

# Rainbow Hub NW Ltd

England & Wales · Charity number 1127498

## Details

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**Other names** THE LEGACY RAINBOW HOUSE

**Status** Registered

**Legal form** Charitable company

**Company number** [06725399](#)

**Registered** 2009-01-13

**Register** [View on the Charity Commission register](#)

## Contact

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**Website** [www.rainbowhub.org](http://www.rainbowhub.org)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT TO ADVANCE THE EDUCATION AND RELIEVE THE SUFFERING OF PEOPLE ( PARTICULARLY CHILDREN ) WITH PHYSICAL DISABILITIES AND LIFE -REDUCING CONDITIONS AND TO PROVIDE INFORMATION, ADVICE AND GUIDANCE FOR THEIR FAMILIES AND CARERS, IN PARTICULAR BY MEANS OF EDUCATION, CONDUCTIVE EDUCATION, REHABILITATION AND THE PROVISION OF FACILITIES FOR PARTICIPATION IN SPORT AND OTHER RECREATION.

**Activities:** The public benefit to advance the education and relieve the suffering of people (particularly children) with physical disabilities and life-reducing conditions and to provide information, advice and guidance for their families and carers, in particular by means of education, conductive education, rehabilitation and the provision of facilities for participation in sport and other recreation.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Cumbria
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,370,032	£1,296,493	£5,927,950	36
2024-08-31	£5,699,830	£961,043	£5,854,411	28
2023-08-31	£692,241	£762,964	£1,115,624	25
2022-08-31	£530,236	£619,958	£1,186,347	22
2021-08-31	£681,336	£434,110	£1,276,069	16
2020-08-31	£812,374	£565,427	£1,028,843	18

## Trustees

Name	Role	Appointed
Dorothy Mitchell		2024-01-29
James Smith		2021-09-20
Kevin Abbott		2015-09-09
Laura Hamilton		2025-07-14
Paul James Holmes		2019-12-16
Rebecca Fairclough		2021-12-20

**Rainbow Hub NW Ltd**

England & Wales - Charity number 1127498

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# Accounts

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# Report of the Trustees and Financial Statements

for the Year Ended 31 August 2025  
for Rainbow HubNW Limited

McMillan & Co LLP Chartered Accountants and Statutory Auditor

28 Eaton Avenue, Matrix Office Park, Buckshaw Village, Chorley, Lancashire, PR7 7NA



**RAINBOW**  
**HUB**

Every day is a life changing day

Registered company number: 06725399 (England and Wales) | Registered charity number: 1127498



Rainbow Hub NW Limited

# Contents of the Financial Statements

for the year ended 31 August 2025

Report from the Chairperson	3
Report of the Trustees	4-23
Report of the Independent Auditors	24-27
Statement of Financial Activities	28
Balance Sheet	29
Cash Flow Statement	30
Notes to the Cash Flow Statement	31
Notes to the Financial Statements	32 - 44

# Report from the Chairperson

for the year ended 31 August 2025

## It is with great pride and heartfelt appreciation that we welcome you to Rainbow Hub's Trustee Report and Annual Accounts for the year ending 31 August 2025.

This past year has been one of growth, resilience, and deepened impact. Rainbow Hub continues to be a vital lifeline for children and young people with physical and neurological disabilities, and their families. Our mission to empower, support, and uplift is reflected in every service we deliver, every smile we help create, and every milestone our young people achieve.

We would like to express our deepest gratitude to Bill Ainscough, who stepped down as Chair this year after playing an instrumental role in the development of our independent special school. His unwavering support, sharp business acumen, and strategic foresight have been invaluable in shaping the charity's future direction. Bill brought not only expertise but also genuine care, compassion and commitment, and his legacy will continue to inspire and guide us for years to come.

The development of Rainbow Hub School is perhaps our most significant step since the charity was founded almost 25 years ago. This year was the first in our new building, which has felt like home since the day we moved in. It has been wonderful to see the children and staff settle in so well and to see the number of pupils continue to grow and we will be forever grateful to the Ainscough family and the Wain Foundation.

As always, the challenge of raising funds continues but, despite the cost of living crisis, we have had a relatively successful year. Funds raised have enabled us to expand our reach and enhance the quality of our services, ensuring that more families receive the support they need. Our expenditure reflects our commitment to delivering high-impact, cost-effective programmes that truly make a difference.

Among the many fundraising highlights of the year was our Tree Recycling initiative, which, including Gift Aid raised over £20,000, our Rainbow Ramble which raised over £13,000 and of course, our annual ball, which is our biggest fundraising event of the year and raised a staggering £68,000.

We owe a huge amount of thanks to all those who helped to make these events a success. Events like these not only fund our work but also strengthen our community bonds and raise awareness of our cause.

We also want to extend our deepest thanks to our dedicated staff, volunteers, trustees, and supporters. Your unwavering commitment and compassion are the heartbeat of Rainbow Hub. Together, we have weathered challenges and celebrated triumphs, always keeping the needs of our families at the centre of everything we do.

Looking ahead, we remain ambitious and hopeful. We will continue to innovate, collaborate, and advocate to ensure that every child we support has the opportunity to thrive.

Warm wishes

Kevin Abbott (Chairman) and Lyndsay Fahey (CEO)



# Report of the Trustees

for the year ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Rainbow Hub NW Limited is a Charitable Company Limited by Guarantee employing 36 staff (a mixture of full and part time staff) and supporting over 146 families.

The charitable company passed a special resolution on 21 August 2019 changing its name from The Legacy Rainbow House to Rainbow Hub NW Ltd. The Charity works to the shortened name of Rainbow Hub.

Rainbow Hub was established in direct response to the needs of parents of disabled children. The service has grown in both scope and scale offering an increasing range of services to increased numbers of children and young people.

## OBJECTIVES AND ACTIVITIES

### Our Purpose and Vision

### Our Mission Statement

At Rainbow Hub, our mission is to empower children and young people with motor disorders arising from acquired brain injury and neurological conditions to thrive. Through bespoke education, specialist therapy, and compassionate, family-centred support, we celebrate each child's unique abilities, nurture their independence, and create brighter futures.

### What Matters To Us

The values that shape how we support children and families



# Report of the Trustees

for the year ended 31 August 2025

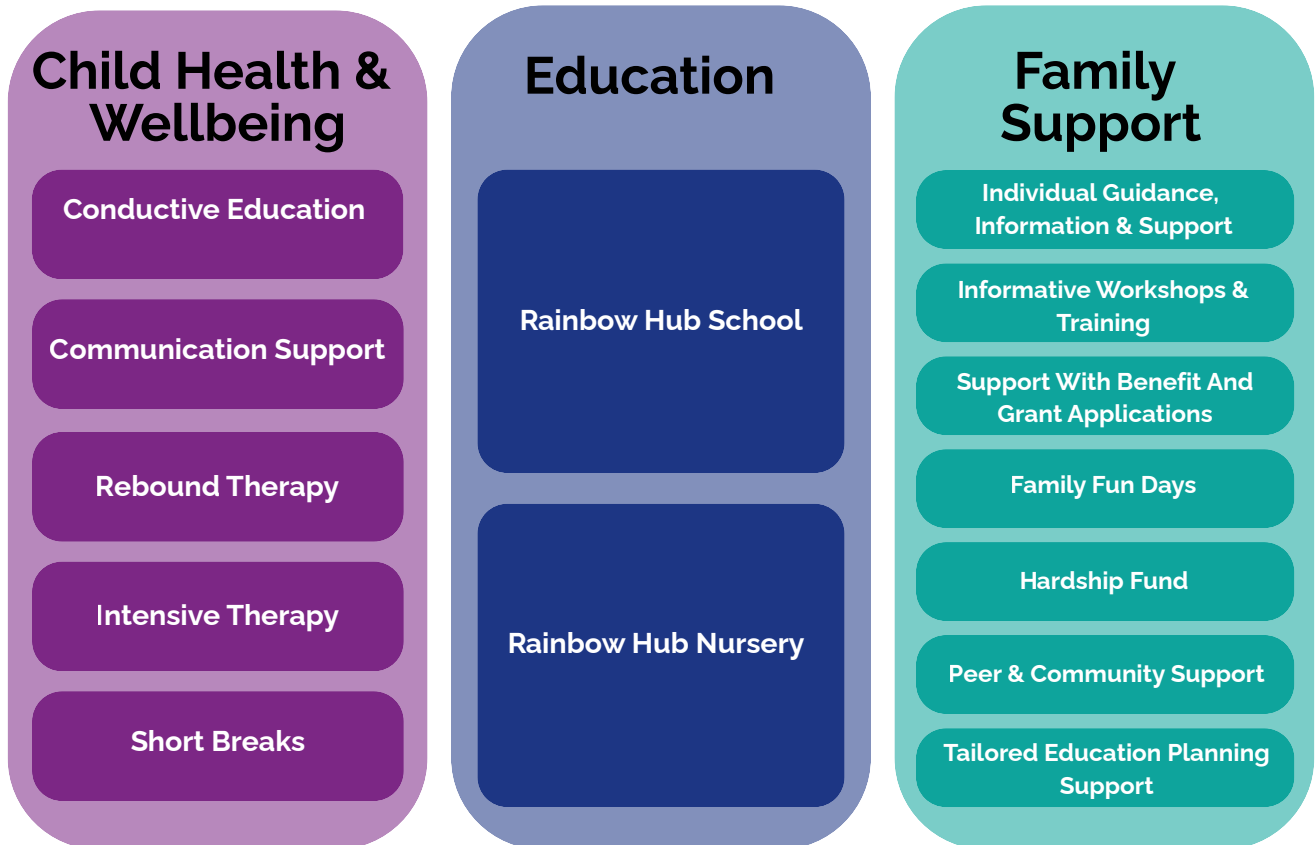
## Where children grow, families feel supported, and everyone belongs

Rainbow Hub is a place filled with warmth, belonging, and possibility—a place where children from across the North West living with physical disabilities caused by neurological conditions or brain injury are celebrated for who they are and who they can become. Here, hope is nurtured, progress is cherished, and joy is found in every step forward, no matter how small.

We bring together rehabilitation, education, and play in ways that help each child shine, recognising their individuality and cheering on their unique journey.

While we walk alongside every child, we walk beside their families too - offering comfort, understanding, and a supportive community that helps ease feelings of isolation and strain. Through guidance, respite, and meaningful connections with others who truly understand, families find strength and support.

At the heart of everything we do is an unwavering commitment to creating a space where everyone feels included, welcomed, and safe—a place where children and their families know they are seen, valued, and never alone.



## OBJECTIVES AND ACTIVITIES

### Public benefit statement

Rainbow Hub works for the public benefit through its work delivering a range of education, enablement and support services to disabled children and young people and their families. The Trustees have complied with their duty to note and pay due regard to public benefit guidance published by The Charity Commission. The Trustees are committed to ensuring the Charity remains responsive to, and respectful of, the diverse needs of those with disabilities and their families and the local community, enabling families to pursue ordinary lives and to see their disabled family member achieve their full potential.

# Report of the Trustees

for the year ended 31 August 2025

## STRATEGIC REPORT

### Achievements and performance

#### Charitable activities

#### Transforming lives through possibility, independence and belief

This year, Rainbow Hub continued to transform the lives of children and families who were often told that progress, independence and opportunity would be limited.

Through specialist education, rehabilitation and family support, we enabled children to achieve skills once considered impossible and we gave families hope, confidence and community.



### Child Health & Wellbeing

- We changed the lives of 160 children and young people

### Education

- 36 children and young people enjoyed a bespoke education in an accessible environment

### Family Support

- 110 families directly benefitted from practical and emotional support, guidance, and a sense of belonging

# Report of the Trustees

for the year ended 31 August 2025

## Our Reach and Delivery

During the year we:

Supported

**160**

children and their families, many with complex and lifelong needs

Delivered over

**32,000**

hours of rehabilitation, education and therapeutic support

Provided 1:1 tailored support to

**15**

families

Supported

**15**

families to secure vital benefits and grants

Enabled

**42**

families to access our sensory and active movement environments

Achieved an

**OUTSTANDING**

rating in all areas with Ofsted for Rainbow Hub School

Provided

**695**

hours of specialist communication support, helping children find their voice

Welcomed

**33**

new families into the Rainbow Hub community

Provided

**4,043**

hours of Conductive Education, enabling children to develop movement, confidence and independent



Hosted

**11**

fundraising events, raising over £168,000 to sustain and grow services

Delivered over

**17,000**

hours of early years education to children unable to access mainstream or alternative nursery provision

Delivered holiday clubs for

**33**

children, offering vital respite for parents and carers

Ran

**44**

family activity days, strengthening relationships and reducing isolation

These activities ensured families were not only supported but empowered.

# Report of the Trustees

for the year ended 31 August 2025

## What This Meant For Children

For many children, these outcomes represented milestones that families had previously been told might never be possible.

### Movement and Mobility:

8

children began walking independently

21

children achieved weight-bearing in standing



12

children stood independently

21

children took their first supported steps using walking aids



20

children learned to walk stairs with support

7

children walked stairs independently

These achievements increased independence, access to everyday environments, and participation in family life.

### Strength, Balance and Control:

19

children developed kneeling skills, with 8 achieving this independently

16

children achieved independent sitting positions previously only possible with support



Improved core strength and balance directly supported independence in play, learning and daily living.

# Report of the Trustees

for the year ended 31 August 2025

## Communication, Confidence and Independence:

**10**

children improved their communication skills



**15**

children gained confidence playing with peers

**9**

children learned to grasp and explore toys independently

**10**

children learned to dress independently



These outcomes reduced frustration, increased self-expression, and strengthened children's sense of identity and belonging.

## Learning and Academic Development:

**130**

children improved attention and engagement in learning



**36**

children progressed in early literacy

**17**

children developed numeracy understanding

**157**

children achieved personalised learning goals

**160**

children showed improved confidence in learning

**49**

children increased independence in classroom tasks



These outcomes reflect more than academic progress. They represent children who are now able to access education with confidence, curiosity and belief in themselves. For many families, Rainbow Hub provided the first environment where their child could truly succeed as a learner.

Improved engagement and independence in learning increases long-term opportunity, reduces educational exclusion, and gives children the foundations to participate more fully in school, further education and everyday life.

# Report of the Trustees

for the year ended 31 August 2025

## The Difference This Makes

Behind every statistic is a child who can now move more freely, communicate more clearly, learn more confidently, and participate more fully in family and community life.

Behind every achievement is a family who now sees possibility instead of limitation. Rainbow Hub does not simply provide services, it changes expectations, builds independence, and transforms what families believe is possible for their children.



**100%**  
of families agreed that  
Rainbow Hub:

- helped their child with gross motor skills
- try activities they would not otherwise be able to access
- helped their child to achieve their full potential
- offered practical advice and information to help support their child
- made them feel more hopeful for their child's future

**92%**  
of families agreed that  
Rainbow Hub:

- improved their family life
- reduced stress and anxiety for parents
- increased their confidence as a parent
- helped their child develop fine motor skills
- helped their child build social skills and make friends
- made their child feel included and accepted
- made parents feel less isolated and more supported
- made families feel part of a community that understands

**86%**  
of families agreed that  
Rainbow Hub:

- improved their child's emotional wellbeing
- is an extremely important part of their family life

**79%**  
of families agreed that  
Rainbow Hub:

- fills the gap where statutory services do not meet their child's needs

# Report of the Trustees

for the year ended 31 August 2025

## What our families say



**BROOKE**

*"I often feel very anxious and unsettled at school, but I look forward to my sessions at Rainbow Hub as they resettle me and give me opportunities away from home to relax and be myself."*

*"This year I walked through the parallel bars alone and then transferred into my wheelchair without any support for the first time ever".*

*Brooke (age 16).*

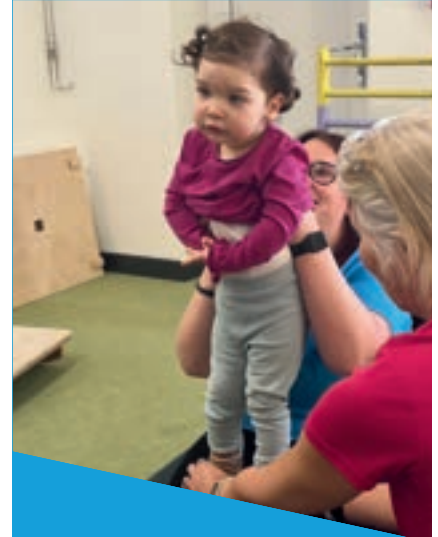


**JACK**

*"I feel excited and happy when coming to Rainbow Hub, I love playing games to help with my movements."*

*"I fed myself using a spoon for the first time this year".*

*Jack (age 16)*



**ALICE**

*"Alice's progress at conductive education is something we as a family are proud of but what makes it even more special is the celebration of her achievements, knowing that the wonderful team of people who support us at Rainbow Hub are just as proud and excited for her as we are!"*

*Rachel (Mummy of Alice age 3)*

**SAM**

*"It has been magical watching Sam grow and develop during his time at Rainbow Hub, in particular building a community of friends who share the same challenges."*

*"I believe it is incredibly important for him to spend time with other children with CP whilst also getting the specialist help he needs. The fact that the team knows him so well and even got him a Pokémon costume just sums it up!" Martha*

*(Mummy of Sam age 5)*



# Report of the Trustees

for the year ended 31 August 2025

## What our families say

ISLA

*"Isla loves coming to Rainbow Hub and is always so happy. She giggles with excitement every day when I arrive in the car park. I'm delighted with the progress she is making and truly appreciate everything the team does for her-and for me."*

*Isla's Mum.*



EDIE

*"Edie has come on so much since starting at Rainbow Hub. Her walking, stability and awareness has come on more as well. The staff are just amazing and more like family. They are so supportive and genuinely care".*

*Edie's Mum.*



ROMAN

*"The progress Roman has made since starting at Rainbow Hub has been incredible. He has gained strength, mobility, resilience and his confidence in the group has flourished. The support Roman receives, and us as parents, is so genuine and has really helped us to feel guided and part of the Rainbow Hub family"*

*Roman's Mum.*

# Report of the Trustees

for the year ended 31 August 2025

## Volunteer Contribution and Impact

Rainbow Hub continues to be deeply grateful for the extraordinary commitment and generosity of our volunteers, whose contribution remains vital to the success and sustainability of our services.

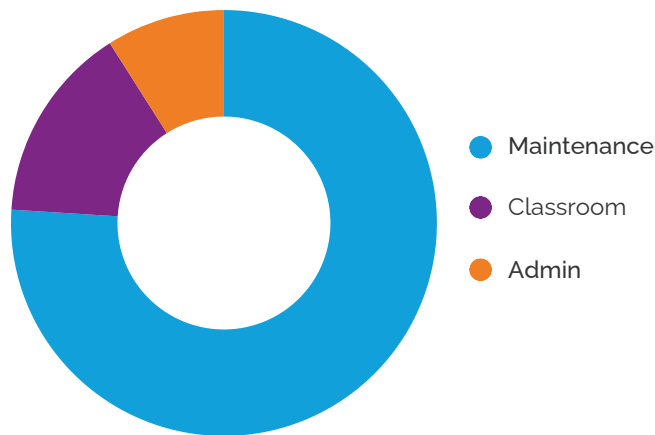
This year, four dedicated maintenance volunteers Phil, Joe, Chris and Dave, gave a combined total of 2,160 hours, carrying out essential works across our facilities and saving the charity more than £50,000. Their skills, reliability and willingness to go above and beyond have ensured that our environment remains safe, welcoming and fit for purpose for the children and families we support.

Our six classroom volunteers contributed 660 hours, providing valuable practical support to staff and enhancing the learning experience for our children. Their time and care saved the charity over £10,000, while also enriching our sessions with additional attention, encouragement and positivity.

Three administrative volunteers gave 440 hours, supporting behind-the-scenes operations and helping to keep the organisation running smoothly. Their contribution represents a saving of over £6,000 and has allowed staff to focus more fully on frontline service delivery.

In addition, we were supported by 25 fundraising volunteers who attended events, manned stalls and collections, supported cheque presentations, and played a significant role in the success of our fundraising activity throughout the year. Their enthusiasm, commitment and advocacy for Rainbow Hub have been instrumental in raising both vital funds and awareness of our work.

Collectively, our volunteers have not only delivered substantial financial savings, but have also brought energy, compassion and community spirit into every area of the charity. Their impact cannot be measured solely in hours or pounds saved, but in the difference they make to the lives of the children and families we serve. Rainbow Hub is profoundly thankful for every volunteer who has chosen to give their time, skills and heart to support our mission.



## OUR STRATEGIC AIMS How Did We Do This Year?

This has been another incredible year for Rainbow Hub. In 2024-2025, Rainbow Hub made significant strides in delivering its strategic objectives, with a strong focus on expanding services, improving operational efficiency, and securing financial sustainability.

Since 2021 we have successfully launched our nursery and progressed the development of our independent special school, both of which represent major milestones in our long-term vision to provide holistic support for children and young people with physical disabilities.

Operationally, we increased our weekly reach to over 130 families (over 160 families annually), supported by a dedicated team of 36 staff and a growing network of volunteers. The charity continues to deliver a wide range of therapies - including conductive education, rebound therapy and communication support - all tailored to individual needs and designed to promote independence, wellbeing, and emotional resilience.



Investment in staff training and safeguarding protocols further strengthened service quality and compliance.

The charity also enhanced its digital infrastructure, improving data management and streamlining referral processes to ensure timely access to services. Community engagement remained a priority, with successful awareness campaigns and fundraising events shared widely through social media platforms helping to build visibility and support.



# Report of the Trustees

for the year ended 31 August 2025

## Service Delivery

 <p><b>What we said we'd do</b></p>	 <p><b>What we've done</b></p>
<p>Increase the number of children accessing Conductive Education</p>	<p>Increased the number of children accessing Conductive Education by 45% from 75 (2024) to 109 (2025)</p>
<p>Increase the number of families supported through our family support service</p>	<p>Increased the number of families directly supported by 20% from 92 (2024) to 110 (2025)</p>
<p>Increase the number of pupils in Rainbow Hub School</p>	<p>Increased the number of pupils by 33% from 6 (2024) to 8 (2025)</p>
<p>Complete our Rainbow Hub Hydrotherapy Centre project</p>	<p>We have made considerable progress in securing the necessary funding. The groundworks are complete and the project is on track to be finalised in 2026</p>



## Income Generation

 <p><b>What we said we'd do</b></p>	 <p><b>What we've done</b></p>
<p>Secure funding for Rainbow Hub Hydrotherapy Centre</p>	<p>Achieved the funding, with the project expected to complete in 2026</p>
<p>Ensure growth of established events to generate additional income</p>	<p>Unfortunately, income derived from Rainbow Hub events was down by 13% from £195,000 (2024) to £169,000 (2025) which is reflective of the current challenging fundraising climate</p>
<p>Continuously adhere to our Fundraising Strategy to raise the necessary funds</p>	<p>Despite economic and environmental challenges, we achieved our fundraising target. This is a testament to the hardworking fundraising team and our loyal and dedicated supporters</p>

# Report of the Trustees

for the year ended 31 August 2025

## Marketing and PR

 What we said we'd do	 What we've done
Develop websites for Rainbow Hub and Rainbow Hub School	Staffing resources were more limited than first thought. During the course of this year, we have developed a new website for both Rainbow Hub and Rainbow Hub School which are set to launch in May 2026
Develop a robust Marketing Strategy	We created Rainbow Hub Marketing Committee and developed a Marketing Strategy that includes celebrations for our 25th anniversary next year
Host a media day to showcase Rainbow Hub School	We hosted a successful media day which resulted in local and regional publications and broadcasts
Increase social media engagement across all platforms	Social media followers and engagement have increased across all social media platforms



# Report of the Trustees

for the year ended 31 August 2025

## Financial Review

### Financial Position

The financial year 2024-2025 represented a significant period of transition and investment for Rainbow Hub, reflecting the continued development of our capital projects alongside the delivery of essential frontline services.

At 31 August 2025, total funds stood at £5,927,950 (2024: £5,854,411), comprising £1,603,826 in unrestricted funds and £4,324,124 in restricted funds. Restricted funds primarily relate to fixed assets and cash held for the development of Rainbow Hub School and hydrotherapy provision and remain designated for their intended purposes.

Total tangible fixed assets amounted to £5,518,350 (2024: £6,154,152), reflecting completion of key phases of the school build and associated adjustments following VAT reclaims on historic capital expenditure. Current assets totalled £1,479,597 (2024: £1,369,335), including £867,741 (2024: £1,290,103) in cash balances and £611,856 (2024: £79,232) in debtors, the majority of which relates to a VAT reclaim submitted to HMRC. At the date of approval of these accounts, this VAT claim remains under consideration by HMRC and has therefore not yet been received in cash.

The Charity registered for VAT following the government's introduction of VAT on private school fees from January 2025. The registration was dated retrospectively to include the school development project and as such the VAT on the construction fees, which was previously unclaimable prior to registration, was included in the first VAT return.

During the year, the Charity received £250,000 in donations towards the hydrotherapy development, demonstrating strong supporter confidence in the future of Rainbow Hub's therapeutic provision. In addition, £111,468 has been retained to cover final construction costs.



Creditors falling due within one year reduced to £834,039 (2024: £1,295,294), reflecting settlement of significant construction and project-related liabilities. Long-term creditors totalled £255,958 (2024: £281,515).

Net assets increased to £5,927,950, reinforcing the Charity's strong asset base and long-term sustainability. However, Trustees remain mindful that most of these funds are restricted, and unrestricted cash reserves of £400,316 continue to be carefully managed to ensure the Charity can meet its ongoing operational commitments.

The Trustees consider the Charity to be in a stable financial position, with a robust asset base and strong future income potential through the operation of Rainbow Hub School and continued fundraising activity. The outstanding VAT claim, once resolved, will further strengthen liquidity and unrestricted reserves.

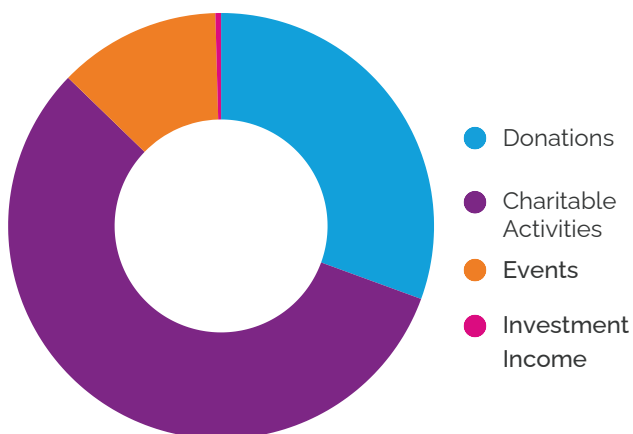
The Trustees will continue to closely monitor cash flow, reserves and income diversification to ensure Rainbow Hub remains financially resilient while delivering high-quality services to children and families.

# Report of the Trustees

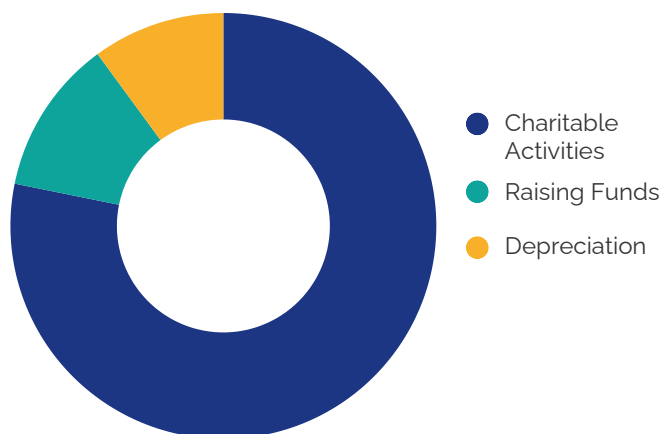
for the year ended 31 August 2025

## Financial Review

### How we raised the money



### How we spent the money



### Reserves policy

The Trustees recognise the importance of maintaining adequate unrestricted reserves to ensure the ongoing stability and sustainability of Rainbow Hub and to safeguard the continuation of services to children and families.

It is the policy of the Charity to maintain unrestricted funds, adjusted for the property value less the associated borrowings, at a minimum level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration, and support costs and to deliver services whilst applications for emergency funds are made.

At 31 August 2025, total unrestricted funds stood at £1,603,826 (2024: £864,223). However, the Trustees note that a significant proportion of these funds are committed or designated, and therefore not immediately available to support day-to-day operations. After taking these commitments into account, free reserves are closely aligned with the Charity's three-month reserves target.

The Trustees review the reserves position monthly through management accounts and formally review the reserves policy annually. This ensures that reserve levels remain appropriate considering changes in income, expenditure, operational risk and strategic commitments.

Maintaining this level of reserves enables Rainbow Hub to manage short-term fluctuations in income, respond to unforeseen financial pressures, and continue delivering essential services while alternative funding is secured. The Trustees remain committed to strengthening unrestricted reserves over time to further enhance financial resilience and long-term sustainability.



# Report of the Trustees

for the year ended 31 August 2025

## Principle Risks And Uncertainties

### Principal risks and uncertainties

The Trustees recognise that effective risk management is essential to the long-term sustainability of Rainbow Hub and to ensuring continuity of high-quality services for children and families. The Trustees maintain a Risk Register which is reviewed regularly, with responsibility for risk identification and management delegated to the Chief Executive and Senior Leadership Team, and oversight provided by the Board of Trustees.

The principal risks identified during the year, together with the mitigating actions in place, are outlined below.

### Financial Sustainability

Income from fundraising and donations remains vulnerable to economic uncertainty, while operational costs continue to rise. In addition, the Charity holds a high proportion of restricted funds, limiting flexibility in day-to-day financial management. The unresolved VAT reclaim also presents a short-term liquidity risk.

Trustees closely monitor cash flow, reserves and income streams through monthly management accounts. The Charity maintains a reserves policy of three months' operating costs and continues to invest in fundraising capacity, diversification of income, and development of earned income through Rainbow Hub School. Contingency planning is in place should income fall below forecast levels.

### Dependence on Key Funding and Projects

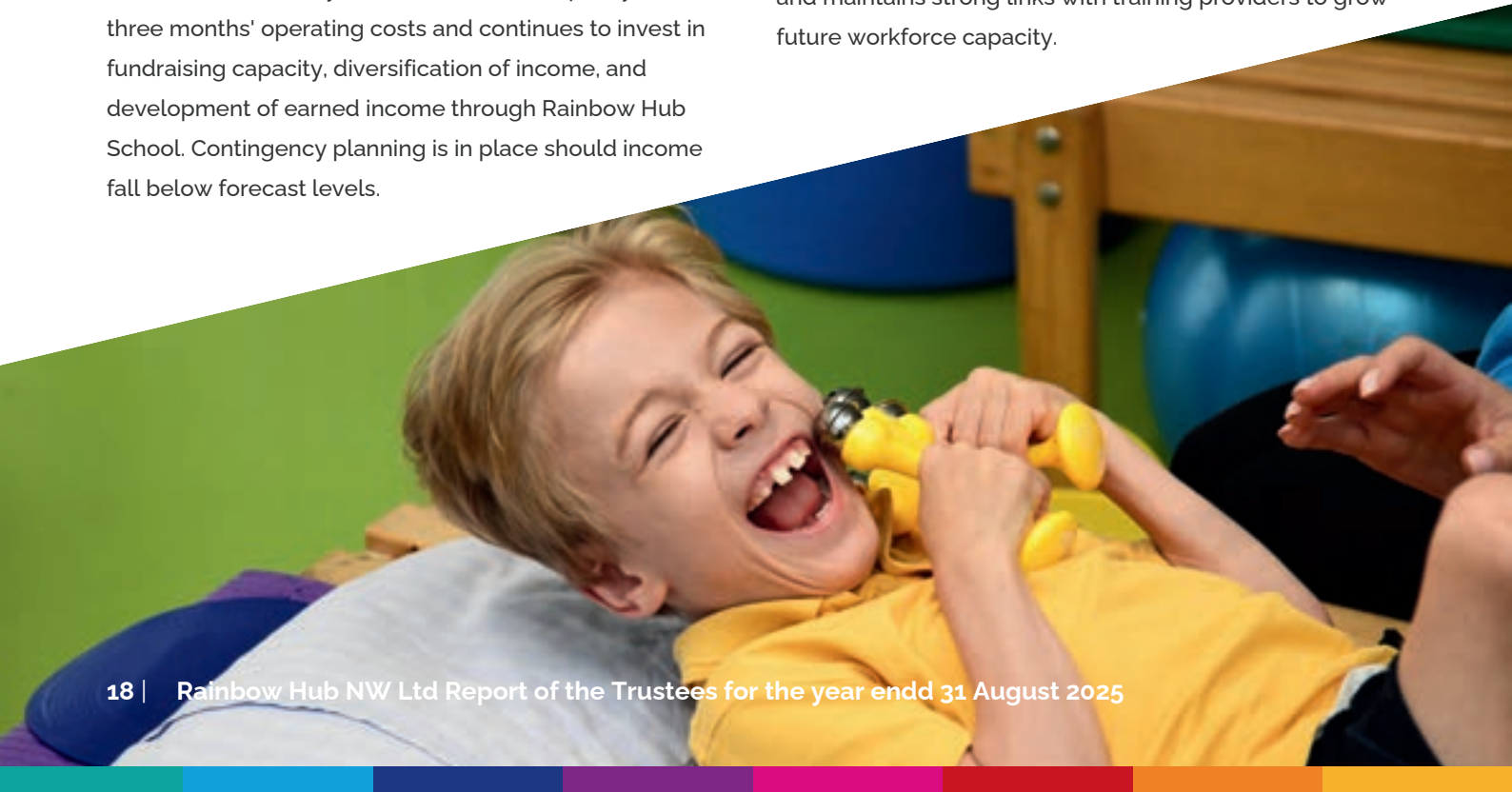
The Charity has recently completed major capital projects, including Rainbow Hub School and hydrotherapy provision. Any delays in realising the expected income or benefits from these developments could impact financial stability.

Robust financial forecasting, phased implementation planning, and regular review of project performance ensure that risks are identified early. Trustees closely monitor the financial and operational performance of Rainbow Hub School to ensure it contributes positively to long-term sustainability.

### Workforce Recruitment and Retention

Recruitment and retention of suitably qualified specialist staff remains challenging due to sector shortages, geographic location, and the specialist nature of Conductive Education and therapeutic roles.

Rainbow Hub continues to invest in staff development, training pathways and succession planning. The Charity supports internal progression, promotes staff wellbeing, and maintains strong links with training providers to grow future workforce capacity.



# Report of the Trustees

for the year ended 31 August 2025

## Principle Risks And Uncertainties

### Service Demand and Capacity

Demand for Rainbow Hub's services continues to grow, creating pressure on capacity, staffing, and resources.

Service planning is aligned to strategic priorities, with careful management of waiting lists, referral pathways and staffing ratios. Trustees ensure service expansion is balanced against financial and workforce sustainability.

### Regulatory and Compliance Risk

Failure to meet regulatory, safeguarding or governance requirements could damage reputation and impact service delivery.

Strong governance structures, clear policies, regular audits, safeguarding training and compliance monitoring ensure Rainbow Hub continues to meet all statutory and regulatory obligations.

### Reputation and Stakeholder Confidence

As a high-profile charity within its community, any failure in service quality, safeguarding, or financial management could affect stakeholder confidence.

The Charity maintains transparent reporting, strong communication with families and supporters, and a culture of continuous improvement, learning and accountability.

The Trustees are confident that, through active risk management, strong governance and strategic planning, Rainbow Hub is well placed to manage these risks and continue delivering vital services to children and families in a sustainable and responsible manner.



# Report of the Trustees

for the year ended 31 August 2025

## Our Plans for the Future

Building on our strong foundations and proven impact, Rainbow Hub's strategic focus for 2025-2026 is to strengthen sustainability, extend reach, and deepen the quality of support we provide to children and families with complex needs.

Over the coming year, we will prioritise service development, workforce investment, and partnership working to ensure our provision remains responsive, inclusive and evidence led.

We will continue to expand access to specialist education, rehabilitation and family support, while strengthening pathways for independence, communication and lifelong learning. Central to our strategy is a commitment to listening to families and ensuring every child we support is given the opportunity to achieve their potential and live a more independent and fulfilled life.

### Service Delivery

- Host the official opening of Rainbow Hub School
- Complete the development of Rainbow Hub Hydrotherapy Centre by December 2026 and prepare for commercial operation by February 2027
- To increase the number of pupils in Rainbow Hub School to 12 by August 2026 and 18 by August 2027.
- Develop our holiday offer to better meet the needs of the children and families we support.
- Continue to provide Conductive Education to more than 65 children each week

### Income Generation

- Continue to diversify income streams to improve sustainability
- Develop and implement a Rainbow Hub Patron Scheme
- Develop and implement a Rainbow Hub Corporate Support Pack
- To build on our level of free reserves
- Ringfence additional funds for future capital projects.

### Marketing and PR

- Launch the new Rainbow Hub and Rainbow Hub School websites
- Use analytical data to monitor performance and increase reach across our website and social media platforms.
- Develop a marketing plan for Rainbow Hub Hydrotherapy Centre.

# Report of the Trustees

for the year ended 31 August 2025

## Structure, Governance and Management

### Governing Document

The Charity is controlled by its Governing Document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is governed by its Memorandum and Articles of Association with the activities of the organisation being entrusted to a Board comprising of at least three Trustees. The Trustees are drawn from different backgrounds both in business and as parents of children with disabilities, bringing a broad range of skills, experience and knowledge to Board deliberations.

New Trustees are appointed by resolution of the Trustees, in accordance with the provisions of the Articles of Association. All new Trustees appointed in the year are familiarised with their statutory responsibilities, their role as Board members, the governance framework within Rainbow Hub, the work of the Charity and the risk environment. Ongoing training is arranged as and when identified.

### Organisational Structure

The Board of Trustees meets quarterly to set the direction and oversee the management and delivery of services. They delegate day to day management to the Chief Executive. Staff are periodically invited to attend Board meetings to present on their areas of work thus enhancing relationships between staff and Trustees and for Trustees to learn more about our services from those delivering them.

Trustees meet quarterly and review Key Performance Indicators. They sign off an annual financial budget and review progress against it through detailed management accounts.

Our Education Governance Committee meets termly and has delegated responsibility with clear terms of reference. Comprising of two Trustees, the Chief Executive and the Headteacher, the Education Governance Committee governs all aspects of Rainbow Hub School.



The Chief Executive works closely with the Senior Leadership Team who meet monthly. These meetings help inform the strategic direction and ensure effective management of the organisation. Close monitoring of services and finances enables the Chief Executive to raise any relevant issues with the Board at the earliest opportunity.

There are clear lines of authority throughout the organisation with the Senior Management Team being accountable for staff in their department.

### Decision Making

The Chief Executive works closely with the Senior Leadership Team who meet on a weekly basis. These meetings help inform the strategic direction and ensure effective management of the organisation. Close monitoring of services and finances and enable the Chief Executive to raise any relevant issues with the Board at the earliest opportunity.

There are clear lines of authority throughout the organisation with the Senior Management Team being accountable for staff in their department.

# Report of the Trustees

for the year ended 31 August 2025

## Reference and Administrative Details

### Registered Company number

06725399 (England and Wales)

### Registered Charity number

1127498

### Registered office

Rainbow Hub,  
Salt Pit Lane,  
Mawdesley, Ormskirk  
Lancashire, L40 2QX

### Trustees

W Ainscough (Chairperson) (resigned 27/2/2025)

KM Abbott - Chair of Trustees

PJ Holmes

J Smith

ME Carter (resigned 27/2/2025)

RE Fairclough

MJ Price (resigned 22/4/2025)

DM Mitchell

L Hamilton (appointed 14/7/2025)

I Dickson (appointed 14/7/2025 - resigned 13/10/2025)

### Key Management

L Fahey (Chief Executive)

S Clemson (Finance Officer)

M Berry (Headteacher)

J Ashcroft (Lead Conductor)

K Jones (Nursery Manager)

K Nelson (Head of Fundraising)

K Williams (HR & Facilities Manager)

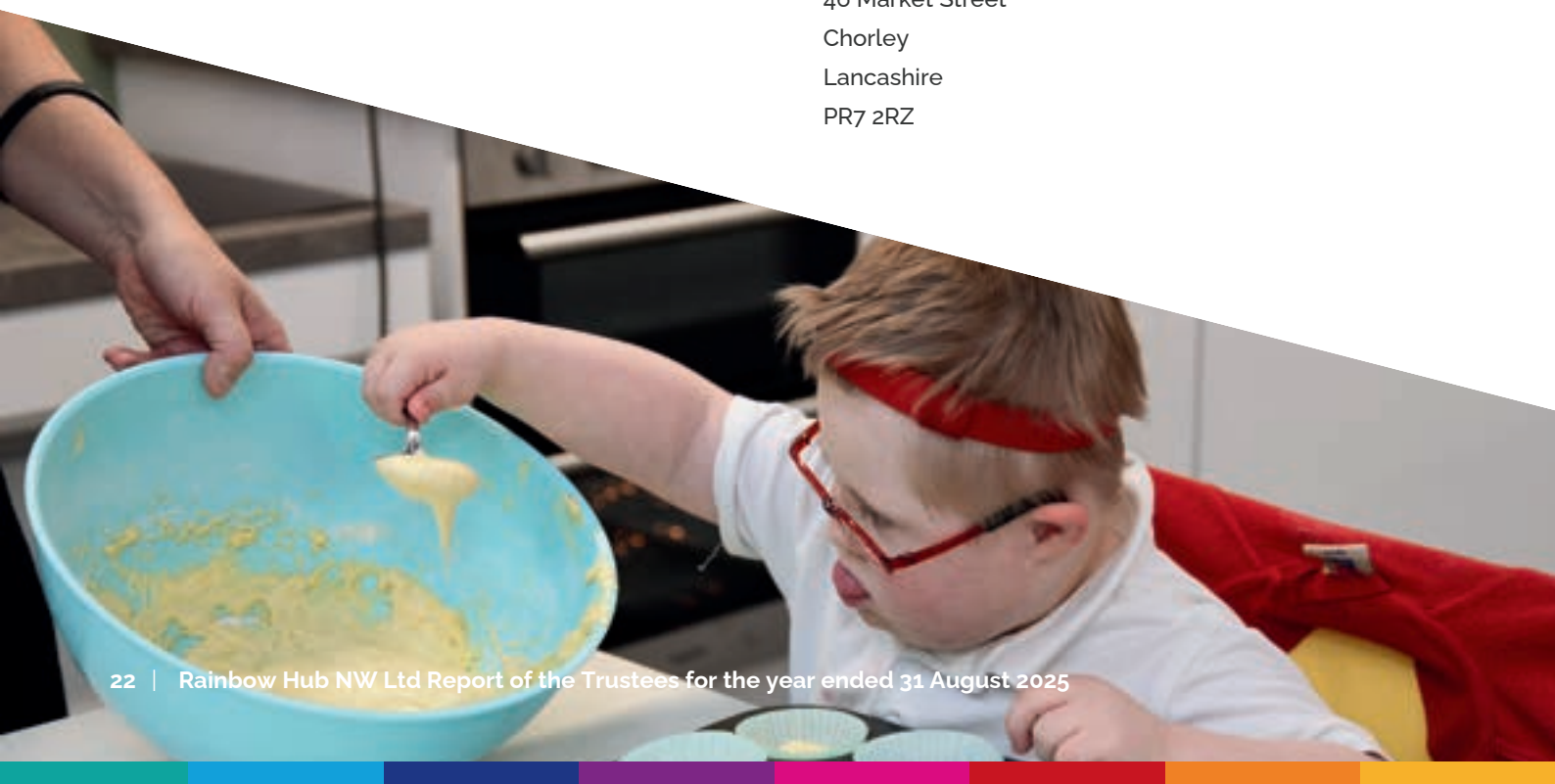
### Auditors

McMillan & Co LLP Chartered  
Accountants and Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley, Lancashire  
PR7 7NA

### Bankers

Barclays Bank plc  
38 Fishergate  
Preston  
PR1 2AD

National Westminster Bank plc  
46 Market Street  
Chorley  
Lancashire  
PR7 2RZ



# Report of the Trustees

for the year ended 31 August 2025

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Rainbow Hub NW Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- 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 charitable company will continue in business.



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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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.

## Auditors

The auditors, McMillan & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on \_\_\_\_\_ and signed on the board's behalf by:

---

KM Abbott - Trustee

# Report of the Independent Auditors

## to the Members of Rainbow Hub NW Limited

### Opinion

We have audited the financial statements of Rainbow Hub NW Limited (the 'charitable company') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

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

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



# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.



We assessed the susceptibility of the 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; and
- tested journal entries to identify unusual transactions.

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

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;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

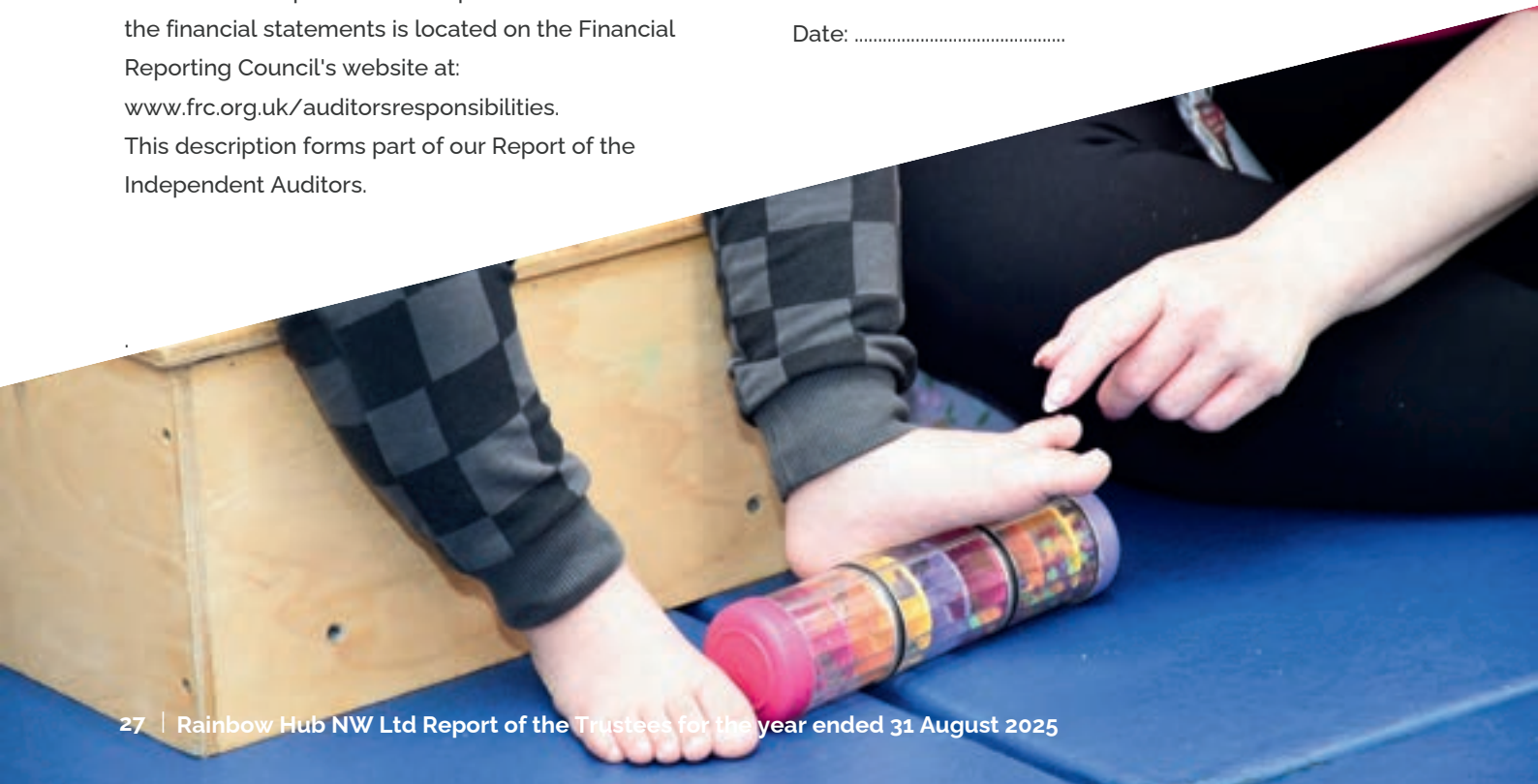
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:  
[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).  
This description forms part of our Report of the Independent Auditors.

## Use of our report

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

Neil McMillan FCA (Senior Statutory Auditor)  
for and on behalf of McMillan & Co LLP  
Chartered Accountants and Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley,  
Lancashire , PR7 7NA

Date: .....



# Statement of Financial Activities

for the year ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations	2	337,124	80,441	<b>417,565</b>	5,170,990
<b>Charitable activities</b>					
Charitable activities	5	777,737	-	<b>777,737</b>	313,501
Events	3	168,852	-	<b>168,852</b>	195,119
Investment income	4	5,878	-	<b>5,878</b>	20,220
<b>Total</b>		<b>1,289,591</b>	<b>80,441</b>	<b>1,370,032</b>	<b>5,699,830</b>
<b>Expenditure on</b>					
Raising funds	6	150,026	2,406	<b>152,432</b>	140,479
<b>Charitable activities</b>					
Charitable activities	7	1,006,339	7,317	<b>1,013,656</b>	772,075
Depreciation		47,624	82,781	<b>130,405</b>	48,489
<b>Total</b>		<b>1,203,989</b>	<b>92,504</b>	<b>1,296,493</b>	<b>961,043</b>
<b>Net income/(expenditure)</b>		85,602	(12,063)	<b>73,539</b>	4,738,787
<b>Transfers between funds</b>	20	654,001	(654,001)	-	-
<b>Net movement in funds</b>		739,603	(666,064)	<b>73,539</b>	4,738,787
<b>Reconciliation of funds</b>					
Total funds brought forward		864,223	4,990,188	5,854,411	1,115,624
<b>Total funds carried forward</b>		<b>1,603,836</b>	<b>4,324,124</b>	<b>5,927,950</b>	<b>5,854,411</b>

The notes form part of these financial statements

# Balance Sheet

31 August 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Fixed Assets</b>					
Tangible assets	13	1,204,343	4,314,007	<b>5,518,350</b>	6,154,152
<b>Current Assets</b>					
Debtors	14	611,856	-	<b>611,856</b>	79,232
Cash at bank and in hand		400,316	467,425	<b>867,741</b>	1,290,103
		<b>1,012,172</b>	<b>467,425</b>	<b>1,479,597</b>	<b>1,369,335</b>
<b>Creditors</b>					
Amounts falling due within one year	15	(376,731)	(457,308)	<b>(834,039)</b>	(1,295,294)
<b>Net Current Assets</b>		<b>635,441</b>	<b>10,117</b>	<b>645,558</b>	<b>74,041</b>
<b>Total Assets less Current Liabilities</b>		<b>1,839,784</b>	<b>4,324,124</b>	<b>6,163,908</b>	<b>6,228,193</b>
<b>Creditors</b>					
Amounts falling due after more than one year	16	(235,958)	-	<b>(235,958)</b>	(373,782)
<b>Net Assets</b>		<b>1,603,826</b>	<b>4,324,124</b>	<b>5,927,950</b>	<b>5,854,411</b>
<b>Funds</b> 20					
Unrestricted funds				<b>1,603,826</b>	864,223
Restricted funds				<b>4,324,124</b>	4,990,188
<b>Total funds</b>				<b>5,927,950</b>	<b>5,854,411</b>

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorised for issue on

..... and were signed on its behalf by:

KM Abbott - Trustee

# Cash Flow Statement

for the year ended 31 August 2025

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(873,461)	5,716,165
Interest paid		(21,619)	(26,954)
<b>Net cash provided by operating activities</b>		<b>(895,080)</b>	<b>5,689,211</b>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(148,604)	(4,559,125)
Sale of tangible fixed assets		-	6,000
VAT reclaimed on prior years capital		654,001	-
Interest received		5,878	20,220
<b>Net cash provided by/ (used in) investing activities</b>		<b>511,275</b>	<b>(4,532,905)</b>
<b>Cash flows from financing activities</b>			
Mortgage repayments in year		(38,557)	(32,442)
<b>Net cash used in financing activities</b>		<b>(38,557)</b>	<b>(32,442)</b>
Change in cash and cash equivalents in the reporting period		(422,362)	1,123,864
Cash and cash equivalents at the beginning of the reporting period		1,290,103	166,239
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>867,741</b>	<b>1,290,103</b>

The notes form part of these financial statements

# Notes to the Cash Flow Statement

for the year ended 31 August 2025

## 1. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	73,539	4,738,787
<b>Adjustments for:</b>		
Depreciation charges	130,405	48,489
Interest received	(5,878)	(20,220)
Interest paid	21,619	26,954
(Increase)/decrease in debtors	(532,624)	(41,676)
Increase in creditors	(560,522)	963,831
<b>Net cash provided by operations</b>	<b>(873,461)</b>	<b>5,716,165</b>

## 2. Analysis of changes in net (debt)/funds

	At 1/9/24 £	Cash flow £	At 1/9/25 £
<b>Net cash</b>			
Cash at bank and in hand	1,290,103	(422,362)	867,741
	<b>1,290,103</b>	<b>(422,362)</b>	<b>867,741</b>
<b>Debt</b>			
Debts falling due within 1 year	(33,000)	(7,000)	(40,000)
Debts falling due after 1 year	(281,515)	45,557	(235,958)
	<b>(314,515)</b>	<b>38,557</b>	<b>275,968</b>
<b>Total</b>	<b>975,588</b>	<b>(383,805)</b>	<b>591,783</b>

The notes form part of these financial statements

# Notes to the Financial Statements

for the year ended 31 August 2025

## 1. Accounting Policies

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102)

'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Rainbow Hub NW Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost unless otherwise stated in the relevant accounting policy notes.

The presentational currency of the charity is pound sterling (£) and the amounts in the financial statements have been rounded to the nearest £1.

There are no material uncertainties about the charity's ability to continue.

### Going concern

The financial statements have been prepared on the going concern basis on the Trustees' assumption that the Charity will continue to meet its obligations as they fall due. This depends on the Charity's ability to raise sufficient finance to fund its unrestricted operations. Due to the nature of the Charity's income, much of which is received from public donations, it is difficult to forecast a large proportion of the income with any degree of certainty. Current cash flow forecasts, prepared by the Trustees indicate that the Charity has operational funds for the next twelve months from the balance sheet date. The Trustees have taken steps to increase income, and reduce expenditure and are therefore confident that sufficient funds will be raised to enable the Charity to continue as a going concern.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

The specific gift donated for the school building was recognised as income in the year of receipt and its use is restricted for the purpose of the development of the school building and ancillary costs.

School fees are agreed annually with local authorities and are invoiced and paid termly in advance. While the charity offers the option for private fee-paying placements, all current pupils are funded by their respective local authorities. Income is recognised in line with the period to which it relates. Where payments are received in advance of the accounting period, these are deferred and recognised as income in the appropriate term.

Nursery income is primarily funded through government-funded childcare entitlements and higher needs funding from local authorities. Headcount funding is paid proportionally in advance at the start of each term, with a balancing "top-up" payment received at the end of term. Higher needs funding is received in arrears. The nursery also offers a limited number of private-paying places, with fees invoiced and paid monthly in arrears. Income is recognised in accordance with the delivery of the childcare provision.

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

## 1. Accounting Policies - continued

### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the Statement of Financial Activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities,
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities,
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

### Company status

The Charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity.

### Allocation and apportionment of costs

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justified and consistent basis.



### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property

-2% on cost

Fixtures and fittings

-33% on cost and 10% on reducing balance

Freehold property under construction will be depreciated when it comes into use.

During the year the charity has registered for VAT and has undertaken a project to reclaim VAT in relation to the historical capital spend on the new school. The cost of the development has been amended accordingly.

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

<b>2. DONATIONS</b>	<b>2025 £</b>	<b>2024 £</b>
Donations and gifts	<b>329,398</b>	5,122,856
Legacies	<b>5,167</b>	-
Trusts and grants	<b>83,000</b>	48,134
	<b>417,565</b>	<b>5,170,990</b>
<p>During the year £250,000 (2024: £150,000) was received from third parties specifically to fund the development cost of the new hydro pool. Last year a donation of £5,000,000 was received from the Wain Foundation specifically to fund the development cost of the new school.</p>		
	<b>2025 £</b>	<b>2024 £</b>
Garfield Weston Foundation	<b>50,000</b>	-
Barbara Ward Childrens Foundation	<b>8,000</b>	8,000
B Wilson Charitable Trust	<b>5,000</b>	-
William Openshaw Street Charitable Trust	<b>5,000</b>	-
Tula Trust	<b>3,000</b>	-
St James' Place Charitable Foundation	<b>2,500</b>	-
Sir Jules Thorn Charitable Trust	<b>2,500</b>	-
Souter Charitable Trust	<b>2,000</b>	3,000
Fort Foundation	<b>1,000</b>	1,000
Arnold Clark Foundation	<b>1,000</b>	-
Gallagher Neighbourly	<b>1,000</b>	-
Rainford Trust	<b>1,000</b>	-
Proven Family Trust	<b>500</b>	-
Bennett Family Trust	<b>500</b>	-
The National Lottery Community Fund	-	20,000
Lancaster Foundation	-	2,500
Fletchers Solicitors	-	2,000
The Camelia Trust	-	1,000
Red Rose Trust	-	1,000
Progress Housing Soup Dragons	-	1,000
Duchy of Lancaster Benevolent Fund	-	1,000
Glasdon Charitable Trust	-	1,000
The N Smith Charitable Settlement	-	1,000
General	-	5,634
	<b>83,000</b>	<b>48,134</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

<b>3. EVENTS</b>	<b>2025 £</b>	<b>2024 £</b>
Annual Balls	68,399	97,245
Fire walk	6,205	7,967
Ladies lunch	8,035	4,678
Ramble	13,327	10,453
Sports week	9,124	8,406
Christmas tree collection	17,978	15,926
Workoutathon	3,874	4,174
Great North Run	6,940	24,214
Golf Day	5,991	-
Extreme sports	12,336	15,159
Soiree	10,763	-
Others	5,880	6,897
	<b>168,852</b>	<b>195,119</b>

<b>4. INVESTMENT INCOME</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Deposit account interest</b>	<b>5,878</b>	<b>20,220</b>

<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2025 £</b>	<b>2024 £</b>
School fees - Charitable activities	492,824	112,903
Nursery fees - Charitable activities	231,597	153,053
Registration fees - Charitable activities	28,333	32,816
Fun clubs - Charitable activities	23,718	14,729
Other	1,265	-
<b>Total</b>	<b>777,737</b>	<b>313,501</b>

<b>6. RAISING FUNDS</b> Raising donations and legacies	<b>2025 £</b>	<b>2024 £</b>
Staff costs	108,292	82,120
Advertising and promotion	4,704	11,966
Fundraising events	39,436	46,393
<b>Total</b>	<b>152,432</b>	<b>140,479</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

7. CHARITABLE ACTIVITIES COSTS	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	827,250	186,406	1,013,656
Depreciation	130,405	-	130,405
<b>Total</b>	<b>957,655</b>	<b>186,406</b>	<b>1,144,061</b>

8. SUPPORT COSTS	Management £	Other £	Governance costs £	Totals £
Charitable activities	94,665	62,350	29,391	186,406

9. NET INCOME/(EXPENDITURE)	2025 £	2024 £
Net income/(expenditure) is stated after charging/(crediting):		
Auditors' remuneration	5,900	5,327
Depreciation - owned assets	130,405	48,489

## 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

11. STAFF COSTS	2025 £	2024 £
Wages and salaries	784,729	577,795
Social security costs	62,340	39,685
Other pension costs	35,258	31,145
<b>Total</b>	<b>882,327</b>	<b>648,625</b>

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

	2025	2024
Generating voluntary income	5	4
Charitable activities	27	21
Support	4	3
<b>Total</b>	<b>36</b>	<b>28</b>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
60,001 - £70,000	1	-

The aggregate remuneration of the Key Management Personnel, comprising the Chief Executive, HR & Facilities Manager, Headteacher, Lead of Conductive Services, Nursery Manager, Head of Fundraising & Marketing and Finance Officer, was £337,688 (£308,597 on a comparable basis to 2024: £282,051).

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

<b>12. COMPARITIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	155,251	5,015,739	5,170,990
<b>Charitable activities</b>			
Charitable activities	313,501	-	313,501
Events	195,119	-	195,119
Investment income	20,220	-	20,220
<b>Total</b>	<b>684,091</b>	<b>5,015,739</b>	<b>5,699,830</b>
<b>EXPENDITURE ON</b>			
Raising funds	140,479	-	140,479
<b>Charitable activities</b>			
Charitable activities	740,467	31,608	772,075
Depreciation	40,597	7,892	48,489
<b>Total</b>	<b>921,543</b>	<b>39,500</b>	<b>961,043</b>
NET INCOME/(EXPENDITURE)	(237,452)	4,976,239	4,738,787
Transfers between funds	(239,800)	(239,800)	-
Net movement in funds	2,348	4,736,439	4,738,787
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	861,875	253,749	1,115,624
<b>TOTAL FUNDS CARRIES FORWARD</b>	<b>864,223</b>	<b>4,990,188</b>	<b>5,854,411</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

13. TANGIBLE FIXED ASSETS	Freehold property £	Assets under construction £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 1 September 2024	5,954,329	229,458	548,021	6,731,808
Additions	62,843	12,647	73,114	148,604
Adjustment to cost	(654,001)	-	-	(654,001)
<b>At 31 August 2025</b>	<b>5,363,171</b>	<b>242,105</b>	<b>621,135</b>	<b>6,226,411</b>
<b>DEPRECIATION</b>				
At 1 September 2024	233,398	-	344,258	577,656
Charge for year	98,793	-	31,612	130,405
<b>At 31 August 2025</b>	<b>332,191</b>	<b>-</b>	<b>375,870</b>	<b>708,061</b>
<b>NET BOOK VALUE</b>				
<b>At 31 August 2025</b>	<b>5,030,980</b>	<b>242,105</b>	<b>245,265</b>	<b>5,518,350</b>
<b>At 31 August 2024</b>	<b>5,720,931</b>	<b>229,458</b>	<b>203,763</b>	<b>6,154,152</b>

The adjustment to cost reflects the VAT on the construction costs included last year, which the charity is now able to reclaim. This is discussed further in the Trustees Report.

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	22,804	14,900
VAT	532,522	-
Prepayments and accrued income	56,530	64,332
<b>Total</b>	<b>611,856</b>	<b>79,232</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

## 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Mortgage (see note 17)	40,000	33,000
Trade creditors	27,929	764,374
Social security and other taxes	22,095	11,928
Accruals and deferred income	744,015	485,992
<b>Total</b>	<b>834,039</b>	<b>1,295,294</b>

Included in accruals and deferred income is a donation of £359,818 received for the hydropool which had not been utilised by the year end. Last year accruals and deferred income included an accrual of £185,309 for building works carried out before the year end, and invoiced after the year end.

## 16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025 £	2024 £
Mortgage (see note 17)	235,958	281,515
Accruals and deferred income	-	92,267
<b>Total</b>	<b>235,958</b>	<b>373,782</b>

The mortgage is repaid at a monthly amount of £5,007 and attracts interest at 2.7% per annum over the official Bank of England Base Rate.

## 17. Loans

An analysis of the maturity of loans is given below:

	2025 £	2024 £
<b>Amounts falling due within one year on demand:</b>		
Mortgage	40,000	33,000
<b>Amounts falling between one and two years:</b>		
Mortgage - 1-2 years	40,000	33,000
<b>Amounts falling due between two and five years:</b>		
Mortgage - 2-5 years	120,000	99,000
<b>Amounts falling due in more than five years:</b>		
Repayable by instalments: Mortgage due over 5 years	75,958	149,515

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

## 18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	7,260	10,175
Between one and five years	8,760	18,040
<b>Total</b>	<b>16,020</b>	<b>28,215</b>

## 19. SECURED DEBTS

The following secured debts are included within creditors:

	2025 £	2024 £
<b>Mortgage</b>	<b>275,958</b>	<b>314,515</b>

The mortgage is secured by a fixed charge over the property of the Charity.

## 20. MOVEMENT IN FUNDS

	At 1/9/24 £	Net movement in funds £	Transfers between funds £	At 31/8/25 £
<b>Unrestricted funds</b>				
General fund	864,223	85,602	654,001	1,603,826
<b>Restricted funds</b>				
Family Days Out	1,494	(191)	-	1,303
The Outdoor Sensory Garden	8,103	-	-	8,103
Contribution Towards Children's Tecnology	2	-	-	2
Hardship Fund	4,210	(3,500)	-	710
Communication equipment	80	(80)	-	-
New school building	4,975,299	(7,292)	(654,001)	4,314,006
Cookery	1,000	(1,000)	-	-
	4,990,188	(12,063)	(654,001)	4,324,124
<b>TOTAL FUNDS</b>	<b>5,854,411</b>	<b>73,539</b>	<b>-</b>	<b>5,927,950</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

<b>20. MOVEMENT IN FUNDS - continued</b>			
Net movement in funds, included in the above are as follows:	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,289,591	(1,203,989)	85,602
<b>Restricted funds</b>			
Family Days Out	1,200	(1,391)	(191)
Communication sessions	3,719	(3,719)	-
Hardship Fund	-	(3,500)	(3,500)
Communication Equipment	18	(98)	(80)
New school building	75,489	(82,781)	(7,292)
Cookery	15	(1,015)	(1000)
	80,441	(92,504)	(12,063)
<b>Total funds</b>	<b>1,370,032</b>	<b>(1,296,493)</b>	<b>73,539</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

<b>20. MOVEMENT IN FUNDS - continued</b>				
<b>Comparatives for movement in funds</b>	<b>At 1/9/23 £</b>	<b>Net movement in funds £</b>	<b>Transfers between funds £</b>	<b>At 31/8/24 £</b>
<b>Unrestricted funds</b>				
General fund	861,875	(237,452)	239,800	864,223
<b>Restricted funds</b>				
Family Days Out	136	1,358	-	1,494
The Outdoor Sensory Garden	8,103	-	-	8,103
Contribution Towards Children's Technology	-	2	-	2
Hardship Fund	5,710	(1,500)	-	4,210
Communication equipment	-	80	-	80
New school building	239,800	4,975,299	(239,800)	4,975,299
Cookery	-	1,000	-	1,000
	253,749	4,976,239	(239,800)	4,990,188
<b>Total funds</b>	<b>1,115,624</b>	<b>4,738,787</b>	<b>-</b>	<b>5,854,411</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

<b>20. MOVEMENT IN FUNDS - continued</b>			
Comparative net movement in funds, included in the above are as follows:	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	684,091	(921,543)	(237,452)
<b>Restricted funds</b>			
Family Days Out	2,229	(871)	1,358
CE Salary support	5,500	(5,500)	-
Contribution Towards Childrens' Technology	3,739	(3,737)	2
Communication sessions	20,000	(20,000)	-
Hardship Fund	-	(1,500)	(1,500)
Communication equipment	80	-	80
New school building	4,983,191	(7,892)	4,975,299
Cookery	1,000	-	1,000
<b>Total funds</b>	<b>5,015,739</b>	<b>(39,500)</b>	<b>4,976,239</b>
	<b>5,699,830</b>	<b>(961,043)</b>	<b>4,738,787</b>

Following the registration for VAT, the company has been able to reclaim some VAT on the capital spend on the school. Accordingly, the amount reclaimed has been transferred to unrestricted funds together with the depreciation charge for the year.

# Notes to the Financial Statements - continued

for the year ended 31 August 2025

## 21. RELATED PARTY DISCLOSURES

Donations totalling £10,114 (2024: £nil) were made by Trustees to the Charity during the year. One donation for £10,000 was specifically for marketing, but there were no conditions attached to the others.

A donation of £nil (2024: £5,000,000) was made to the Charity by an organisation with common Trustees. The donation in 2024 was specifically for the development of the new school building and was included in restricted income.

Other donations of £15,000 (2024: £15,000) were made by other business interests of the board of Trustees. No conditions were attached to these donations.

Donations totalling £300 (2024: £600) were made by family members of the board of Trustees. No conditions were attached to these donations.

Payments totalling £nil (2024: £11,231) were made to Good Reason Marketing Ltd, a company in which one of the Trustees is a director.

## 22. RESTRICTED FUNDS Restricted funds are to be applied as follows:

### Restricted fund - New school building and hydro pool

This fund is for building the new school and hydro pool. The amount in this fund as at 31 August 2025 was £4,314,006 (2024: £4,975,299), being the building costs to date.

### Restricted Fund - Family Days Out

This fund is for providing family days at the centre. The amount held in this fund as at 31 August 2025 was £1,303 (2024: £1,494).

### Restricted Fund - The Outdoor Sensory Garden

This fund is to provide support towards the cost of creating the Outdoor sensory garden. The amount held in this fund as at 31 August 2025 was £8,103 (2024: £8,103).

### Restricted Fund - Contribution to Childrens' Technology

This fund was set up last year to provide support towards the cost of various technology that the children require. The amount held in this fund as at 31 August 2025 was £2 (2024: £2).

### Restricted Fund - Hardship Fund

This fund was set up in 2022 and is for providing financial support to families in need. The amount held in this fund as at 31 August 2025 was £710 (2024: £4,210).

### Restricted Fund - Communication equipment

This fund is for providing communication aides for the children. The amount held in this fund as at 31 August 2025 was £nil (2024: £80).

### Restricted Fund - Cookery

This fund was set up last year to provide cookery classes to the children. The amount in this fund as at 31 August 2025 was £nil (2024: £1,000).

**Rainbow Hub NW Ltd**

England & Wales - Charity number 1127498

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# Accounts

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# Report of the Trustees and Financial Statements

for the Year Ended 31 August 2024  
for Rainbow Hub NW Limited

McMillan & Co LLP Chartered Accountants and Statutory Auditor  
28 Eaton Avenue, Matrix Office Park, Buckshaw Village, Chorley, Lancashire, PR7 7NA



**RAINBOW  
HUB**

Every day is a life changing day



Rainbow Hub NW Limited

# Contents of the Financial Statements

for the year ended 31 August 2024

Report from the Chairperson	3
Report of the Trustees	4-20
Report of the Independent Auditors	21-24
Statement of Financial Activities	25
Balance Sheet	26
Cash Flow Statement	27
Notes to the Cash Flow Statement	28
Notes to the Financial Statements	29-41

# Report from the Chairperson

for the year ended 31 August 2024

This has been an extraordinary year for Rainbow Hub, and I feel privileged to have been part of such an incredible journey, especially as Chair since 2020. The transformation of Rainbow Hub in creating Rainbow Hub School has been a monumental achievement, and I have seen firsthand the profound impact we are making in the lives of children and families.

We are immensely grateful to the Wain Foundation for their generous £5 million donation, which has been instrumental in the development of our school. This donation not only provides a vital therapeutic and academic environment for children with neurological conditions and brain injuries, but it also offers us the opportunity to secure Rainbow Hub's future, ensuring sustainability and growth for years to come.

Of course, with the building work came its own set of challenges, and I would like to express my deepest thanks to all those who helped us navigate this period. A special thank you goes to Inspire Youth Zone for graciously accommodating our Conductive Education sessions in Chorley during the construction phase. My heartfelt thanks also go to our dedicated Trustees, whose guidance has been invaluable, and to our staff team for their unwavering loyalty and commitment throughout this time. Most importantly, I want to thank the children and families we support for their patience and understanding as we worked to create a better future for them.

While the opening of the new school is a significant milestone, it's not the only one we're celebrating. Over the past year, we've witnessed children take their first steps, say their first words, and celebrated moments of joy through events like our annual ball and the Rainbow Ramble. These are the moments that remind us why we do what we do.

None of this would have been possible without the generosity and support of our community. From monthly donors to those who attend our events, take on challenges like skydiving, or volunteer their time, every act of kindness makes a difference. We are truly grateful for the support

we've received. That said, the decline in donations over recent years means we now need your help more than ever.

Rainbow Hub is a local charity doing incredible work, but we cannot do it alone. If you're able, we would be so grateful for your continued support to help us provide life-changing services to the children and families who rely on us. Together, we can ensure that Rainbow Hub remains a place of hope and transformation for years to come.

With heartfelt thanks,

Bill Ainscough (Chairman)



Rainbow Hub NW Limited

# Report of the Trustees

for the year ended 31 August 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Rainbow Hub NW Limited is a Charitable Company Limited by Guarantee employing 25 staff (a mixture of full and part time staff) and supporting over 146 families.

The charitable company passed a special resolution on 21 August 2019 changing its name from The Legacy Rainbow House to Rainbow Hub NW Ltd. The Charity works to the shortened name of Rainbow Hub.

Rainbow Hub was established in direct response to the needs of parents of disabled children. The service has grown in both scope and scale offering an increasing range of services to increased numbers of children and young people.



# Objectives and Activities

Our purpose and aims



## Our Vision

A world in which children with disabilities are given every opportunity to achieve great things.



## Our purpose

To support the whole family and enable children with neuro-disabilities to be as active, independent, and happy as possible and to reach their full potential.



## How we achieve this

Rainbow Hub is a bright and vibrant place filled with hope, positivity, and joy. We are deeply committed to supporting children and families, going above and beyond to provide a variety of services that focus on rehabilitation, education and fun. Our approach emphasises each child's unique abilities, ensuring they have the opportunities they deserve to grow, learn and thrive.

## Conductive Education

Our Conductive Education sessions are designed to help children and young people with movement disorders improve their control over their bodies. In addition to enhancing motor skills and physical function, Conductive Education also supports overall development, including social, emotional, and intellectual growth. The focus is on active learning, where everyday tasks are divided into manageable steps, empowering children to become more independent. Each week, children attend group sessions tailored to their age and abilities, ensuring they work towards similar goals in a supportive, structured environment.

## Family Support

Caring for a child with a disability impacts the entire family, and supporting both the child and their family is a key aspect of our work. We have a dedicated Parent Support Worker who provides both emotional and practical assistance. This support can range from offering a listening ear or helping with benefit forms, to assisting with Education and Health Care Plans, attending medical appointments, or joining school meetings. Additionally, we organise family-focused events throughout the year, such as trips to the zoo, the beach, and fun get-togethers at Rainbow Hub. These events provide families with the opportunity to connect, share experiences, and enjoy quality time together.



# Objectives and Activities

Our purpose and aims



## Communication Support

Our service is designed to complement any NHS Speech and Language Development Plan or provide support where such a plan is not in place. We collaborate with parents and carers to identify and strengthen a child's communication skills. Children may communicate through various methods, including spoken language, signing, body language, PECS, intensive interaction, and alternative or augmented communication. Sessions are offered in small groups or on a one-to-one basis, either in person or online. In these sessions, we also focus on improving comprehension, attention, concentration, and listening skills.

## Holiday Clubs

For four weeks during the school holidays Rainbow Hub offers Short Breaks, commissioned by Lancashire County Council. During these sessions, children are with us from 10 am to 4 pm, enjoying a wide range of fun and engaging activities tailored to their needs. This gives parents and carers a much-needed opportunity for respite, allowing them to rest and recharge while knowing their child is in a safe, supportive environment. The sessions are not only a break for families but also a chance for children to have a great time, make new friends, and explore exciting activities in a caring and inclusive setting.

## Holiday Clubs

For four weeks of the school holidays Rainbow Hub is a provider of Short Breaks, commissioned by Lancashire County Council. Children are with us from 10 am until 4 pm and during that time they have a lot of fun whilst their parents enjoy much needed respite.

## Rainbow Hub School

Thanks to the generous support of the Wain Foundation, Rainbow Hub School provides an enriching, nurturing, and secure environment where children with neurological conditions and brain injuries can flourish. Each pupil receives a tailored curriculum that addresses their unique educational and healthcare needs. We encourage them to challenge both their minds and bodies, fostering growth and learning across all developmental areas. Our focus is on preparing students for life beyond Rainbow Hub School, helping them develop independence, resilience, and essential life skills.

## Specialist Nursery

Many children with special educational needs and disabilities face barriers to accessing nursery care. Rainbow Hub Nursery, rated 'good' in all areas by Ofsted, is a specialised early childhood education service that provides children aged 2 to 5 the chance to grow, enjoy themselves, and form friendships with peers who face similar challenges. Children benefit from a range of therapeutic services and are supported by highly trained, compassionate staff experienced in working with children with physical and learning difficulties. With a high staff-to-child ratio, we offer a flexible, individualised approach to learning that is tailored to meet each child's unique needs.

## Public benefit statement

Rainbow Hub works for the public benefit through its work delivering a range of education, enablement and support services to disabled children and young people and their families. The Trustees have complied with their duty to note and pay due regard to public benefit guidance published by The Charity Commission. The Trustees are committed to ensuring the Charity remains responsive to, and respectful of, the diverse needs of those with disabilities and their families and the local community, enabling families to pursue ordinary lives and to see their disabled family member achieve their full potential.

# Strategic Report

Achievement and performance | Charitable activities

## Our Performance

**1**

brand new school opened

**6**

new pupils at Rainbow Hub School who would otherwise be home educated



Changed the lives of

**112**

children and families

**75**

children have benefitted from Conductive Education

**600**

sessions and 3,000 hours of Conductive Education delivered

**39**

children have benefitted from Communication Support

Our nursery was rated

**'GOOD'**

in all areas



**44**

family days have been enjoyed

**14,369**

hours of early years education to 28 children who would otherwise not be able to access nursery

**18,000**

hours rehabilitation, education, and fun

**10**

full days of holiday fun club

# Strategic Report

Achievement and performance | Charitable activities

## The Difference We Have Made

31

children have begun taking steps with support



5

children are now walking independently

13

children who had difficulties opening their hands have now learned to grasp

12

children have learned to sit



6

children started taking unsupported steps with a walking aid



9

children have stood independently for the first time



5

children have learned to use their arms to reach out for toys



# Strategic Report

Achievement and performance | Charitable activities

## The difference we have made

3

children have learned to keep their balance enough to sit cross legged



7

children have learned to roll

11

children have learned to dress and undress themselves

11

children have learned to use a toothbrush

8

children have learned to kneel in preparation for crawling

8

children have learned to sit on a bench independently



5

children have learned to stand up off the floor independently



# Strategic Report

Achievement and performance | Charitable activities

## The difference we have made

30

children can now negotiate an obstacle course helping them to better manage in the world



12

children have learned what 'stop' means, helping them to stay safe



16

children have learned to concentrate enough to listen and follow instructions

17

children have learned to wait and take turns - another tricky thing to understand

20

children have learned to share with their friends - which can be tricky

14

children have developed the confidence and skills to stand up on their own and talk in front of their friends



# Strategic Report

Achievement and performance | Charitable activities

## What our families say



### PEGGY

*"Peggy has been coming to Rainbow Hub since the age of 9 months. What she has achieved in this time is incredible. She is more patient in sessions, enjoys and understands routine more and has a great relationship with the amazing staff. Rainbow Hub has also been a great support to me as a parent and eased some of the toughest times I've experienced with some of the challenges that come with being a new mother with a child with additional needs. As a family we will always feel forever indebted to Rainbow Hub for what they have done for us."*



### SAM

*"From our first visit to Rainbow Hub, I noticed how warm and welcoming the staff were; it was such a relief to find somewhere that Sam was accepted, and I didn't need to explain why he wasn't crawling or walking yet, or why he didn't use his left hand. We soon signed up for Conductive Education and I was overjoyed to find a group of people who had time to talk and share their own experiences and expertise, at a time when the support provided by the NHS was underwhelming to say the least."*

# Strategic Report

Achievement and performance | Charitable activities

## What our families say



### AMBER

*"Rainbow Hub allows Rainbow Hub put their arms around us at one of the hardest times of our lives following Amber's birth. They took away some of our biggest worries and offered us all so much support, hope and positivity. Amber has thrived under the expert care of both the conductive education and nursery staff. Through attending, Amber has learnt to walk independently, sign and communicate. Rainbow Hub sees the ability in each child - there are no limits, which is such a refreshing change. We'd be lost without Rainbow Hub and can't thank them enough for everything they've done for our family."*



### RUBEN

*"Ruben is 9 years old and has attended Rainbow Hub since he was around 18 months. With his diagnosis we were told he would never probably walk or talk. With the support of the amazing staff at Rainbow Hub, he has gone from a little boy who couldn't cope socially to a confident funny little man - a Cheeky chappie. Being able to attend mainstream primary school. Even though he does use a wheelchair as he tires easily, he fully enjoys supporting and walking in the rainbow ramble. He with the support of Rainbow Hub has smashed nearly all the hurdles we were told he would never overcome. Rainbow Hub has fully supported our family and helped us to understand and deal with all the challenges and the best way to support Ruben. We are truly grateful & thankful."*

# Strategic Report

Achievement and performance | Charitable activities

## What our families say



### KYLIAN

*"Kylian is now nearly 5 years old and achieving more than we could have ever imagined. We were told by professionals that Kylian would start to plateau by the age of 3-4. However, in the last 6 months Kylian has learnt to communicate through his eye gaze, started to crawl and is walking in his walker. He continues to amaze us all. Rainbow Hub has helped us to believe that Kylian can keep reaching milestones set. They always look at new ways to achieve. Rainbow Hub is not just a weekly session for Kylian, it's a support system for our family all year round and a lifeline to many of us."*



### MASON

*"Mason is 15 and has attended Rainbow Hub since he was two. We were told that if Mason wasn't walking by the age of 6, he would never walk, Mason had other ideas and with the support of Rainbow Hub started taking his first steps at 9 years old and can now walk short distances independently. This was such an achievement, and we are so grateful for the freedom and new experiences that this allows him. He is currently focusing on balance and coordination and has made so much progress already this year. The support we receive for the whole family, is invaluable. We are extremely lucky to have an extended family through Rainbow Hub who have provided lots of emotional support over the years. It can be a frightening world as a parent, dealing with the daily complex needs of having a disabled child and battling for basic rights and services that they need. We have always received unwavering compassion and support from the staff, and we also have the opportunity to meet other amazing parents and share experiences and this helps make the journey with a disabled child easier to navigate."*

# Strategic Report



Achievement and performance | Charitable activities

## How Did We Do This Year?

This has been an incredible year for Rainbow Hub, one that we are unlikely to experience again for some time. We received a generous and unprecedented donation of £5m from the Wain Foundation to enable us to build Rainbow Hub School, which was completed in August 2024. Officially registered in October 2023, the school ended the year with four pupils, and we plan to extend that number to 32 over the coming years. Rainbow Hub School is key to the success and sustainability of Rainbow Hub, with any surplus derived from the school being re-invested into our charitable services.

Whilst building work was ongoing, our Conductive Education service ran from Inspire Youth Zone, Chorley where staff, children and families adapted well to change. Despite the challenges, we were able to continue to deliver life-changing therapy and support to 112 children and families.

Our nursery continued to operate on a building site and, as a testament to staff, received a glowing report from Ofsted who rated our nursery as 'good' in all areas during our first inspection since opening in 2021.

 What we said we'd do	 What we've done
Develop Rainbow Hub School	Rainbow Hub School officially opened in February 2024 when we enrolled our first pupil.  Building work completed in August 2024 and we ended the year with four pupils.
Secure funding for the Rainbow Hub Hydrotherapy Centre	We secured funding of £300,000. Initial groundworks and drainage have been completed and we hope to complete the project in 2025.



# Strategic Report

Achievement and performance | Charitable activities

## Our Plans For The Future

We will begin our year back together with all our services running from our Mawdesley site. Our focus will remain on changing the lives of children with neurological conditions and acquired brain injury and their families.

Trustees will meet with key stakeholders to develop a strategic plan for the next 3 years, ensuring that we continue to operate in a way that meets the needs of the community we support. In short, we aim to:

### Operational

- Increase the number of children accessing Conductive Education
- Increase the number of families supported through our family support service
- Increase the number of pupils in Rainbow Hub School
- Complete our Rainbow Hub Hydrotherapy Centre project

### Income Generation

- Secure funding for Rainbow Hub Hydrotherapy Centre
- Ensure growth of established events to generate additional income
- Continuously adhere to our Fundraising Strategy to raise the necessary funds

### Marketing and PR

- Develop websites for Rainbow Hub and Rainbow Hub School
- Develop a robust Marketing Strategy
- Host a media day to showcase Rainbow Hub School
- Increase social media engagement across all platforms



# Strategic Report

Financial review | Financial position

This was an unusual year for the Charity as we received a very large donation of £5,000,000 to build Rainbow Hub School. During the year the majority of this donation was spent, with £4,735,233 being added to fixed assets in respect of the school building project.

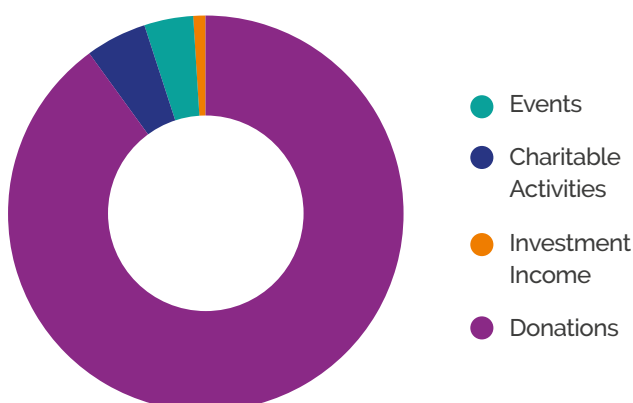
The balance of the donation of £264,767 is to be spent completing the construction in the forthcoming financial year. The disruption to services caused by the building project, during which the majority of staff were working away from the main site, impacted on donations this year.

We ended the year on a surplus of £4,738,787 (2023: £70,723 deficit). The cash balances as at 31 August 2024 were £1,290,103 (2023: £166,239) and the closing net assets were £5,854,411 (2023: £1,115,624).

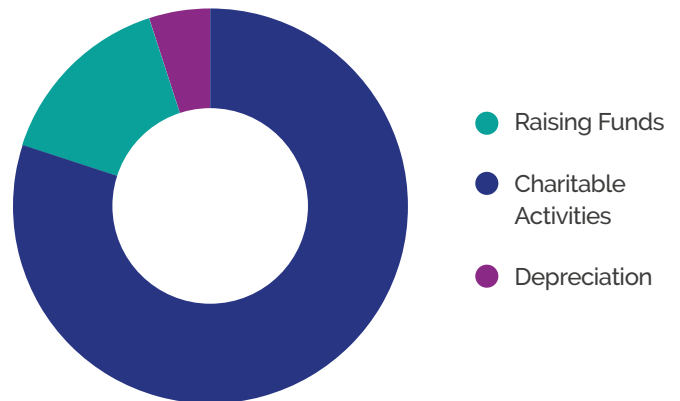
Of the cash balance, all except £242,102 is restricted to the building project and other minor projects. The majority of the restricted cash was paid to the contractor in 24/25 or is committed to the completion of the building work.

With the opening of the school to take place in early September 2024 we look forward to expanding the number of places available and thereby ensuring the financial stability of the Charity going forward. Additional fundraising resources will also support the existing team to increase the amount of charitable income generated.

## How we raised the money



## How we spent the money



## Reserves policy

It is the policy of the Charity to maintain unrestricted funds, adjusted for the property value less the associated borrowings, at a minimum level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration, and support costs and to deliver services whilst applications for emergency funds are made.

The Trustees review this policy on an annual basis but reserve levels are monitored monthly. After another challenging year, that once again saw a decline in donations, we used a significant proportion of our reserves to fund operating activities. Although we ended with £864,223 held in reserves, all but £242,102 is restricted to the building project and other minor projects. Moving into the new financial year, our actual level of free reserves is £242,102, which equates to just 3 months of operating costs.

# Strategic Report

## Principal risks and uncertainties

Effective risk management is also key to successfully delivering our strategy and developing Rainbow Hub for a sustainable future.

The Trustees of Rainbow Hub ensure there is an up to date Risk Register and Risk Management Framework covering principal risks and uncertainties facing the Charity and focuses on key areas of finance; funding; management; governance; compliance; services; health and safety and safeguarding.

Identification of risk is delegated to the Chief Executive and senior leadership team who report risk management to Trustees for review and approval.

Principle risks and mitigating factors this year were:

### Financial Security

Over the year, we saw a steady decline in income derived from fundraising. Thankfully, we had sufficient funds in reserves to withstand this but moving forward, efforts need to focus on raising sufficient funds. We will therefore invest in our fundraising team in the year ahead.

### Ability to deliver our strategy

The development of Rainbow Hub School requires significant

financial and staff resources. Whilst we anticipate the school to generate a surplus that can be re-invested into charitable activities, this needs to be managed carefully to avoid charity reserves being drained.

### Finding the right team

Conductive Education originated in Hungary and many of the qualified therapists are Hungarian. Brexit and Covid-19 have resulted in difficulties in recruiting specialist staff. To mitigate this, we have made the decision to invest in existing staff, supporting them in their career progression and providing in-house training.

Our semi-rural location is a bonus for the children and families we support, however, being away from any major towns and without public transport routes, recruitment is an ongoing challenge.

Over the last 12 months we have significantly developed our specialist team, and we now employ 5 conductors (specialist therapists), one conductor teacher, one allied health professional lead and several teaching, early years and support staff.



# Structure, Governance and Management

## Organisational structure



### Governing document

The Charity is controlled by its Governing Document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is governed by its Memorandum and Articles of Association with the activities of the organisation being entrusted to a Board comprising of at least three Trustees. The Trustees are drawn from different backgrounds both in business and as parents of children with disabilities, bringing a broad range of skills, experience and knowledge to Board deliberations.

New Trustees are appointed by resolution of the Trustees, in accordance with the provisions of the Articles of Association. All new Trustees appointed in the year are familiarised with their statutory responsibilities, their role as Board members, the governance framework within Rainbow Hub, the work of the Charity and the risk environment. Ongoing training is arranged as and when identified.

### Organisational structure

The Board of Trustees meets quarterly to set the direction and oversee the management and delivery of services. They delegate day to day management to the Chief Executive. Staff are periodically invited to attend Board meetings to present on their areas of work thus enhancing relationships

between staff and Trustees and for Trustees to learn more about our services from those delivering them.

Trustees meet quarterly and review Key Performance Indicators. They sign off an annual financial budget and review progress against it through detailed management accounts.

A Management Board meets monthly and has delegated responsibility with clear terms of reference. Comprising of the Chair of Board of Trustees, the Chief Executive, the Office Manager and at least one other Trustee the Management Board supports the Chief Executive with day to day management. Meetings are also attended by our Senior Management Team, namely our Lead Conductor, Headteacher, Nursery Manager, Finance Officer, Facilities and HR Manager and Head of Fundraising and Marketing.

### Decision making

The Chief Executive works closely with the Senior Leadership Team who meet on a weekly basis. These meetings help inform the strategic direction and ensure effective management of the organisation. Close monitoring of services and finances and enable the Chief Executive to raise any relevant issues with the Board at the earliest opportunity.



# Reference and Administrative Details

## Registered Company number

06725399 (England and Wales)

## Registered Charity number

1127498

## Registered office

Rainbow Hub  
Salt Pit Lane  
Mawdesley  
Ormskirk  
Lancashire  
L40 2QX

## Trustees

W Ainscough (Chairperson)  
KM Abbott (Treasurer)  
PJ Holmes  
J Smith  
ME Carter  
RE Fairclough  
MJ Price  
DM Mitchell (appointed 29/1/2024)

## Key Management

L Fahey (Chief Executive)  
S Clemson (Finance Officer)  
M Berry (Headteacher)  
J Ashcroft (Lead Conductor)  
K Jones (Nursery Manager)  
K Nelson (Head of Fundraising)  
K Williams (HR & Facilities Manager)

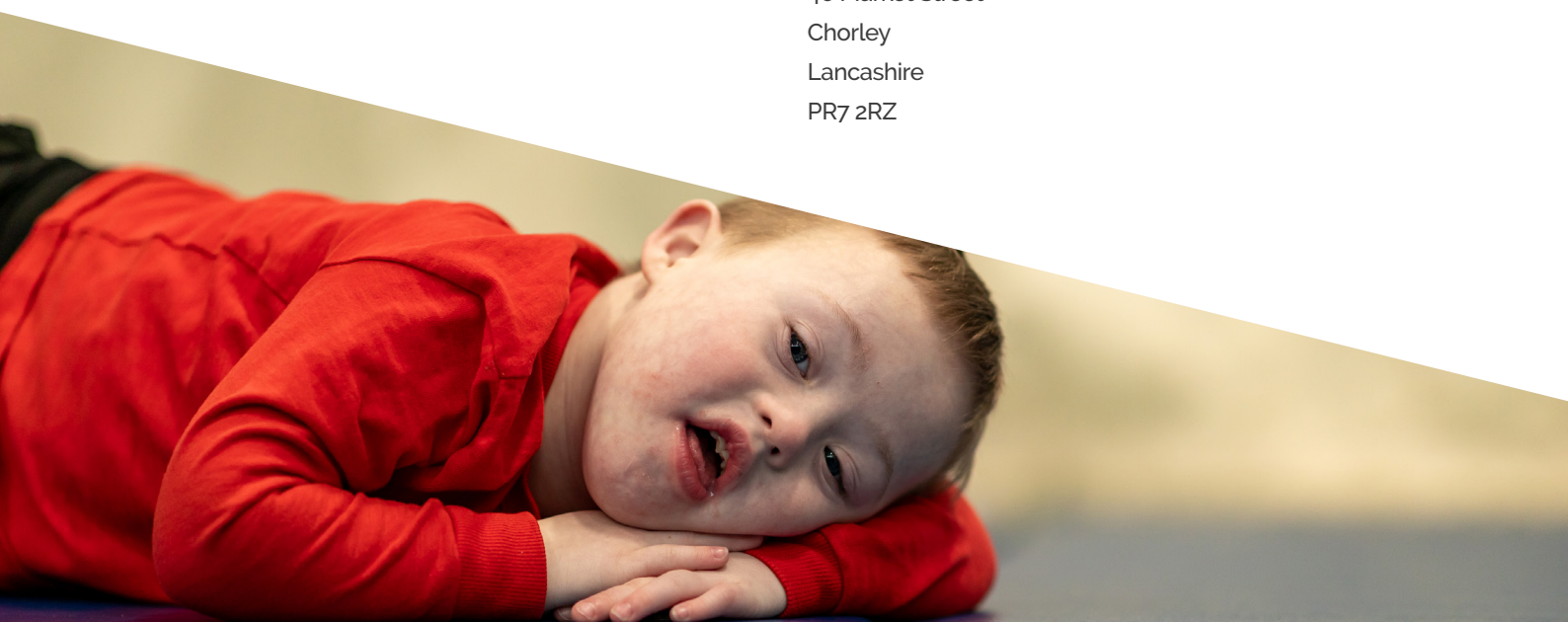
## Auditors

McMillan & Co LLP  
Chartered Accountants and  
Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley  
Lancashire  
PR7 7NA

## Bankers

Barclays Bank plc  
38 Fishergate  
Preston  
PR1 2AD

National Westminster Bank plc  
46 Market Street  
Chorley  
Lancashire  
PR7 2RZ



# Statement of Trustees' Responsibilities



The trustees (who are also the directors of Rainbow Hub NW Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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.

## Auditors

The auditors, McMillan & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 February 2025 and signed on the board's behalf by:

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KM Abbott - Trustee

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Opinion

We have audited the financial statements of Rainbow Hub NW Limited (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



## Responsibilities of trustees

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

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

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the 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; and
- tested journal entries to identify unusual transactions.



# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

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;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## Use of our report

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

Neil McMillan FCA (Senior Statutory Auditor)  
for and on behalf of McMillan & Co LLP  
Chartered Accountants and Statutory Auditor  
28 Eaton Avenue, Matrix Office Park, Buckshaw Village  
Chorley, Lancashire, PR7 7NA

27 February 2025



# Statement of Financial Activities

for the year ended 31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Income and endowments from</b>					
Donations	2	155,251	5,015,739	<b>5,170,990</b>	360,424
<b>Charitable activities</b>					
Charitable activities	5	313,501	-	<b>313,501</b>	194,569
Events	3	195,119	-	<b>195,119</b>	136,567
Investment income	4	20,220	-	<b>20,220</b>	681
<b>Total</b>		<b>684,091</b>	<b>5,015,739</b>	<b>5,699,830</b>	<b>692,241</b>
<b>Expenditure on</b>					
Raising funds	6	140,479	-	<b>140,479</b>	125,595
<b>Charitable activities</b>					
Charitable activities	7	740,467	31,608	<b>772,075</b>	592,408
Depreciation		40,597	7,892	<b>48,489</b>	35,635
Other		-	-	-	9,326
<b>Total</b>		<b>921,543</b>	<b>39,500</b>	<b>961,043</b>	<b>762,964</b>
<b>Net income/(expenditure)</b>		<b>(237,452)</b>	<b>4,976,239</b>	<b>4,738,787</b>	<b>(70,723)</b>
<b>Transfers between funds</b>	20	239,800	(239,800)	-	-
<b>Net movement in funds</b>		<b>2,348</b>	<b>4,736,439</b>	<b>4,738,787</b>	<b>(70,723)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		861,875	253,749	<b>1,115,624</b>	1,186,347
<b>Total funds carried forward</b>		<b>864,223</b>	<b>4,990,188</b>	<b>5,854,411</b>	<b>1,115,624</b>

The notes form part of these financial statements

# Balance Sheet

31 August 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Fixed Assets</b>					
Tangible assets	13	1,178,853	4,975,299	<b>6,154,152</b>	1,649,516
<b>Current Assets</b>					
Debtors	14	79,232	-	<b>79,232</b>	37,556
Cash at bank and in hand		242,102	1,048,001	<b>1,290,103</b>	166,239
		321,334	1,048,001	<b>1,369,335</b>	203,795
<b>Creditors</b>					
Amounts falling due within one year	15	(354,449)	(940,845)	<b>(1,295,294)</b>	(423,730)
<b>Net Current Assets</b>		(33,115)	107,156	<b>74,041</b>	(219,935)
<b>Total Assets less Current Liabilities</b>		1,145,738	5,082,455	<b>6,228,193</b>	1,429,581
<b>Creditors</b>					
Amounts falling due after more than one year	16	(281,515)	(92,267)	<b>(373,782)</b>	(313,957)
<b>Net Assets</b>		864,223	4,990,188	<b>5,854,411</b>	1,115,624
<b>Funds</b>					
	20				
Unrestricted funds				<b>864,223</b>	861,875
Restricted funds				<b>4,990,188</b>	253,749
<b>Total funds</b>				<b>5,854,411</b>	1,115,624

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2025 and were signed on its behalf by:

KM Abbott - Trustee

# Cash Flow Statement

for the year ended 31 August 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	5,716,165	320,476
Interest paid		(26,954)	(23,869)
<b>Net cash provided by operating activities</b>		<b>5,689,211</b>	<b>(4,559,125)</b>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(4,559,125)	(530,905)
Sale of tangible fixed assets		6,000	=
Interest received		20,220	681
<b>Net cash used in investing activities</b>		<b>(4,532,905)</b>	<b>(530,224)</b>
<b>Cash flows from financing activities</b>			
Mortgage repayments in year		(32,442)	(31,036)
<b>Net cash used in financing activities</b>		<b>(32,442)</b>	<b>(31,036)</b>
Change in cash and cash equivalents in the reporting period		1,123,864	(264,653)
Cash and cash equivalents at the beginning of the reporting period		166,239	430,892
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>1,290,103</b>	<b>166,239</b>

The notes form part of these financial statements

# Notes to the Cash Flow Statement

for the year ended 31 August 2024

## 1. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	<b>4,738,787</b>	(70,723)
<b>Adjustments for:</b>		
Depreciation charges	<b>48,489</b>	35,635
Interest received	<b>(20,220)</b>	(681)
Interest paid	<b>26,954</b>	23,869
(Increase)/decrease in debtors	<b>(41,676)</b>	15,467
Increase in creditors	<b>963,831</b>	316,909
<b>Net cash provided by operations</b>	<b>5,716,165</b>	<b>320,476</b>

## 2. Analysis of changes in net (debt)/funds

	At 1/9/23 £	Cash flow £	At 31/8/24 £
<b>Net cash</b>			
Cash at bank and in hand	166,239	1,123,864	<b>1,290,103</b>
	166,239	1,123,864	<b>1,290,103</b>
<b>Debt</b>			
Debts falling due within 1 year	(33,000)	-	<b>(33,000)</b>
Debts falling due after 1 year	(313,957)	32,442	<b>(281,515)</b>
	(346,957)	32,442	<b>(314,515)</b>
<b>Total</b>	<b>(180,718)</b>	<b>1,156,306</b>	<b>975,588</b>

The notes form part of these financial statements

# Notes to the Financial Statements

for the year ended 31 August 2024

## 1. Accounting Policies

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Rainbow Hub NW Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost unless otherwise stated in the relevant accounting policy notes.

The presentational currency of the charity is pound sterling (£) and the amounts in the financial statements have been rounded to the nearest £1.

There are no material uncertainties about the charity's ability to continue.

### Going concern

The financial statements have been prepared on the going concern basis on the Trustees' assumption that the Charity will continue to meet its obligations as they fall due. This depends on the Charity's ability to raise sufficient finance to fund its unrestricted operations. Due to the nature of the Charity's income, much of which is received from public donations, it is difficult to forecast a large proportion of the income with any degree of certainty. Current cash flow forecasts, prepared by the Trustees indicate that the Charity has operational funds for the next twelve months from the balance sheet date. The Trustees have taken steps to increase income, and reduce expenditure and are therefore confident that sufficient funds will be raised to enable the Charity to continue as a going concern.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

The specific gift donated for the school building has been recognised as income in the year of receipt and its use is restricted for the purpose of the development of the school building and ancillary costs.

### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the Statement of Financial Activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities,
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities,
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 1. Accounting Policies - continued

### Company status

The Charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity.

### Allocation and apportionment of costs

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justified and consistent basis.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property -  
2% on cost

Fixtures and fittings -  
33% on cost and 10% on reducing balance

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 2. Donations

	2024 £	2023 £
Donations and gifts	5,122,856	208,978
Trusts and grants	48,134	151,446
	<b>5,170,990</b>	<b>360,424</b>
<p>A donation of £5,000,000 was received from the Wain Foundation specifically to fund the development cost of the new school, and £150,000 was received from third parties specifically to fund the development cost of the new hydro pool.</p>		
<p><b>Grants received, included in the above, are as follows:</b></p>		
Steve Morgan Foundation	-	27,433
The Halsall Foundation	-	30,000
The Holroyd Foundation	-	23,000
The Postcode Lottery	-	25,000
St James' Place Charitable Foundation	-	5,000
Rainford trust	-	5,000
Screwfix Foundation	-	5,000
Awards For All	-	10,000
Spar Community Cashback	-	10,000
The National Lottery Community Fund	20,000	-
Barbara Ward Childrens Foundation	8,000	-
Souter Charitable Trust	3,000	-
Lancaster Foundation	2,500	-
Fort Foundation	1,000	-
Red Rose Trust	1,000	-
Fletchers Solicitors	2,000	=
Progress Housing Soup Dragons	1,000	-
Duchy of Lancaster Benevolent Fund	1,000	-
Glasdon Charitable Trust	1,000	-
The N Smith Charitable Settlement	1,000	-
The Camelia Trust	1,000	-
General	5,634	11,013
<b>Total</b>	<b>48,134</b>	<b>151,446</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

<b>3. Events</b>	<b>2024 £</b>	<b>2023 £</b>
Annual Balls	97,245	100,093
Fire walk	7,967	-
Ladies lunch	4,678	4,327
Ramble	10,453	11,531
Sports week	8,406	-
Christmas tree collection	15,926	7,991
Workoutathon	4,174	2,753
Great North Run	24,214	-
Extreme sports	15,159	-
Others	6,897	9,872
<b>Total</b>	<b>195,119</b>	<b>136,567</b>

<b>4. Investment income</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Deposit account interest</b>	<b>20,220</b>	<b>681</b>

<b>5. Income from charitable activities</b>	<b>2024 £</b>	<b>2023 £</b>
School fees - Charitable activities	112,903	-
Nursery fees - Charitable activities	153,053	154,225
Registration fees - Charitable activities	32,816	27,696
Fun clubs - Charitable activities	14,729	12,648
<b>Total</b>	<b>313,501</b>	<b>194,569</b>

<b>6. Raising funds - Raising donations and legacies</b>	<b>2024 £</b>	<b>2023 £</b>
Staff costs	82,120	86,659
Advertising and promotion	11,966	1,350
Fundraising events	46,393	37,586
<b>Total</b>	<b>140,479</b>	<b>125,595</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 7. Charitable activities costs

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	588,548	183,527	772,075
Depreciation	48,489	-	48,489
<b>Total</b>	<b>637,037</b>	<b>183,527</b>	<b>820,564</b>

## 8. Support costs

	Management £	Other £	Governance costs £	Totals £
Charitable activities	108,390	38,904	36,233	183,527

## 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors' remuneration	5,327	1,565
<b>Depreciation - owned assets</b>	<b>48,489</b>	<b>35,635</b>

## 10. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

## 11. Staff costs

	2024 £	2023 £
Wages and salaries	577,795	478,297
Social security costs	39,685	31,785
Other pension costs	31,145	8,233
<b>Total</b>	<b>648,625</b>	<b>518,315</b>

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

	2024	2023
Generating voluntary income	4	4
Charitable activities	21	19
Support	3	2
<b>Total</b>	<b>28</b>	<b>25</b>

No employees received emoluments in excess of £60,000.

The aggregate remuneration of the Key Management Personnel, comprising the Chief Executive, HR & Facilities Manager, Headteacher, Lead of Conductive Services, Nursery Manager, Head of Fundraising & Marketing and Finance Officer, was £282,051.

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 12. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations	308,229	52,195	360,424
<b>Charitable activities</b>			
Charitable activities	194,569	-	194,569
Events	136,567	-	136,567
Investment income	681	-	681
<b>Total</b>	<b>640,046</b>	<b>52,195</b>	<b>692,241</b>
<b>Expenditure on</b>			
Raising funds	125,595	-	125,595
<b>Charitable activities</b>			
Charitable activities	534,190	58,218	592,408
Depreciation	35,635	-	35,635
Other	9,326	-	9,326
<b>Total</b>	<b>704,746</b>	<b>58,218</b>	<b>762,964</b>
Net income/(expenditure)	(64,700)	(6,023)	(70,723)
Transfers between funds	(230,777)	230,777	-
Net movement in funds	(295,477)	224,754	(70,723)
<b>Reconciliation of funds</b>			
Total funds brought forward	1,157,352	28,995	1,186,347
<b>Total funds carried forward</b>	<b>861,875</b>	<b>253,749</b>	<b>1,115,624</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 13. Tangible fixed assets

	Freehold property £	Assets under construction £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 1 September 2023	1,200,596	520,583	457,504	2,178,683
Additions	18,500	4,444,108	96,517	4,559,125
Disposals	-	-	(6,000)	(6,000)
Transfer to ownership	4,735,233	(4,735,233)	-	-
<b>At 31 August 2024</b>	<b>5,954,329</b>	<b>229,458</b>	<b>548,021</b>	<b>6,731,808</b>
<b>Depreciation</b>				
At 1 September 2023	209,494	-	319,673	529,167
Charge for year	23,904	-	24,585	48,489
<b>At 31 August 2024</b>	<b>233,398</b>	<b>-</b>	<b>344,258</b>	<b>577,656</b>
<b>Net book value</b>				
<b>At 31 August 2024</b>	<b>5,720,931</b>	<b>229,458</b>	<b>203,763</b>	<b>6,154,152</b>
At 31 August 2023	991,102	520,583	137,831	1,649,516

## 14. Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	14,900	15,220
Prepayments and accrued income	64,332	22,336
<b>Total</b>	<b>79,232</b>	<b>37,556</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 15. Creditors: amounts falling due within one year

	2024 £	2023 £
Mortgage (see note 17)	33,000	33,000
Trade creditors	764,374	31,229
Social security and other taxes	11,928	9,886
Accruals and deferred income	485,992	349,615
<b>Total</b>	<b>1,295,294</b>	<b>423,730</b>

Accruals and deferred income includes an accrual for building works carried out before the year end, and invoiced after the year end.

## 16. Creditors: Amounts falling due after more than one year

	2024 £	2023 £
Mortgage (see note 17)	281,515	313,957
Accruals and deferred income	92,267	-
<b>Total</b>	<b>373,782</b>	<b>313,957</b>

The mortgage is repaid at a quarterly amount of £4,108 and attracts interest at 2.7% per annum over the official Bank of England Base Rate.

## 17. Loans An analysis of the maturity of loans is given below:

	2024 £	2023 £
<b>Amounts falling due within one year on demand:</b>		
Mortgage	33,000	33,000
<b>Amounts falling between one and two years:</b>		
Mortgage - 1-2 years	33,000	33,000
<b>Amounts falling due between two and five years:</b>		
Mortgage - 2-5 years	99,000	99,000
<b>Amounts falling due in more than five years:</b>		
Repayable by instalments: Mortgage due over 5 years	149,515	181,957

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 18. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	10,175	3,554
Between one and five years	18,040	1,946
<b>Total</b>	<b>28,215</b>	<b>5,500</b>

## 19. Secured debts

The following secured debts are included within creditors:

	2024 £	2023 £
<b>Mortgage</b>	<b>314,515</b>	<b>346,957</b>

The mortgage is secured by a fixed charge over the property of the Charity.

## 20. Movement in funds

	At 1/9/23 £	Net movement in funds £	Transfers between funds £	At 31/8/24 £
<b>Unrestricted funds</b>				
General fund	861,875	(237,452)	239,800	864,223
<b>Restricted funds</b>				
Family Days Out	136	1,358	-	1,494
The Outdoor Sensory Garden	8,103	-	-	8,103
Contribution Towards Childrens' Technology	-	2	-	2
Hardship Fund	5,710	(1,500)	-	4,210
Communication equipment	-	80	-	80
New school building	239,800	4,975,299	(239,800)	4,975,299
Cookery	-	1,000	-	1,000
	253,749	4,976,239	(239,800)	4,990,188
<b>Total funds</b>	<b>1,115,624</b>	<b>4,738,787</b>	<b>-</b>	<b>5,854,411</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 20. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	684,091	(921,543)	(237,452)
<b>Restricted funds</b>			
Family Days Out	2,229	(871)	1,358
CE Salary support	5,500	(5,500)	-
Contribution Towards Childrens' Technology	3,739	(3,737)	2
Communication sessions	20,000	(20,000)	-
Hardship Fund	-	(1,500)	(1,500)
Communication equipment	80	-	80
New school building	4,983,191	(7,892)	4,975,299
Cookery	1,000	-	1,000
	5,015,739	(39,500)	4,976,239
<b>Total funds</b>	<b>5,699,830</b>	<b>(961,043)</b>	<b>4,738,787</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 20. Movement in funds - continued

Comparatives for movement in funds	At 1/9/22 £	Net movement in funds £	Transfers between funds £	At 31/8/23 £
<b>Unrestricted funds</b>				
General fund	<b>1,157,352</b>	<b>(64,700)</b>	<b>(230,777)</b>	<b>861,875</b>
<b>Restricted funds</b>				
Family Days Out	<b>1,600</b>	<b>(1,464)</b>	-	<b>136</b>
The Outdoor Sensory Garden	<b>4,395</b>	<b>5,000</b>	<b>(1,292)</b>	<b>8,103</b>
Marketing Project	<b>10,000</b>	<b>(10,000)</b>	-	-
Hardship Fund	<b>10,000</b>	<b>(4,290)</b>	-	<b>5,710</b>
Communication equipment	<b>3,000</b>	<b>4,731</b>	<b>(7,731)</b>	-
New school building	-	-	<b>239,800</b>	<b>239,800</b>
	<b>28,995</b>	<b>(6,023)</b>	<b>230,777</b>	<b>253,749</b>
<b>Total funds</b>	<b>1,186,347</b>	<b>(70,723)</b>	-	<b>1,115,624</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 20. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	640,046	(704,746)	(64,700)
<b>Restricted funds</b>			
Family Days Out	10,000	(11,464)	(1,464)
Support for Families in Merseyside and Cheshire	12,433	(12,433)	-
CE Salary support	13,000	(13,000)	-
The Outdoor Sensory Garden	5,000	-	5,000
Contribution Towards Childrens' Technology	300	(300)	-
Marketing Project	-	(10,000)	(10,000)
Communication sessions	6,731	(6,731)	-
Hardship Fund	-	(4,290)	(4,290)
Communication equipment	4,731	-	4,731
	<b>52,195</b>	<b>(58,218)</b>	<b>(6,023)</b>
<b>Total funds</b>	<b>692,241</b>	<b>(762,964)</b>	<b>(70,723)</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2024

## 21. Related party disclosures

Donations totalling £1,100 (2023: £5,025) were made by Trustees to the Charity during the year. No conditions were attached to these donations.

A donation of £5,000,000 (2023: £nil) was made to the Charity by an organisation with common Trustees. The donation was specifically for the development of the new school building, and has been included in restricted income.

Donations totalling £600 (2023: £5,500) were made by family members of the board of Trustees. No conditions were attached to these donations.

Payments totalling £11,231 were made to Good Reason Marketing Ltd, a company in which one of the Trustees is a director.

## 22. Restricted fund - New school building and hydro pool

This is a new fund set up last year and is for building the new school and hydro pool. The amount in this fund as at 31 August 2024 was £4,975,299 (2023: £239,800), being the building costs to date.

### Restricted Fund - Family Days Out

This fund is for providing family days at the centre. The amount held in this fund as at 31 August 2024 was £1,494 (2023: £136).

### Restricted Fund - The Outdoor Sensory Garden

This fund is to provide support towards the cost of creating the Outdoor sensory garden. The amount held in this fund as at 31 August 2024 was £8,103 (2023: £8,103).

### Restricted Fund - Contribution to Childrens' Technology

This is a new fund set up in the year to provide support towards the cost of various technology that the children require. The amount held in this fund as at 31 August 2024 was £2 (2023:£nil).

### Restricted Fund - Hardship Fund

This fund was set up in 2022 and is for providing financial support to families in need. The amount held in this fund as at 31 August 2024 was £4,210 (2023: £5,710).

### Restricted Fund - Communication equipment

This fund is for providing communication aides for the children. The amount held in this fund as at 31 August 2024 was £80 (2023: £nil).

### Restricted Fund - Cookery

This is a new fund set up in the year to provide cookery classes to the children. The amount in this fund as at 31 August 2024 was £1,000 (2023:£nil).

**Rainbow Hub NW Ltd**

England & Wales - Charity number 1127498

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# Accounts

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# Report of the Trustees and Financial Statements

for the Year Ended 31 August 2023  
for Rainbow Hub NW Limited

McMillan & Co LLP Chartered Accountants and Statutory Auditor  
28 Eaton Avenue, Matrix Office Park, Buckshaw Village, Chorley, Lancashire, PR7 7NA



**RAINBOW  
HUB**  
Every day is a life changing day



Rainbow Hub NW Limited

# Contents of the Financial Statements

for the year ended 31 August 2023

Report from the Chairperson	3
Report of the Trustees	4-20
Report of the Independent Auditors	21-24
Statement of Financial Activities	25
Balance Sheet	26
Cash Flow Statement	27
Notes to the Cash Flow Statement	28
Notes to the Financial Statements	29-41

Rainbow Hub NW Limited

# Report from the Chairperson

for the year ended 31 August 2023

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It is with great delight that we present our annual report and accounts, highlighting the incredible work of Rainbow Hub and the tremendous support that makes it all possible.

We have helped improve the lives of 146 children and families this year. There have been many highlights along the way as children developed new skills, some that were never thought possible. We have seen friendships form, challenges overcome and such strength and resilience from the children and families we support. We have heard laughter every day and enjoyed the feeling of hope.

For many families, we are their only support and with NHS services on the decline, it is more important than ever that we give children with physical challenges the opportunity to achieve their potential.

Of course, none of this is possible without the support and generosity of others. We are so grateful to everyone that has donated, however big or small, because every penny counts. Thank you to our grant funders, our lottery players, our regular givers, our runners, ramblers, skydivers, abseilers and our tree collectors and to everyone that has gone above and beyond to raise money for Rainbow Hub throughout the year.

We would also like to thank our volunteers who work tirelessly in their roles in maintenance, reception and in the classroom to save the charity over £60,000 each year.

As this year draws to a close, we are already thinking about the next. As the cost of living crisis continues, the number of organisations helping those in need is on the rise. This means an uncertain future for charities like ours which is why Trustees have made the strategic decision to invest in the development of sustainable income.

This will help to secure the future of Rainbow Hub for the families that rely on us so heavily.

However, we will always need help from others, and we are so grateful to everyone that has supported Rainbow Hub this year. Together, we are making a difference, and we are looking forward to seeing what more we can achieve next year.

Best wishes,

W Ainscough (Chairman)



Rainbow Hub NW Limited

# Report of the Trustees

for the year ended 31 August 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Rainbow Hub NW Limited is a Charitable Company Limited by Guarantee employing 25 staff (a mixture of full and part time staff) and supporting over 146 families.

The charitable company passed a special resolution on 21 August 2019 changing its name from The Legacy Rainbow House to Rainbow Hub NW Ltd. The Charity works to the shortened name of Rainbow Hub.

Rainbow Hub was established in direct response to the needs of parents of disabled children. The service has grown in both scope and scale offering an increasing range of services to increased numbers of children and young people.



# Objectives and Activities

Our purpose and aims



## Our Vision

A world in which children with disabilities are given every opportunity to achieve great things.



## Our purpose

To support the whole family and enable children with neuro-disabilities to be as active, independent, and happy as possible and to reach their full potential.



## How we achieve this

Rainbow Hub is a bright and vibrant place filled with hope, positivity, and laughter. We go to extraordinary lengths to help families on the challenging journey of raising a child with a disability. All too often, focus remains on what a child can't do and the milestones they are not reaching. At Rainbow Hub we focus on ability, giving children the opportunities they deserve to help them reach their true potential.

We offer a range of services and support in a purpose-built, supportive, and welcoming environment.

## Conductive Education

Our Conductive Education sessions teach children and young people with movement disorders to develop greater bodily control. Not only improving motor skills and function, Conductive Education also looks at development as a whole, including social, emotional and intellectual aspects. The focus is on active learning, where everyday tasks are broken down into small, achievable steps and the skills they learn help them to be more independent. Children attend each week for their Conductive Education group session. Groups are structured accordingly to age and abilities to ensure that all children are working to similar goals.

## Specialist Nursery

Many children with special educational needs and disabilities are denied the opportunity to access nursery provision. Rainbow Hub Nursery is an early childhood special education service which aims to give children aged 2 to 5 years the opportunity to develop, be happy and make friends with other children who have similar challenges. Children have access to a variety of therapeutic services. With highly trained, empathetic staff experienced in supporting children with physical and learning difficulties, working in high ratios we offer a more flexible approach to learning which is tailored to each child's specific needs.



# Objectives and Activities

Our purpose and aims



## Family Support

Caring for a disabled child has a profound effect on the whole family and a very important part of our work is supporting the child and their family. We have a dedicated Parent Support Worker who can offer our families both emotional and practical support which could be anything from lending an ear or filling out benefit forms, to finding help with Education and Health Care Plans or going along to medical appointments and school meetings. We also hold around family days throughout the year, from exciting trips to the zoo and Winter Wonderlands, to fun family get-togethers at Rainbow Hub itself these events enable families to come together and have fun.



## Communication Support

Designed to enhance any NHS Speech and Language Development Plan or offer support where no such plan is in place, we work with parents and carers to identify and develop a child's communication. A child may communicate in several ways including spoken language, signing, body language, PECS, intensive interaction, and alternative and augmented communication.

Sessions are delivered in small groups or one to one, either in person or online where we also work on comprehension, attention, concentration and listening skills.

## Holiday Clubs

For four weeks of the school holidays Rainbow Hub is a provider of Short Breaks, commissioned by Lancashire County Council. Children are with us from 10 am until 4 pm and during that time they have a lot of fun whilst their parents enjoy much needed respite.

## OUR BRAND NEW Rainbow Hub School

Opening in September 2024 we will provide an enriching, caring and safe family environment for our pupils to flourish and achieve their potential. Pupils will be challenged to use their mind and body with increasing efficiency to enable effective learning in every developmental area. We aim to provide a platform for life beyond Rainbow Hub School, developing independence, resilience, and skills for life.



## Public benefit statement

Rainbow Hub works for the public benefit through its work delivering a range of education, enablement and support services to disabled children and young people and their families. The Trustees have complied with their duty to note and pay due regard to public benefit guidance published by The Charity Commission. The Trustees are committed to ensuring the Charity remains responsive to, and respectful of, the diverse needs of those with disabilities and their families and the local community, enabling families to pursue ordinary lives and to see their disabled family member achieve their full potential.

# Strategic Report

Achievement and performance | Charitable activities

## Our Performance

We have provided life changing services to

**146**

children and families



## In Conductive Education

**3,729**

hours of  
Conductive  
Education delivered



**361**

group  
sessions

**211**

parent and  
child sessions

**34**

one to one  
sessions

**83**

advanced  
mobility group  
sessions

**15**

'working together'  
home programme  
sessions



## In Communication Support

**452**

hours of  
communication  
support delivered



**293**

group  
sessions

**147**

one to one  
sessions

# Strategic Report

Achievement and performance | Charitable activities

## In Family Support

We've hosted

**16**

family days



**21**

families have  
been given one  
to one support



**35**

stay and play  
sessions hosted



**3**

parent  
workshops  
delivered



## In Rainbow Hub Nursery

**14,720**

hours of specialist Early Years  
Education to 29 children who would  
otherwise not be able to access nursery



## In Holiday Fun Clubs

**9**

full days of holiday club  
provision enjoyed by  
36 children



# Strategic Report

Achievement and performance | Charitable activities

## The difference we have made

8

children have taken their first step



43

children have learned to walk using aids



12

children have learned to stand independently



13

children have learned to stand with support



27

children are sitting independently



All

our children have improved their confidence and willingness to move and try new things



10

children are now moving around the floor without help



8

children can now grasp and release



# Strategic Report

Achievement and performance | Charitable activities

## The difference we have made

15

children are now vocalising, and have started to use speech within the sessions



2

children are responding well to Intensive Interaction sessions

10

children have begun to make choices using TD Snap

We have supported

4

families with their successful benefit claims

10

families have received grants for equipment and holidays

9

families supported through Rainbow Hub Hardship Fund



6

families have enjoyed a VIP experience at shows and sporting events thanks to The Barrie Wells Trust



# Strategic Report

Achievement and performance | Charitable activities

## What our families say



### Ronnie, age 5

*"Ronnie has progressed so much this year, his communication has come on leaps and bounds and he is also able to take steps in his walker and stand up straight with the help of an adult. Rainbow Hub gives us so much support".*

### Effe, age 5

*"Effe took her first independent steps this week, she's five years old. She wouldn't be achieving this huge life moment right now if it wasn't for Rainbow Hub".*



### Arlo, age 7

*"Rainbow Hub allows Arlo to challenge himself, which he really enjoys. His confidence in sessions has grown so much. Rainbow Hub gives Arlo a community of people who understand what life is like with a disability."*

### Rosie, age 3

*"Rosie can now walk independently with a rotary walker, which is a huge achievement as we never thought she would walk at all, but it is all thanks to the amazing work at the Rainbow Hub."*



### Phoebe, age 4

*"Phoebe is sitting unaided for longer periods of time and her posture is much better. She initiates taking steps with her walker. Her self-confidence has increased greatly. She is also using her right hand more".*



# Strategic Report

Achievement and performance | Charitable activities

## What our families say

### Edie, age 2

*Edie has improved on her motor skills, communication, social interaction, and body control. More importantly, she has so much fun, interacting with her peers and the amazing staff who run her sessions! They are more like family, and we are so grateful to be a part of it."*



### Freddie, age 6

*"The conductive education sessions have really given Freddie so many opportunities to develop physically-taking independent steps, beginning to balance on the wobble board and supporting communication with others. In Freddie's words when we arrive at Rainbow and he sees his friends and staff... "home"!"*

### Lenny, age 4

*"Lenny has always been quite resistant to the idea of walking - he spent more time with his feet by his ears than on the floor! I knew he needed the right support, encouragement, and consistency in order to get him there. Rainbow Hub really has changed our lives."*



### Joshua, age 3

*"Joshua has been attending Rainbow Hub for 2 years. In November 2022 he started walking independently. Through Rainbow Hub, I have met parents of children with the same diagnosis as Joshua which has helped me feel less alone."*

# Strategic Report

Achievement and performance | Charitable activities

## Our Strategic Aims 2022-2023

As the cost of living rises, so does the number of compelling causes set up to help those in need. Over the years it has become increasingly difficult to raise funds through donations alone and it is more important than ever that we look to become more sustainable.

We have a clear focus on the sustainability of Rainbow Hub and have developed a strategy that will enable us to generate valuable income through charitable activities.

The initial stages were to develop Rainbow Hub Nursery and holiday fun clubs. Not only do these provide much needed services to families of children with disabilities, but they also provide income through government funded childcare and the Break Time scheme commissioned by Lancashire County Council.

These two services alone have seen our income through charitable activities rise by 100% in the last year.

 <p><b>What we said we'd do</b></p>	 <p><b>What we've done</b></p>
<p><b>Operational</b> We aim to reach more families and support more children within each of our services.</p>	<p>We have been consulting with health and educational professionals and attending networking events to raise the profile of Rainbow Hub and reach more families.</p>
<p>We aim to develop a third nursery room to meet demand.</p>	<p>We have helped 146 children and families this year, which is the most we have helped since our records began.</p>
<p>We aim to develop a specialist school that can meet the needs of children with physical disabilities and difficulties with movement.</p>	<p>For a number of reasons, including maternity leave and limited space on site, we have been unable to open our third nursery room.</p>
<p><b>Fundraising</b> We aim to develop additional sustainable income streams.</p>	<p>Income generated through charitable activities increased by 100%.</p>
<p>We will increase the number of lottery players and those making monthly donations.</p>	<p>Income received by way of donations increased by 8%.</p>
<p>We will build on established events to generate additional income. We will be innovative in generating additional income.</p>	<p>Income received from grant funders increased by 74%.</p>

# Strategic Report

Achievement and performance | Charitable activities

## Our Strategic Aims continued

 <p><b>What we said we'd do</b></p>	 <p><b>What we've done</b></p>
<p><b>Digital</b> We will find new, more effective ways of communicating with our families.</p>	<p>We are developing a new website which is set to launch in March 2024.</p>
<p>We will improve our website functionalities and performance.</p>	<p>We are working with a digital marketing agency to develop our digital marketing strategy.</p>
<p>We will generate more income and raise the profile of the charity through better use of social media platforms.</p> <p>We will advertise through Google using Google Ads grant funding.</p>	<p>We have increased the number of followers on several social media channels including Facebook and Instagram.</p>
<p><b>Partnership</b> We will develop partnerships with other local charities and organisations like ours.</p>	<p>We are working in partnership with Derian House Children's Hospice.</p>
<p>We will increase referrals from health and social care professionals.</p>	<p>We have developed good working relationships with decision makers across several Local Authorities.</p>
<p>We will develop our relationship with Local Authorities.</p> <p>We will work more closely with our families to ensure we continue to meet the needs of the community we serve.</p>	<p>We are communicating with nursery parents via an app which we are looking to roll out across the organisation.</p>

# Strategic Report

Achievement and performance | Charitable activities

## The Future

### We will develop Rainbow Hub School

We are embarking on an exciting chapter and a significant step forward for Rainbow Hub. We have invested over £300,000 in developing Rainbow Hub School following a pledge of £5m from Wain Foundation which will be paid in instalments throughout 23/24.

The donation will enable us to build a school designed to meet the needs of children with physical disabilities. When finished, the school will offer 28 places to children with Cerebral Palsy and other neurological conditions and acquired brain injury. Children will benefit from an integrated healthcare and education approach and, as an extension to our existing offer, they will benefit from Conductive Education throughout the school day.

Rainbow Hub School will be registered in Autumn 2023 and will initially operate from one classroom within our existing nursery building. Building works are expected to finish in July 2024.

### We will secure funding for the Rainbow Hub Hydrotherapy Centre

We have obtained planning permission to develop a hydrotherapy centre on site. This will enhance the offer for children attending Rainbow Hub School and Nursery but will also provide the opportunity for children and adults with disabilities to enjoy the freedom of warm water. The centre has been designed with multiple changing spaces, full ceiling track hoisting throughout as well as a 'Changing Places' facility.

We will launch our 'Making Waves Appeal' to secure funding of £1m.



# Strategic Report

Financial review | Financial position

Given the cost of living crisis we had fully expected a decline in donations, and we were delighted this was not the case. We remain extremely grateful to all our supporters because without them our work would not be possible.

We ended the year on a deficit of £70,723 (2022: £89,722). The cash balances as at 31 August 2023 were £166,239 (2022: £430,892) and the closing net assets were £1,115,624 (2022: £1,186,347).

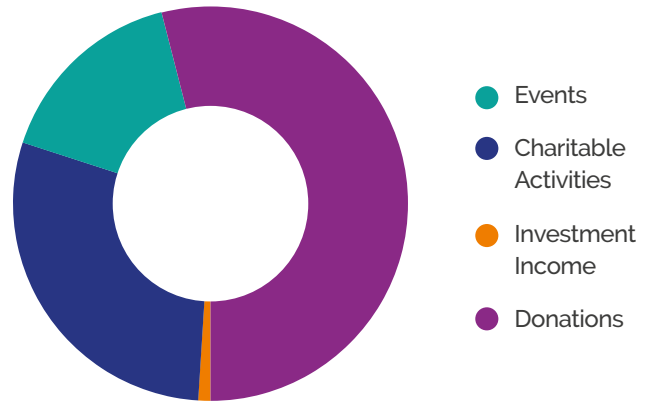
The deficit this year was because of the significant investment into the feasibility of developing Rainbow Hub School. We funded architects, design consultants and planners to ascertain a full budget having secured a pledge of £5m to move forward with the development.

## Reserves policy

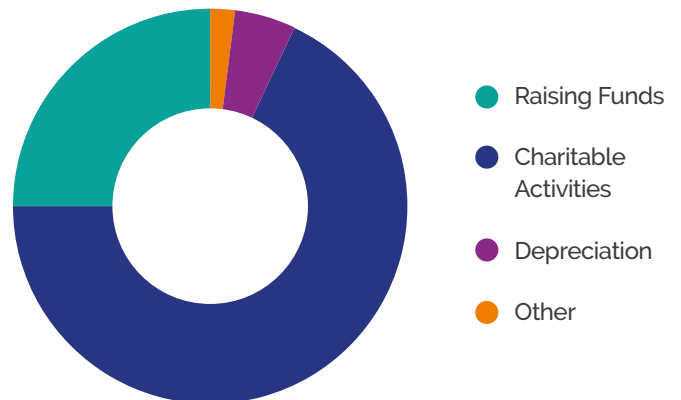
It is the policy of the Charity to maintain unrestricted funds, adjusted for the property value less the associated borrowings, at a minimum level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration, and support costs and to deliver services whilst applications for emergency funds are made.

The Trustees review this policy on an annual basis.

## How we raised the money



## How we spent the money



# Strategic Report

## Principal risks and uncertainties

Effective risk management is also key to successfully delivering our strategy and developing Rainbow Hub for a sustainable future.

The Trustees of Rainbow Hub ensure there is an up to date Risk Register and Risk Management Framework covering principle risks and uncertainties facing the Charity and focuses on key areas of finance; funding; management; governance; compliance; services; health and safety and safeguarding.

Identification of risk is delegated to the Chief Executive and senior leadership team who report risk management to Trustees for review and approval.

Principle risks and mitigating factors this year were:

### Financial Security

Given the challenging economic climate, we anticipated a reduction in fundraising income but were pleased to see an unexpected increase in donations. However, we remain focussed on meeting the needs of the children and families we support in a sustainable way.

We shifted our focus onto the more challenging income streams and ensured that nursery places were filled to generate income from the Local Authority. When considering risk, we were satisfied that we had sufficient levels of free reserves to fund any shortfall.

### Ability to deliver our strategy

This year our focus was getting services back to pre-pandemic levels and ensuring that we could support as many children and families as possible. The development of Rainbow Hub School requires significant investment of both time and money. Whilst we anticipate the school to generate a surplus that can be re-invested into charitable activities, this needs to be managed carefully to avoid charity reserves being drained.

### Finding the right team

Conductive Education originated in Hungary and many of the qualified therapists are Hungarian. Brexit and Covid-19 have resulted in difficulties in recruiting specialist staff. To mitigate this, we have made the decision to invest in existing staff, supporting them in their career progression and providing in-house training. An additional staff member has qualified as a Conductor this year, and another is due to qualify next year. We have also gained two Level 4 Assistants who can support and lead sessions, enabling growth.



# Structure, Governance and Management

## Governing document

The Charity is controlled by its Governing Document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is governed by its Memorandum and Articles of Association with the activities of the organisation being entrusted to a Board comprising of at least three Trustees. The Trustees are drawn from different backgrounds both in business and as parents of children with disabilities, bringing a broad range of skills, experience and knowledge to Board deliberations.

New Trustees are appointed by resolution of the Trustees, in accordance with the provisions of the Articles of Association. All new Trustees appointed in the year are familiarised with their statutory responsibilities, their role as Board members, the governance framework within Rainbow Hub, the work of the Charity and the risk environment. Ongoing training is arranged as and when identified.

## Organisational structure

The Board of Trustees meets quarterly to set the direction and oversee the management and delivery of services. They delegate day to day management to the Chief Executive. Staff are periodically invited to attend Board meetings to present on their areas of work thus enhancing relationships between staff and Trustees and for Trustees to learn more about our services from those delivering them.

Trustees meet quarterly and review Key Performance Indicators. They sign off an annual financial budget and review progress against it through detailed management accounts.

A Management Board meets monthly and has delegated responsibility with clear terms of reference. Comprising of the Chair of Board of Trustees, the Chief Executive, the Office Manager and at least one other Trustee the Management Board supports the Chief Executive with day to day management. Meetings are also attended by our Senior Management Team, namely our Lead Conductor, Nursery Manager and Head of Fundraising.

## Decision making

The Chief Executive works closely with the Senior Management Team who meet on a weekly basis. These meetings help inform the strategic direction and ensure effective management of the organisation. Close monitoring of services and finances and enable the Chief Executive to raise any relevant issues with the Board at the earliest opportunity.

There are clear lines of authority throughout the organisation with the Senior Management Team being accountable for staff in their department.



# Reference and Administrative Details

## Registered Company number

06725399 (England and Wales)

## Registered Charity number

1127498

## Registered office

Rainbow Hub  
Salt Pit Lane  
Mawdesley  
Ormskirk  
Lancashire  
L40 2QX

## Trustees

W Ainscough (Chairperson)  
KM Abbott (Treasurer)  
PJ Holmes  
LA Farrant (resigned 20/12/2022)  
A Farrell (resigned 19/6/2023)  
J Smith  
ME Carter  
RE Fairclough  
MJ Price (appointed 20/9/2022)  
H Wellerd (resigned 20/9/2022)

## Key Management

L Fahey (Chief Executive)  
K Gee (Office Manager)  
J Ashcroft (Lead Conductor)  
K Nelson (Head of Fundraising)  
K Plumb (Nursery Manager)  
M Berry (Headteacher)

## Auditors

McMillan & Co LLP  
Chartered Accountants and  
Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley  
Lancashire  
PR7 7NA

## Bankers

Barclays Bank plc  
38 Fishergate  
Preston  
PR1 2AD  
  
National Westminster Bank plc  
46 Market Street  
Chorley  
Lancashire  
PR7 2RZ



# Statement of Trustees' Responsibilities



The trustees (who are also the directors of Rainbow Hub NW Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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.

## Auditors

The auditors, McMillan & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 January 2024 and signed on the board's behalf by:

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KM Abbott - Treasurer and W Ainscough - Chairman

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Opinion

We have audited the financial statements of Rainbow Hub NW Limited (the 'charitable company') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



## Responsibilities of trustees

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

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

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the 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; and
- tested journal entries to identify unusual transactions.



# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

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;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## Use of our report

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

Neil McMillan FCA (Senior Statutory Auditor)  
for and on behalf of McMillan & Co LLP  
Chartered Accountants and Statutory Auditor  
28 Eaton Avenue, Matrix Office Park, Buckshaw Village  
Chorley, Lancashire, PR7 7NA

Date: 29 January 2024

# Statement of Financial Activities

for the year ended 31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Income and endowments from</b>					
Donations	2	308,229	52,195	<b>360,424</b>	280,678
<b>Charitable activities</b>					
Charitable activities	5	194,569	-	<b>194,569</b>	96,914
Events	3	136,567	-	<b>136,567</b>	151,944
Investment income	4	681	-	<b>681</b>	700
<b>Total</b>		<b>640,046</b>	<b>52,195</b>	<b>692,241</b>	<b>530,236</b>
<b>Expenditure on</b>					
Raising funds	6	125,595	-	<b>125,595</b>	157,648
<b>Charitable activities</b>					
Charitable activities	7	534,190	58,218	<b>592,408</b>	415,693
Depreciation		35,635	-	<b>35,635</b>	33,677
Other		9,326	-	<b>9,326</b>	12,940
<b>Total</b>		<b>704,746</b>	<b>58,218</b>	<b>762,964</b>	<b>619,958</b>
<b>Net income/(expenditure)</b>		<b>(64,700)</b>	<b>(6,023)</b>	<b>(70,723)</b>	<b>(89,722)</b>
<b>Transfers between funds</b>	20	<b>(230,777)</b>	<b>230,777</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(295,477)</b>	<b>224,754</b>	<b>(70,723)</b>	<b>(89,722)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,157,352	28,995	<b>1,186,347</b>	1,276,069
<b>Total funds carried forward</b>		<b>861,875</b>	<b>253,749</b>	<b>1,115,624</b>	<b>1,186,347</b>

The notes form part of these financial statements

# Balance Sheet

31 August 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Fixed Assets</b>					
Tangible assets	13	1,128,933	520,583	<b>1,649,516</b>	1,154,246
<b>Current Assets</b>					
Debtors	14	37,556	-	<b>37,556</b>	53,023
Cash at bank and in hand		152,290	13,949	<b>166,239</b>	430,892
		189,846	13,949	<b>203,795</b>	483,915
<b>Creditors</b>					
Amounts falling due within one year	15	(142,947)	(280,783)	<b>(423,730)</b>	(110,821)
<b>Net Current Assets</b>		46,899	(266,834)	<b>(219,935)</b>	373,094
<b>Total Assets less Current Liabilities</b>		1,175,832	253,749	<b>1,429,581</b>	1,527,340
<b>Creditors</b>					
Amounts falling due after more than one year	16	(313,957)	-	<b>(313,957)</b>	(340,993)
<b>Net Assets</b>		861,875	253,749	<b>1,115,624</b>	1,186,347
<b>Funds</b>					
	20				
Unrestricted funds				<b>861,875</b>	1,157,352
Restricted funds				<b>253,749</b>	28,995
<b>Total funds</b>				<b>1,115,624</b>	1,186,347

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 and were signed on its behalf by:

KM Abbott - Trustee

# Cash Flow Statement

for the year ended 31 August 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<b>320,476</b>	(89,562)
Interest paid		<b>(23,869)</b>	(12,204)
<b>Net cash provided by/(used in) operating activities</b>		<b>296,607</b>	(101,766)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<b>(530,905)</b>	(16,902)
Interest received		<b>681</b>	700
<b>Net cash used in investing activities</b>		<b>(530,224)</b>	(16,202)
<b>Cash flows from financing activities</b>			
Mortgage repayments in year		<b>(31,036)</b>	(37,298)
<b>Net cash used in financing activities</b>		<b>(31,036)</b>	(37,298)
Change in cash and cash equivalents in the reporting period		<b>(264,653)</b>	(155,266)
Cash and cash equivalents at the beginning of the reporting period		<b>430,892</b>	586,158
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>166,239</b>	430,892

The notes form part of these financial statements

# Notes to the Cash Flow Statement

for the year ended 31 August 2023

## 1. Reconciliation of net expenditure to net cash flow from operating activities

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	<b>(70,723)</b>	(89,722)
<b>Adjustments for:</b>		
Depreciation charges	<b>35,635</b>	33,677
Interest received	<b>(681)</b>	(700)
Interest paid	<b>23,869</b>	12,204
Decrease/(increase) in debtors	<b>15,467</b>	(36,560)
Increase/(decrease) in creditors	<b>316,909</b>	(8,461)
<b>Net cash provided by/(used in) operations</b>	<b>320,476</b>	(89,562)

## 2. Analysis of changes in net funds/(debt)

	At 1/9/22 £	Cash flow £	At 31/8/23 £
<b>Net cash</b>			
Cash at bank and in hand	430,892	(264,653)	<b>166,239</b>
<b>Total</b>	<b>430,892</b>	<b>(264,653)</b>	<b>166,239</b>
<b>Debt</b>			
Debts falling due within 1 year	(37,000)	4,000	<b>(33,000)</b>
Debts falling due after 1 year	(340,993)	27,036	<b>(313,957)</b>
	<b>(377,993)</b>	<b>31,036</b>	<b>(346,957)</b>
<b>Total</b>	<b>52,899</b>	<b>(233,617)</b>	<b>(180,718)</b>

The notes form part of these financial statements

# Notes to the Financial Statements

for the year ended 31 August 2023

## 1. Accounting Policies

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Rainbow Hub NW Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of the charity is pound sterling (£) and the amounts in the financial statements have been rounded to the nearest £1.

There are no material uncertainties about the charity's ability to continue.

### Going concern

The financial statements have been prepared on the going concern basis on the Trustees' assumption that the Charity will continue to meet its obligations as they fall due. This depends on the Charity's ability to raise sufficient finance to fund its unrestricted operations. Due to the nature of the Charity's income, much of which is received from public donations, it is difficult to forecast a large proportion of the income with any degree of certainty. Current cash flow forecasts, prepared by the Trustees indicate that the Charity has operational funds for the next twelve months from the balance sheet date. The Trustees have taken steps to increase income, and reduce expenditure and are therefore confident that sufficient funds will be raised to enable the Charity to continue as a going concern.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the Statement of Financial Activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities,
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities,
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 1. Accounting Policies - continued

### Company status

The Charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity.

### Allocation and apportionment of costs

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justified and consistent basis.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property -  
2% on cost

Fixtures and fittings -  
33% on cost and 10% on reducing balance

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 2. Donations

	2023 £	2022 £
Donations and gifts	208,978	193,800
Trusts and grants	151,446	86,878
	<b>360,424</b>	<b>280,678</b>
<b>Grants received, included in the above, are as follows:</b>		
Steve Morgan Foundation	27,433	21,314
General	8,282	8,764
UK Heart Foundation	-	3,000
Community Link Foundation	1,731	-
Proven Trust	-	300
The National Lottery Community Fund	-	10,000
The Halsall Foundation	30,000	15,000
The Holroyd Foundation	23,000	18,000
The Postcode Lottery	25,000	-
Red rose charitable trust	-	1,000
The Rank foundation	500	-
D'Oyly Carte Charitable Trust	-	3,000
St James's Place Charitable Foundation	5,000	-
Skelton Charitable Trust	-	1,500
Hemby Charitable Trust	-	2,000
Cadent Foundation	-	3,000
Chorley Building Society	250	-
Rainford Trust	5,000	-
Lloyds Bank Foundation	250	-
Screwfix Foundation	5,000	-
Awards For All	10,000	-
Spar Community Cashback	10,000	-
<b>Total</b>	<b>151,446</b>	<b>86,878</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

3. Events	2023 £	2022 £
Annual Balls	100,093	117,848
Ramble	11,531	15,703
Workoutathon	2,753	2,801
Others	22,190	15,592
<b>Total</b>	<b>136,567</b>	<b>151,944</b>

4. Investment income	2023 £	2022 £
Deposit account interest	681	700

5. Income from charitable activities	2023 £	2022 £
Nursery fees	154,225	50,828
Registration fees	27,696	22,678
Fun clubs	12,648	23,408
<b>Total</b>	<b>194,569</b>	<b>96,914</b>

6. Raising funds	2023 £	2022 £
Staff costs	86,659	98,270
Advertising and promotion	1,350	1,081
Fundraising events	37,586	39,193
Support costs	-	19,104
<b>Total</b>	<b>125,595</b>	<b>157,648</b>

7. Charitable activities costs	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	483,778	108,630	592,408
Depreciation	35,635	-	35,635
<b>Total</b>	<b>519,413</b>	<b>108,630</b>	<b>628,043</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 8. Support costs

	Management £	Other £	Governance costs £	Totals £
Other resources expended	9,326	-	-	9,326
Charitable activities	60,091	30,639	17,900	108,630
<b>Total</b>	<b>69,417</b>	<b>30,639</b>	<b>17,900</b>	<b>117,956</b>

## 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	£1,565	1,250
<b>Depreciation - owned assets</b>	<b>35,635</b>	<b>33,677</b>

## 10. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

## 11. Staff costs

	2023 £	2022 £
Wages and salaries	478,297	391,682
Social security costs	31,785	25,823
Other pension costs	8,233	7,149
<b>Total</b>	<b>518,315</b>	<b>424,654</b>

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

	2023	2022
Generating voluntary income	4	4
Charitable activities	19	10
Support	2	2
<b>Total</b>	<b>25</b>	<b>22</b>

No employees received emoluments in excess of £60,000.

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 12. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations	217,251	63,427	280,678
<b>Charitable activities</b>			
Charitable activities	96,914	-	96,914
Events	151,944	-	151,944
Investment income	700	-	700
<b>Total</b>	<b>466,809</b>	<b>63,427</b>	<b>63,427</b>
<b>Expenditure on</b>			
Raising funds	157,648	-	157,648
<b>Charitable activities</b>			
Charitable activities	281,283	134,410	415,693
Depreciation	33,677	-	33,677
Other	12,940	-	12,940
<b>Total</b>	<b>485,548</b>	<b>134,410</b>	<b>619,958</b>
<b>Net income</b>	<b>(18,739)</b>	<b>(70,983)</b>	<b>(89,722)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	1,176,091	99,978	1,276,069
<b>Total funds carried forward</b>	<b>1,157,352</b>	<b>28,995</b>	<b>1,186,347</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 13. Tangible fixed assets

	Freehold property £	Assets under construction £	Fixtures and fittings £	Totals £
<b>Cost</b>				
At 1 September 2022	1,200,596	-	447,182	1,647,778
Additions	-	520,583	10,322	530,905
<b>At 31 August 2023</b>	<b>1,200,596</b>	<b>520,583</b>	<b>457,504</b>	<b>2,178,683</b>
<b>Depreciation</b>				
At 1 September 2022	193,482	-	300,050	493,532
Charge for year	16,012	-	19,623	35,635
<b>At 31 August 2023</b>	<b>209,494</b>	<b>-</b>	<b>319,673</b>	<b>529,167</b>
<b>Net book value</b>				
<b>At 31 August 2023</b>	<b>991,102</b>	<b>520,583</b>	<b>137,831</b>	<b>1,649,516</b>
At 31 August 2022	1,007,114	-	147,132	1,154,246

## 14. Debtors: amounts falling due within one year

	2023 £	2022 £
Trade debtors	15,220	23,571
Prepayments and accrued income	22,336	29,452
<b>Total</b>	<b>37,556</b>	<b>53,023</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

<b>15. Creditors: amounts falling due within one year</b>	<b>2023 £</b>	<b>2022 £</b>
Mortgage (see note 17)	<b>33,000</b>	37,000
Trade creditors	<b>31,229</b>	19,928
Social security and other taxes	<b>9,886</b>	8,752
Accruals and deferred income	<b>349,615</b>	45,141
<b>Total</b>	<b>423,730</b>	110,821

Accruals and deferred income includes an accrual for building works carried out before the year end, and invoiced after the year end.

<b>16. Creditors: Amounts falling due after more than one year</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Mortgage (see note 17)</b>	<b>313,957</b>	340,993

The mortgage is repaid at a quarterly amount of £4,108 and attracts interest at 2.7% per annum over the official Bank of England Base Rate.

<b>17. Loans</b>	<b>2023 £</b>	<b>2022 £</b>
An analysis of the maturity of loans is given below:		
<b>Amounts falling due within one year on demand:</b>		
Mortgage	<b>33,000</b>	37,000
<b>Amounts falling between one and two years:</b>		
Mortgage - 1-2 years	<b>33,000</b>	37,000
<b>Amounts falling due between two and five years:</b>		
Mortgage - 2-5 years	<b>99,000</b>	111,000
<b>Amounts falling due in more than five years:</b>		
Repayable by instalments: Mortgage due over 5 years	<b>181,957</b>	192,993

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 18. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	3,554	7,039
Between one and five years	1,946	4,795
<b>Total</b>	<b>5,500</b>	<b>11,834</b>

## 19. Secured debts

The following secured debts are included within creditors:

	2023 £	2022 £
<b>Mortgage</b>	<b>346,957</b>	<b>377,993</b>

The mortgage is secured by a fixed charge over the property of the Charity.

## 20. Movement in funds

	At 1/9/22 £	Net movement in funds	Transfers between funds £	At 31/8/23 £
<b>Unrestricted funds</b>				
General fund	1,157,352	(64,700)	(230,777)	861,875
<b>Restricted funds</b>				
Family Days	1,600	(1,464)	-	136
The Outdoor Sensory Garden	4,395	5,000	(1,292)	8,103
Marketing Project	10,000	(10,000)	-	-
Hardship Fund	10,000	(4,290)	-	5,710
Communication equipment	3,000	4,731	(7,731)	-
New school building	-	-	239,800	239,800
	28,995	(6,023)	230,777	253,749
<b>Total funds</b>	<b>1,186,347</b>	<b>(70,723)</b>	<b>-</b>	<b>1,115,624</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 20. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	640,046	(704,746)	(64,700)
<b>Restricted funds</b>			
Family Days	10,000	(11,464)	(1,464)
Support for Families in Merseyside and Cheshire	12,433	(12,433)	-
CE Salary support	13,000	(13,000)	-
The Outdoor Sensory Garden	5,000	-	5,000
Contribution Towards Laptops	300	(300)	-
Marketing Project	-	(10,000)	(10,000)
Communication sessions	6,731	(6,731)	=
Hardship Fund	-	(4,290)	(4,290)
Communication equipment	4,731	-	4,731
	52,195	(58,218)	(6,023)
<b>Total funds</b>	<b>692,241</b>	<b>(762,964)</b>	<b>(70,723)</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 20. Movement in funds - continued

Comparatives for movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	<b>1,176,091</b>	<b>(18,739)</b>	<b>1,157,352</b>
<b>Restricted funds</b>			
Family Days	-	<b>1,600</b>	<b>1,600</b>
Active Movement Room	<b>3,213</b>	<b>(3,213)</b>	-
The Outdoor Sensory Garden	<b>8,000</b>	<b>(3,605)</b>	<b>4,395</b>
Marketing Project	<b>16,320</b>	<b>(6,320)</b>	<b>10,000</b>
Early years provision	<b>68,445</b>	<b>(68,445)</b>	-
Nursery wages	<b>4,000</b>	<b>(4,000)</b>	-
Hardship Fund	-	<b>10,000</b>	<b>10,000</b>
Communication equipment	-	<b>3,000</b>	<b>3,000</b>
	<b>99,978</b>	<b>(70,983)</b>	<b>28,995</b>
<b>Total funds</b>	<b>1,276,069</b>	<b>(89,722)</b>	<b>1,186,347</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 20. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	466,809	(485,548)	(18,739)
<b>Restricted funds</b>			
Family Days	1,600	-	1,600
Support for Families in Merseyside and Cheshire	23,614	(23,614)	-
Active Movement Room	-	(3,213)	(3,213)
CE Salary support	10,000	(10,000)	-
The Outdoor Sensory Garden	3,813	(7,418)	(3,605)
Marketing Project	10,000	(16,320)	(6,320)
Early years provision	-	(68,445)	(68,445)
Nursery wages	1,400	(5,400)	(4,000)
Hardship Fund	10,000	-	10,000
Communication equipment	3,000	-	3,000
	<b>63,427</b>	<b>(134,410)</b>	<b>(70,983)</b>
<b>Total funds</b>	<b>530,236</b>	<b>(619,958)</b>	<b>(619,958)</b>

## 21. Related party disclosures

Donations totalling £5,025 (2022: £36,251) were made by Trustees to the Charity during the year. No conditions were attached to these donations.

Donations totalling £nil (2022: £15,493) were made to the Charity by organisations in which Trustees are directors. No conditions were attached to these donations.

Donations totalling £5,500 (2022: £nil) were made by family members of the board of Trustees. No conditions were attached to these donations.

During the year, a Trustee loaned the Charity £660,000 which was fully repaid within the financial year. The loan was interest free and provided temporary cashflows to enable building work on the new school building to commence.

# Notes to the Financial Statements - continued

for the year ended 31 August 2023

## 22. Restricted funds

Restricted funds are to be applied as follows:

### Restricted Fund - Family Days Out

This is a new fund set up in the year and is for providing family days at the centre. The amount held in this fund as at 31 August 2023 was £136 (2022: £1,600).

### Restricted Fund - Active Movement Room

This fund is to provide capital contribution towards the active movement room. The amount held in this fund as at 31 August 2023 was £nil (2022: £nil).

### Restricted Fund - The Outdoor Sensory Garden

This fund is to provide support towards the cost of creating the Outdoor sensory garden. The amount held in this fund as at 31 August 2023 was £8,103 (2022: £4,395).

### Restricted Fund - Marketing Project

This fund is to provide support towards the marketing costs of the Charity. The amount held in this fund as at 31 August 2023 was £nil (2022: £10,000).

### Restricted Fund - Early Years Provision

This fund is for the provision of a new nursery. Its purpose is to provide an early years service for children with therapeutic needs whose parents require respite or work. The amount held in this fund as at 31 August 2023 was £nil (2022: £nil).

### Restricted Fund - Early Years Staff

This fund is for providing staff for the Early Years Project. The amount held in this fund as at 31 August 2023 was £nil (2022: £nil).

### Restricted Fund - Hardship Fund

This fund was set up last year and is for providing financial support to families in need. The amount held in this fund as at 31 August 2023 was £5,710 (2022: £10,000).

### Restricted Fund - Communication equipment

This fund was set up last year and is for providing communication aides for the children. The amount held in this fund as at 31 August 2023 was £nil (2022: £3,000).

### Restricted Fund - New school building

This is a new fund set up in the year and is for building the new school. The amount in this fund as at 31 August 2023 was £239,800 (2022: £nil), being the building costs to date of £520,583 less creditors of £280,783.

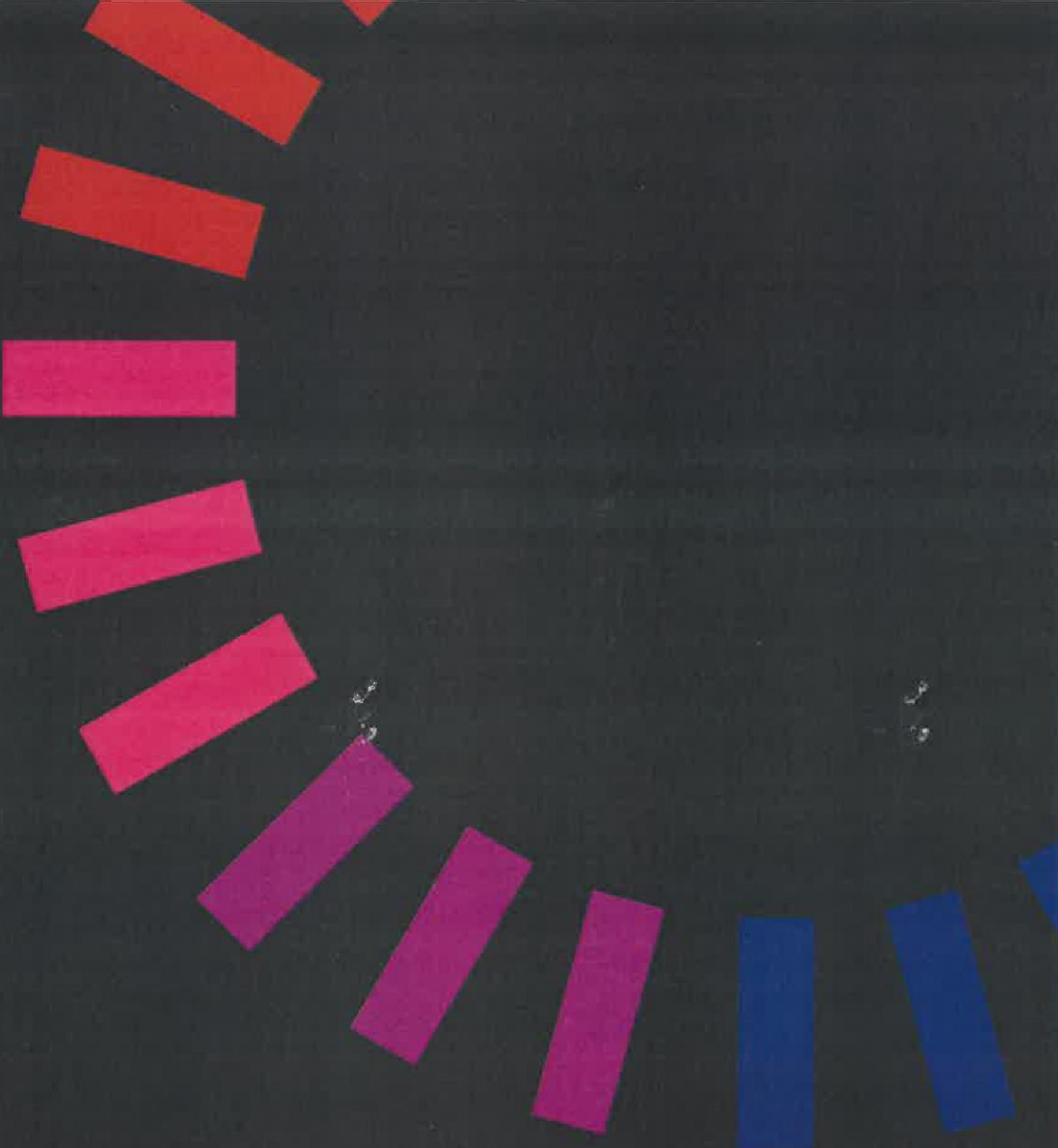
**Rainbow Hub NW Ltd**

England & Wales - Charity number 1127498

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# Accounts

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# Report of the Trustees and Financial Statements

for the Year Ended 31 August 2022  
for Rainbow Hub NW Limited

McMillan & Co LLP Chartered Accountants and Statutory Auditor  
28 Eaton Avenue, Matrix Office Park, Buckshaw Village, Chorley, Lancashire, PR7 7NA



**RAINBOW  
HUB**

Every day is a life changing day



Rainbow Hub NW Limited

# Contents of the Financial Statements

for the year ended 31 August 2022

Report from the Chair of the Board of Trustees	3
Report of the Trustees	4-15
Report of the Independent Auditors	16-19
Statement of Financial Activities	20
Balance Sheet	21
Cash Flow Statement	22
Notes to the Cash Flow Statement	23
Notes to the Financial Statements	24-36

Rainbow Hub NW Limited

# Report from the Chair of the Board of Trustees

for the year ended 31 August 2022

## It is our great pleasure to present the latest Rainbow Hub NW Limited Trustee Report and Annual Accounts.

It has been a year of success as service levels exceeded those of pre Covid-19. We have finally been able to remove face masks and children have enjoyed seeing smiling faces once more. We have seen our specialist nursery reach capacity within the first year of opening and enjoyed delivering holiday fun clubs in partnership with Lancashire County Council.

We said goodbye to several longstanding Trustees, and we thank Michelle McWha, Eddie Jones, Paul Maddison and Karen Macpherson for all their hard work and commitment to the Charity over the years. We have welcomed new Trustees who bring experience in health, education, marketing, business and law as well as two parents whose children have been attending Rainbow Hub for a number of years.

Our new Board of Trustees have redeveloped the strategic direction of the Charity. We are very much looking forward to moving on to our next exciting chapter which includes the development of a specialist school for children with movement difficulties and physical disabilities.

Like many charities, our biggest challenge this year has been raising funds. The current economic climate has had an impact on all our income streams, and we anticipate the decline in donations to continue for some time yet. However, we were still able to host several successful fundraising events and we remain more grateful than ever to all those who support our work. We could not do what we do without the generosity of others, those who attend our events, host events of their own, throw themselves out of a plane or volunteer their time in classrooms or to keep our grounds looking great and to all those people we give our heartfelt thanks.

This report highlights some of our key achievements from the last year but the thing we are most proud of is the children and families of Rainbow Hub. The children all face challenges of their own yet week after week they come to Rainbow Hub and engage in therapy with strength and determination. We never put a ceiling on their learning and every day we see them achieve new skills.

Rainbow Hub is an amazing place, filled with joy, happiness, courage and hope and a place that we are both proud and delighted to be a part of.

Best wishes,



Bill Ainscough (Chairman)



Rainbow Hub NW Limited

# Report of the Trustees

for the year ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Rainbow Hub NW Limited is a Charitable Company Limited by Guarantee employing 22 staff (a mixture of full and part time staff) and supporting over 135 families.

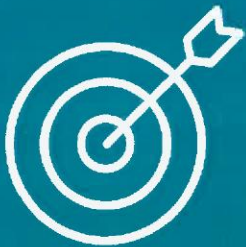
Rainbow Hub NW Limited works to the shortened name of Rainbow Hub.

Rainbow Hub was established in direct response to the needs of parents of disabled children. The service has grown in both scope and scale offering an increasing range of services to increased numbers of children and young people.



# Objectives and Activities

Our purpose and aims



## Our purpose

Rainbow Hub improves the lives of children and young people with neuro disabilities and their families.



## Conductive Education

Our Conductive Education sessions teach children and young people with movement disorders to develop greater bodily control. Not only improving motor skills and function. Conductive Education also looks at development as a whole, including social, emotional and intellectual aspects. The focus is on active learning, where everyday tasks are broken down into small, achievable steps and the skills they learn help them to be more independent. Children attend each week for their Conductive Education group session. Groups are structured accordingly to age and abilities to ensure that all children are working to similar goals.



## Our Vision

To enable as many disabled children and young people as possible to fulfil their potential and to reduce the stress and isolation in families.



## Holiday Clubs

For four weeks of the school holidays Rainbow Hub is a provider of Short Breaks, commissioned by Lancashire County Council. Children are with us from 10 am until 4 pm and during that time they have a lot of fun whilst their parents enjoy much needed respite.



## How we achieve this

Rainbow Hub offers a range of services and support in a purpose-built, supportive and welcoming environment.

# Objectives and Activities

Our purpose and aims



## Specialist Nursery

Many children with special educational needs and disabilities are denied the opportunity to access nursery provision. Rainbow Hub Nursery is an early childhood special education service which aims to give children aged 2 to 5 years the opportunity to develop, be happy and make friends with other children who have similar challenges. Children have access to a variety of therapeutic services. With highly trained, empathetic staff experienced in supporting children with physical and learning difficulties, working in high ratios we offer a more flexible approach to learning which is tailored to each child's specific needs.



## Communication Support

This service is relatively new to Rainbow Hub and has been developed as a result of the passion of our staff and the demand for communication support during lockdown. Children and parents are encouraged to work together to develop their communication. Support is also available within the Conductive Education and nursery sessions.

## Family Support

Caring for a disabled child has a profound effect on the whole family and a very important part of our work is supporting the child and their family. We have a dedicated Parent Support Worker who can offer our families both emotional and practical support which could be anything from lending an ear or filling out benefit forms, to finding help with Education and Health Care Plans or going along to medical appointments and school meetings. We also hold around family days throughout the year, from exciting trips to the zoo and Winter Wonderlands, to fun family get-togethers at Rainbow Hub itself these events enable families to come together and have fun.



## Public benefit statement

Rainbow Hub works for the public benefit through its work delivering a range of education, enablement and support services to disabled children and young people and their families. The Trustees have complied with their duty to note and pay due regard to public benefit guidance published by The Charity Commission. The Trustees are committed to ensuring the Charity remains responsive to, and respectful of, the diverse needs of those with disabilities and their families and the local community, enabling families to pursue ordinary lives and to see their disabled family member achieve their full potential.

# Strategic Report

Achievement and performance | Charitable activities

## Our Performance

We have helped  
**135**  
individual children  
this year

**33**  
children have improved their communication thanks to our Communication Support



**3699**  
hours of  
Conductive Education

**327**  
hours of  
Communication Support

**6105**  
hours of  
specialist early years education  
in our nursery

**10**  
children have enjoyed our Stay and Play sessions independently

**22**  
children have accessed our nursery and the gained early years education they would otherwise be denied



Over  
**100**  
hours of one to one family support

We've hosted  
**15**  
family days where families have been able to relax and have fun



**1026**  
hours of holiday fun clubs

**40**  
children have accessed fun clubs

# Strategic Report

Achievement and performance | Charitable activities

## The Difference We Have Made

83

children have learned new skills in Conductive Education



6

children have learned to walk independently

5

children have learned to walk with a mobility aid

4

children have learned to sit independently

4

children have learned to get dressed by themselves

10

children are now able to negotiate obstacle courses that involve a lot of balance and co-ordination

5

children have learned to stand on their own two feet independently



3

children have gone from being unable to weight bear to walking



5

We have helped families to successfully complete their benefit claim forms and be awarded Disability Living Allowance

# Strategic Report

Achievement and performance | Charitable activities

## Our Strategic Aims

Last year we set out several strategic aims and have made great progress since then.



### What we said we'd do

Developing a new three-year business plan.

Open a nursery specialising in the care and support of children with special educational needs and disabilities.

Increasing our marketing communications to ensure we reach more families.

Developing links with the NHS, local authorities and other organisations.

Developing our outdoor space into a fun and exciting place for everyone to enjoy.



### What we've done

Trustees have developed an ambitious three-year plan that will see growth in several areas across the Charity.

The nursery opened in October 2021 and now has 22 children registered.

We developed a dedicated marketing team chaired by Trustee, Jim Smith. We have attended several health and social care networking events. We have created a new corporate 'look' that better reflects the caring and professional organisation we are.

We have made links with several Local Authorities including Lancashire, Sefton and Wigan. We now have several links with NHS departments. More recently we have partnered with Derian House Children's Hospice which has allowed for a mutual sharing of facilities.

The development of the outdoor space has become part of the business plan and will be created as part of the school project.

# Strategic Report

Achievement and performance | Charitable activities

## Our Strategic Aims

As we move into the next exciting chapter, we have developed a set of strategic aims to facilitate growth and secure sustainable income for Rainbow Hub:



### Operational

We aim to reach more families and support more children within each of our services

We aim to develop a third nursery room to meet demand

We aim to develop a specialist school that can meet the needs of children with physical disabilities and difficulties with movement



### Fundraising

We aim to develop additional sustainable income streams

We will increase the number of lottery players and those making monthly donations

We will build on established events to generate additional income

We will be innovative in generating additional income



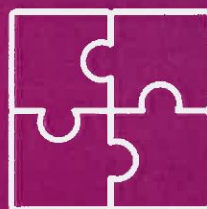
### Digital

We will find new, more effective ways of communicating with our families

We will improve our website functionalities and performance

We will generate more income and raise the profile of the charity through better use of social media platforms

We will advertise through Google using Google Ads grant funding



### Partnership

We will develop partnerships with other local charities and organisations like ours

We will increase referrals from health and social care professionals

We will develop our relationship with Local Authorities

We will work more closely with our families to ensure we continue to meet the needs of the community we serve

# Strategic Report

## Financial review | Financial position

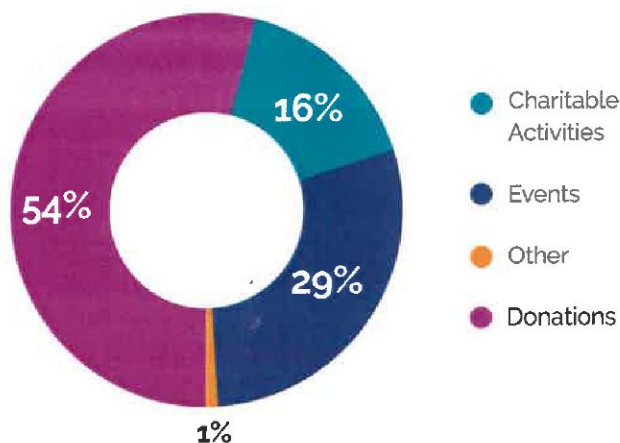
The year has been a huge success in terms of service delivery, but we found it to be a challenging year in terms of raising funds. As the world deals with the aftermath of the Covid pandemic and enters into a cost of living crisis, many charities, including Rainbow Hub, are seeing a decline in donations.

With that being said, we are still amazed by the support we have received. Despite everything, many people have given generously to help our children and families. We are especially grateful to our major donors and grant funders and to all those that took part in our events this year.

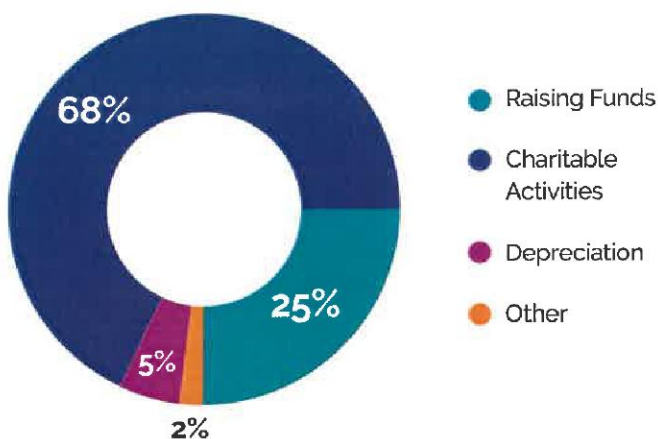
Although we ended the year on a deficit of £89,722 (2021: surplus £247,226), £68,445 of that was expenditure associated with the costs of setting up Rainbow Hub Nursery from a restricted donation made during the previous financial year.

The cash balances as at 31 August 2022 were £430,892 (2021: £586,158) and the closing net assets were £1,186,347 (2021: £1,276,069).

### How we raised the money



### How we spent the money



# Strategic Report

Financial review | Financial position

It is the policy of the Charity to maintain unrestricted funds, adjusted for the property value less the associated borrowings, at a minimum level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration, and support costs and to deliver services whilst applications for emergency funds are made.

The Trustees review this policy on an annual basis.

Last year, we were fortunate enough to benefit from the vast amount of Covid-19 emergency funding and we ended the year with a surplus far exceeding the levels seen in previous years. This year, as anticipated, we were unable to secure sufficient funds to cover expenditure and as such the level of free reserves has depleted. Although the level of reserves is in line with policy, fundraising is becoming increasingly difficult, so we anticipate a further reduction in our level of free reserves.

## Principal risks and uncertainties

Effective risk management is also key to successfully delivering our strategy and developing Rainbow Hub for a sustainable future.

The Trustees of Rainbow Hub ensure there is an up to date Risk Register and Risk Management Framework covering principle risks and uncertainties facing the Charity and focuses on key areas of finance; funding; management; governance; compliance; services; health and safety and safeguarding.

Identification of risk is delegated to the Chief Executive and senior leadership team who report risk management to Trustees for review and approval.

Principle risks and mitigating factors this year were:

## Financial Security

Given the challenging economic climate, we anticipated a reduction in fundraising income. We shifted our focus onto the more challenging income streams and developed new, innovative ways of securing income. In addition, we ensured that nursery places were filled to generate income from the

Local Authority, and we were commissioned to deliver holiday fun clubs. When considering risk, we were satisfied that we had sufficient levels of free reserves to fund any shortfall. We strengthened our marketing and communications by developing a dedicated marketing team utilising the skills of existing staff. We also employed an additional community fundraiser to engage new stakeholders.

## Ability to deliver our strategy

None of us foresaw the disruption and devastation brought on by Covid-19. Like many other charities, our strategic plans shifted to meet the needs of our community during that very challenging time. Thankfully, this year we were able to resume our services and develop new ones. We have developed a rather ambitious strategy to open an independent school and with that there are many associated risks. We believe that we now have a specialist multidisciplinary team to take that plan forward and have secured pledges of support to ensure that sufficient capital investment is raised. However, we are aware that Covid-19 still presents a real risk to some of our beneficiaries and that we must proceed with caution.

## Finding the right team

Conductive Education originated in Hungary and many of the qualified therapists are Hungarian. Brexit and Covid-19 have resulted in difficulties in recruiting specialist staff. To mitigate this, we have made the decision to invest in existing staff, supporting them in their career progression and providing in-house training. We now have two student Conductors who are undertaking their degree in Conductive Education, our Lead Conductors has completed her Masters in Conductive Education and five of our classroom assistants are now completing their Level Conductive Education Assistant course. Although this does not provide a short-term solution, it is a long-term investment to ensure that Rainbow Hub is able to develop an experienced therapy team who are firmly invested in our work.

# Structure, Governance and Management

## Governing document

The Charity is controlled by its Governing Document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is governed by its Memorandum and Articles of Association with the activities of the organisation being entrusted to a Board comprising of at least three Trustees. The Trustees are drawn from different backgrounds both in business and as parents of children with disabilities, bringing a broad range of skills, experience and knowledge to Board deliberations.

New Trustees are appointed by resolution of the Trustees, in accordance with the provisions of the Articles of Association. All new Trustees appointed in the year are familiarised with their statutory responsibilities, their role as Board members, the governance framework within Rainbow Hub, the work of the Charity and the risk environment. Ongoing training is arranged as and when identified.

## Organisational structure

The Board of Trustees meets quarterly to set the direction and oversee the management and delivery of services. They delegate day to day management to the Chief Executive. Staff are periodically invited to attend Board meetings to present on their areas of work thus enhancing relationships between staff and Trustees and for Trustees to learn more about our services from those delivering them.

Trustees meet quarterly and review Key Performance Indicators. They sign off an annual financial budget and review progress against it through detailed management accounts.

A Management Board meets monthly and has delegated responsibility with clear terms of reference. Comprising of the Chair of Board of Trustees, the Chief Executive, the Office Manager and at least one other Trustee the Management Board supports the Chief Executive with day to day management. Meetings are also attended by our Senior Management Team, namely our Lead Conductor, Nursery Manager and Head of Fundraising.

## Decision making

The Chief Executive works closely with the Senior Management Team who meet on a weekly basis. These meetings help inform the strategic direction and ensure effective management of the organisation. Close monitoring of services and finances and enable the Chief Executive to raise any relevant issues with the Board at the earliest opportunity.

There are clear lines of authority throughout the organisation with the Senior Management Team being accountable for staff in their department.



# Reference and Administrative Details

## Registered Company number

06725399 (England and Wales)

## Registered Charity number

1127498

## Registered office

Rainbow Hub  
Salt Pit Lane  
Mawdesley  
Ormskirk  
Lancashire  
L40 2QX

## Trustees

W Ainscough (Chairperson)  
KM Abbott (Treasurer)  
GE Jones (resigned 20/12/2021)  
KL Macpherson (resigned 21/12/2021)  
P Maddison (resigned 21/12/2021)  
M Mcwha (resigned 29/9/2021)  
PJ Holmes  
LA Farrant  
A Farrell  
J Smith (appointed 20/9/2021)  
ME Carter (appointed 20/12/2021)  
RE Fairclough (appointed 20/12/2021)  
MJ Price (appointed 20/9/2022)  
H Wellerd (appointed 20/12/2021)  
(resigned 20/9/2022)

## Key Management

L Fahey (Chief Executive)  
K Williams (Office Manager)  
J Ashcroft (Lead Conductor)  
K Nelson (Head of Fundraising)  
K Plumb (Nursery Manager)

## Auditors

McMillan & Co LLP  
Chartered Accountants and  
Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley  
Lancashire  
PR7 7NA

## Bankers

Barclays Bank plc  
38 Fishergate  
Preston  
PR1 2AD  
  
National Westminster Bank plc  
46 Market Street  
Chorley  
Lancashire  
PR7 2RZ



# Statement of Trustees' Responsibilities



The trustees (who are also the directors of Rainbow Hub NW Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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.

## Auditors

The auditors, McMillan & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19 December 2022 and signed on the board's behalf by:

A handwritten signature in black ink, appearing to read 'KM Abbott', written over a horizontal line.

KM Abbott - Trustee

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Opinion

We have audited the financial statements of Rainbow Hub NW Limited (the 'charitable company') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.



## Responsibilities of trustees

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

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

# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the 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; and
- tested journal entries to identify unusual transactions.



# Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

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;
- enquiring of management as to actual and potential litigation and claims, and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## Use of our report

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

Neil McMillan FCA (Senior Statutory Auditor)  
for and on behalf of McMillan & Co LLP  
Chartered Accountants and Statutory Auditor  
28 Eaton Avenue, Matrix Office Park, Buckshaw Village  
Chorley, Lancashire, PR7 7NA

Date: 25 January 2023



# Statement of Financial Activities

for the year ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>Income and endowments from</b>					
Donations	2	217,251	63,427	<b>280,678</b>	578,563
<b>Charitable activities</b>					
Charitable activities		96,914	-	<b>96,914</b>	-
Events	3	151,944	-	<b>151,944</b>	84,217
Investment income	4	700	-	<b>700</b>	77
Other income		-	-	-	18,479
<b>Total</b>		<b>466,809</b>	<b>63,427</b>	<b>530,236</b>	<b>681,336</b>
<b>Expenditure on</b>					
Raising funds	6	157,648	-	<b>157,648</b>	123,392
<b>Charitable activities</b>					
Charitable activities	7	281,283	134,410	<b>415,693</b>	259,632
Depreciation		33,677	-	<b>33,677</b>	34,840
Other		12,940	-	<b>12,940</b>	16,246
<b>Total</b>		<b>485,548</b>	<b>134,410</b>	<b>619,958</b>	<b>434,110</b>
<b>Net income/(expenditure)</b>		<b>(18,739)</b>	<b>(70,983)</b>	<b>(89,722)</b>	<b>247,226</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,176,091	99,978	<b>1,276,069</b>	1,028,843
<b>Total funds carried forward</b>		<b>1,157,352</b>	<b>28,995</b>	<b>1,186,347</b>	<b>1,276,069</b>

The notes form part of these financial statements

# Balance Sheet

31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>Fixed Assets</b>					
Tangible assets	13	1,154,246	-	<b>1,154,246</b>	1,171,021
<b>Current Assets</b>					
Debtors	14	53,023	-	<b>53,023</b>	16,463
Cash at bank and in hand		401,897	28,995	<b>430,892</b>	586,158
		454,920	28,995	<b>483,915</b>	602,621
<b>Creditors</b>					
Amounts falling due within one year	15	(110,821)	-	<b>(110,821)</b>	(122,282)
<b>Net Current Assets</b>		344,099	28,995	<b>373,094</b>	480,339
<b>Total Assets less Current Liabilities</b>		1,498,345	28,995	<b>1,527,340</b>	1,651,360
<b>Creditors</b>					
Amounts falling due after more than one year	16	(340,993)	-	<b>(340,993)</b>	(375,291)
<b>Net Assets</b>		1,157,352	28,995	<b>1,186,347</b>	1,276,069
<b>Funds</b>					
Unrestricted funds	20			<b>1,157,352</b>	1,176,091
Restricted funds				<b>28,995</b>	99,978
<b>Total funds</b>				<b>1,186,347</b>	1,276,069

The notes form part of these financial statements

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2022 and were signed on its behalf by:



KM Abbott - Trustee

# Cash Flow Statement

for the year ended 31 August 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(89,562)	313,559
Interest paid		(12,204)	(12,739)
<b>Net cash (used in)/provided by operating activities</b>		<b>(101,766)</b>	<b>300,820</b>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(16,902)	(5,359)
Interest received		700	77
<b>Net cash used in investing activities</b>		<b>(16,202)</b>	<b>(5,282)</b>
<b>Cash flows from financing activities</b>			
Mortgage repayments in year		(37,298)	(36,952)
<b>Net cash used in financing activities</b>		<b>(37,298)</b>	<b>(36,952)</b>
Change in cash and cash equivalents in the reporting period		(155,266)	258,586
Cash and cash equivalents at the beginning of the reporting period		586,158	327,572
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>430,892</b>	<b>586,158</b>

The notes form part of these financial statements

# Notes to the Cash Flow Statement

for the year ended 31 August 2022

## 1. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(89,722)	247,226
<b>Adjustments for:</b>		
Purchase of tangible fixed assets	33,677	34,840
Interest received	(700)	(77)
Purchase of tangible fixed assets	12,204	12,739
Interest received	(36,560)	18,878
Interest received	(8,461)	(47)
<b>Net cash used in financing activities</b>	<b>(89,562)</b>	<b>313,559</b>

## 2. Analysis of changes in net funds

	At 1/9/21 £	Cash flow £	At 31/8/22 £
<b>Net cash</b>			
Cash at bank and in hand	586,158	(155,266)	430,892
<b>Total</b>	<b>586,158</b>	<b>(155,266)</b>	<b>430,892</b>
<b>Debt</b>			
Debts falling due within 1 year	(40,000)	3,000	(37,000)
Debts falling due after 1 year	(375,291)	34,298	(340,993)
	(415,291)	37,298	(377,993)
<b>Total</b>	<b>170,867</b>	<b>(117,968)</b>	<b>52,899</b>

The notes form part of these financial statements

# Notes to the Financial Statements

for the year ended 31 August 2022

## 1. Accounting Policies

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Rainbow Hub NW Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of the charity is pound sterling (£) and the amounts in the financial statements have been rounded to the nearest £1.

There are no material uncertainties about the charity's ability to continue.

### Going concern

The financial statements have been prepared on the going concern basis on the Trustees' assumption that the Charity will continue to meet its obligations as they fall due. This depends on the Charity's ability to raise sufficient finance to fund its unrestricted operations. Due to the nature of the Charity's income, much of which is received from public donations, it is difficult to forecast a large proportion of the income with any degree of certainty. Current cash flow forecasts, prepared by the Trustees indicate that the Charity has operational funds for the next twelve months from the balance sheet date. The Trustees have taken steps to increase income, and reduce expenditure and are therefore confident that sufficient funds will be raised to enable the Charity to continue as a going concern.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the Statement of Financial Activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities,
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities,
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 1. Accounting Policies - continued

### Company status

The Charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity.

### Government grants

The CJRS grant (furlough) was a government grant accounted for under the accruals model. Where the grant was classed as revenue, it was recognised in income on a systematic basis over the periods in which the company recognised the related costs.

### Allocation and apportionment of costs

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justified and consistent basis.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property -  
2% on cost

Fixtures and fittings -  
33% on cost and 10% on reducing balance

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 2. Donations

	2022 £	2021 £
Donations and gifts	193,800	262,339
Trusts and grants	86,878	316,224
	<b>280,678</b>	<b>578,563</b>
<b>Grants received, included in the above, are as follows:</b>		
Steve Morgan Foundation	21,314	53,004
General	8,764	3,916
Donation for Early Years Provision	-	70,000
UK Heart Foundation	3,000	5,000
The Garfield Western Foundation	-	50,000
HSBC - Active Movement Room	-	613
Proven Trust	300	-
The National Lottery Community Fund	10,000	-
Clear Marketing	-	1,042
The Casey Trust	-	1,500
Souter Charitable Trust Donation	-	3,000
The Barbara Ward Foundation	-	6,000
Laing Investment Management	-	10,000
The Halsall Foundation	15,000	15,000
The Holroyd Foundation	18,000	18,000
Peter Lathom Charity	-	750
The Grace Trust	-	1,000
The Mark Benevolent Fund	-	2,000
Harold & Alice Bridges Charitable Trust	-	1,000
The Postcode Lottery	-	20,000
Red rose charitable trust	1,000	1,000
The Alchemy Foundation	-	500
The Rank foundation	-	25,000
The Hobson Charity	-	995
D'Oyly Carte Charitable Trust	3,000	3,000
The Anton Jurgen Trust	-	4,000
St James's Place Charitable Foundation	-	2,500
B&Q Donation For Outdoor Sensory Garden	-	5,000
Skelton Charitable Trust	1,500	-
Hemby Charitable Trust	2,000	-
Cadent Foundation	3,000	-
<b>Total</b>	<b>86,878</b>	<b>316,224</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

3. Events	2022 £	2021 £
Annual Balls	117,848	68,430
Ramble	15,703	9,983
Workoutathon	2,801	1,834
Others	15,592	3,970
<b>Total</b>	<b>151,944</b>	<b>84,217</b>

4. Investment income	2022 £	2021 £
Deposit account interest	700	77

5. Income from charitable activities	2022 £	2021 £
Nursery fees	50,828	-
Registration fees	22,678	-
Fun clubs	23,408	-
<b>Total</b>	<b>96,914</b>	<b>-</b>

6. Raising funds	2022 £	2021 £
Staff costs	98,270	88,124
Advertising and promotion	1,081	5,564
Fundraising events	39,193	12,866
Support costs	19,104	16,838
<b>Total</b>	<b>157,648</b>	<b>123,392</b>

7. Charitable activities costs	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	361,013	54,680	415,693
Depreciation	33,677	-	33,677
<b>Total</b>	<b>394,690</b>	<b>54,680</b>	<b>449,370</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 8. Support costs

	Management £	Other £	Governance costs £	Totals £
Raising donations and legacies	12,234	5,065	1,805	19,104
Other resources expended	12,940	-	-	12,940
Charitable activities	24,641	17,733	12,306	54,680
<b>Total</b>	<b>49,815</b>	<b>22,798</b>	<b>14,111</b>	<b>86,724</b>

## 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	1,250	1,200
<b>Depreciation - owned assets</b>	<b>33,677</b>	<b>34,840</b>

## 10. Trustees' remuneration and benefits

The Charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity.

## 11. Staff costs

	2022 £	2021 £
Wages and salaries	391,682	272,770
Social security costs	25,823	11,165
Other pension costs	7,149	-
<b>Total</b>	<b>424,654</b>	<b>283,935</b>

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

	2022	2021
Generating voluntary income	4	4
Charitable activities	16	10
Support	2	2
<b>Total</b>	<b>22</b>	<b>16</b>

No employees received emoluments in excess of £60,000.

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 12. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total fund £
<b>Income and endowments from</b>			
Donations	377,089	201,474	578,563
Events	84,217	-	84,217
Investment income	77	-	77
Other income	18,479	-	18,479
<b>Total</b>	<b>479,862</b>	<b>201,474</b>	<b>681,336</b>
<b>Expenditure on</b>			
Raising funds	123,392	-	123,392
<b>Charitable activities</b>			
Charitable activities	152,536	107,096	259,632
Depreciation	34,840	-	34,840
Other	16,246	-	16,246
<b>Total</b>	<b>327,014</b>	<b>107,096</b>	<b>434,110</b>
<b>Net income</b>	<b>152,848</b>	<b>94,378</b>	<b>247,226</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	1,023,243	5,600	1,028,843
<b>Total funds carried forward</b>	<b>1,176,091</b>	<b>99,978</b>	<b>1,276,069</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Totals £
<b>Cost</b>			
At 1 September 2021	1,200,596	430,280	1,630,876
Additions	-	16,902	16,902
<b>At 31 August 2022</b>	<b>1,200,596</b>	<b>447,182</b>	<b>1,647,778</b>
<b>Depreciation</b>			
At 1 September 2021	177,470	282,385	459,855
Charge for year	16,012	17,665	33,677
<b>At 31 August 2022</b>	<b>193,482</b>	<b>300,050</b>	<b>493,532</b>
<b>Net book value</b>			
<b>At 31 August 2022</b>	<b>1,007,114</b>	<b>147,132</b>	<b>1,154,246</b>
At 31 August 2021	1,023,126	147,895	1,171,021

## 14. Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	23,571	150
Prepayments and accrued income	29,452	16,313
<b>Total</b>	<b>53,023</b>	<b>16,463</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

<b>15. Creditors: amounts falling due within one year</b>	<b>2022 £</b>	<b>2021 £</b>
Mortgage (see note 17)	<b>37,000</b>	40,000
Trade creditors	<b>19,928</b>	19,261
Social security and other taxes	<b>8,752</b>	5,391
Accruals and deferred income	<b>45,141</b>	57,630
<b>Total</b>	<b>110,821</b>	122,282

<b>16. Creditors: Amounts falling due after more than one year</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Mortgage (see note 17)</b>	<b>340,993</b>	375,291

The mortgage is repaid at a quarterly amount of £4,108 and attracts interest at 2.7% per annum over the official Bank of England Base Rate.

<b>17. Loans</b>	<b>2022 £</b>	<b>2021 £</b>
An analysis of the maturity of loans is given below:		
<b>Amounts falling due within one year on demand:</b>		
Mortgage	<b>37,000</b>	40,000
<b>Amounts falling between one and two years:</b>		
Mortgage - 1-2 years	<b>37,000</b>	40,000
<b>Amounts falling due between two and five years:</b>		
Mortgage - 2-5 years	<b>111,000</b>	120,000
<b>Amounts falling due in more than five years:</b>		
Repayable by instalments: Mortgage due over 5 years	<b>192,993</b>	215,291

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 18. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:	2022 £	2021 £
Within one year	7,039	6,336
Between one and five years	4,795	7,422
<b>Total</b>	<b>11,834</b>	<b>13,758</b>

## 19. Secured debts

The following secured debts are included within creditors:	2022 £	2021 £
<b>Mortgage</b>	<b>377,993</b>	<b>415,291</b>

The mortgage is secured by a fixed charge over the property of the Charity.

## 20. Movement in funds

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	1,176,091	(18,739)	1,157,352
<b>Restricted funds</b>			
Family Days	-	1,600	1,600
Active Movement Room	3,213	(3,213)	-
The Outdoor Sensory Garden	8,000	(3,605)	4,395
Marketing Project	16,320	(6,320)	10,000
Early years provision	68,445	(68,445)	-
Nursery wages	4,000	(4,000)	-
Hardship Fund	-	10,000	10,000
Communication equipment	-	3,000	3,000
	99,978	(70,983)	28,995
<b>Total funds</b>	<b>1,276,069</b>	<b>(89,722)</b>	<b>1,186,347</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 20. Movement in funds - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	466,809	(485,548)	(18,739)
<b>Restricted funds</b>			
Family Days	1,600	-	1,600
Support for Families in Merseyside and Cheshire	23,614	(23,614)	-
Active Movement Room	-	(3,213)	(3,213)
CE Salary support	10,000	(10,000)	-
The Outdoor Sensory Garden	3,813	(7,418)	(3,605)
Marketing Project	10,000	(16,320)	(6,320)
Early years provision	-	(68,445)	(68,445)
Nursery wages	1,400	(5,400)	(4,000)
Hardship Fund	10,000	-	10,000
Communication equipment	3,000	-	3,000
	63,427	(134,410)	(70,983)
<b>Total funds</b>	<b>530,236</b>	<b>(619,958)</b>	<b>(89,722)</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 20. Movement in funds - continued

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	<b>1,023,243</b>	<b>152,848</b>	<b>1,176,091</b>
<b>Restricted funds</b>			
Active Movement Room	<b>2,600</b>	<b>613</b>	<b>3,213</b>
The Outdoor Sensory Garden	<b>3,000</b>	<b>5,000</b>	<b>8,000</b>
Marketing Project	-	<b>16,320</b>	<b>16,320</b>
Early years provision	-	<b>68,445</b>	<b>68,445</b>
Nursery wages	-	<b>4,000</b>	<b>4,000</b>
	<b>5,600</b>	<b>94,378</b>	<b>99,978</b>
<b>Total funds</b>	<b>1,028,843</b>	<b>247,226</b>	<b>1,276,069</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

## 20. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	479,862	(327,014)	152,848
<b>Restricted funds</b>			
Contribution towards iKan Standing Brace	1,995	(1,995)	-
Support for Families in Merseyside and Cheshire	53,004	(53,004)	-
Active Movement Room	613	-	613
CE Salary support	20,000	(20,000)	-
The Outdoor Sensory Garden	5,000	-	5,000
Covid 19	25,000	(25,000)	-
Marketing Project	17,362	(1,042)	16,320
Communication sessions	1,500	(1,500)	-
CE Sessions for 5 children	3,000	(3,000)	-
Early years provision	70,000	(1,555)	68,445
Nursery wages	4,000	-	4,000
	<b>201,474</b>	<b>(107,096)</b>	<b>94,378</b>
<b>Total funds</b>	<b>681,336</b>	<b>(434,110)</b>	<b>247,226</b>

# Notes to the Financial Statements - continued

for the year ended 31 August 2022

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## 21. Related party disclosures

Donations totalling £36,251 (2021: £170,000) were made by Trustees to the Charity. No conditions were attached to these donations.

Donations totalling £15,493 (2021: £nil) were made to the Charity by organisations in which Trustees are directors. No conditions were attached to these donations.

## 22. Restricted funds

Restricted funds are to be applied as follows:

### Restricted Fund - Family Days Out

This is a new fund set up in the year and is for providing family days at the centre. The amount held in this fund as at 31 August 2022 was £1,600 (2021: £nil).

### Restricted Fund - Active Movement Room

This fund is to provide capital contribution towards the active movement room. The amount held in this fund as at 31 August 2022 was £nil (2021: £3,213).

### Restricted Fund - The Outdoor Sensory Garden

This fund is to provide support towards the cost of creating the Outdoor sensory garden. The amount held in this fund as at 31 August 2022 was £4,395 (2021: £8,000).

### Restricted Fund - Marketing Project

This fund is to provide support towards the marketing costs of the Charity. The amount held in this fund as at 31 August 2022 was £10,000 (2021: £16,320).

### Restricted Fund - Early Years Provision

This fund is for the provision of a new nursery. Its purpose is to provide an early years service for children with therapeutic needs whose parents require respite or work. The amount held in this fund as at 31 August 2022 was £nil (2021: £68,445).

### Restricted Fund - Early Years Staff

This fund is for providing staff for the Early Years Project. The amount held in this fund as at 31 August 2022 was £nil (2021: £4,000).

### Restricted Fund - Hardship Fund

This is a new fund set up in the year and is for providing financial support to families in need. The amount held in this fund as at 31 August 2022 was £10,000 (2021: £nil).

### Restricted Fund - Communication equipment

This is a new fund set up in the year and is for providing communication aides for the children. The amount held in this fund as at 31 August 2022 was £3,000 (2021: £nil).

**Rainbow Hub NW Ltd**

England & Wales - Charity number 1127498

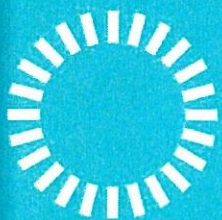
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# Accounts

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# Report of the Trustees and Financial Statements for the Year End 31 August 2021 for Rainbow Hub NW Ltd



**RAINBOW  
HUB**

Rainbow Hub is the trading name of Rainbow Hub NW Ltd. Rainbow Hub NW Ltd is a company limited by guarantee registered in England and Wales, registered office address: Salt Pit Lane, Mawdesley, Ormskirk, L40 2QX, registered company number: 6725399; and a charity registered in England and Wales, registered charity number: 1127498

# Our Performance



Delivered over

**50**

hours of Rebound Therapy to

**25**

children



Supported

**68**

children and their families

Supported

**10**

families with their child's Education and Health Care Plan

Delivered over

**6000**

hours of face to face Conductive Education sessions



Delivered over

**180**

hours of virtual Conductive Education

Hosted a virtual Christmas party with Taz the entertainer which our children were able to enjoy at home with their families

Offered full day therapy boot camps

to **15**

children during school holidays

Offered over

**150**

hours of free access to our sensory and soft play rooms to allow individual households time away from home in a safe and stimulating environment

Helped

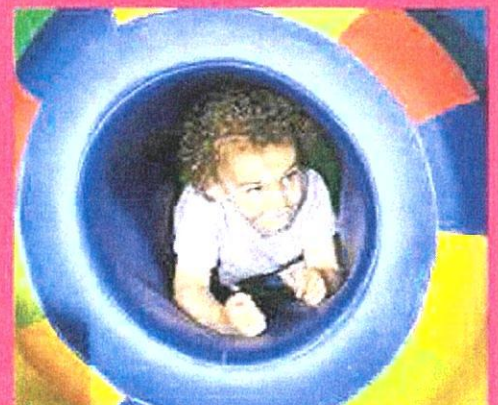
**15**

families to successfully complete forms and be awarded Disability Living Allowance

Provided over

**250**

hours of one to one parent support



# The difference we made



4

children have taken their first independent steps

15

children have learned to maintain keeping their heads up in all positions

1

little boy is now able to talk to his friends via in group via his ipad



16

children have learned how to do sit to stand transfers independently holding onto a ladder or parallel bars.



17

little ones can now sit and concentrate during circle time

Our non verbal Tuesday group can now all make a clear choice between two objects by using their eyes which is in preparation for using eye gaze technology for communication



8

children have learned how to negotiate difficult / uneven ground without falling over.

6

children have learned how to crawl

6

children have learned to walk with tripod sticks

40

children have learned how to hold a four point kneeling position

2

young people have learned how to put a t-shirt on and take it off

13

children have learned to walk with a walker (rollator)

24

children have learned how to sit independently both on the floor and on a chair.

1

little girl has learned how to use her affected right arm spontaneously and will also use her hand functionally (she ignored it for 10 years).

1

young man can tie his own shoes



15

children can now crawl

CONTENTS OF THE FINANCIAL STATEMENTS  
For the year ended 31 August 2021

Rainbow Hub NW Ltd  
Report of the Trustees  
for the year ended 31 August 2021

	Page
Report from the Chair of the Board of Trustees	1
Report of the Trustees	2-9
Report of the Independent Auditors	10-13
Statement of Financial Activities	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18-29



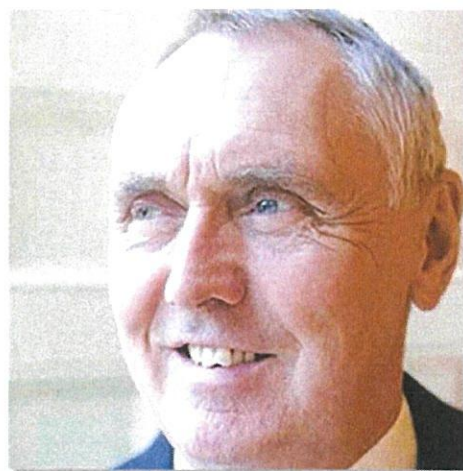
I am delighted to report that despite the challenges brought about by Covid-19, the 20th year of Rainbow Hub has been a successful one. The pandemic continued to highlight the need for our services even more. The relief we saw in those families returning after lockdown reaffirmed our purpose and the need to provide services that improve the lives of children with disabilities and their families.

There have been many highlights over the year, including several important 'wow' moments from the children themselves. Each day we see children learning to sit, stand or take their first step. We see children learning new skills that will hopefully enable them to live more independent lives. The children work hard and every achievement is celebrated, no matter how small it may seem to others.

As in-coming Chair and on behalf of everyone at Rainbow Hub I would like to thank Pauline Clare CBE for her contribution to the Charity during her five years as Chairperson. Pauline utilised her skills in change management and leadership to bring about a stronger, more robust organisation and one which can now move forward with confidence.

Finally, I would like to express my sincere thanks to all the supporters, staff and volunteers of Rainbow Hub because without you we simply would not exist. It has been an incredible 20 years and now, thanks to your continued support, we can look forward to the next exciting chapter of Rainbow Hub.

Mr B Ainscough  
Chair of the Board of Trustees





# RAINBOW HUB

## Report of the Trustees for the year ended 31 August 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Rainbow Hub is a Charitable Company Limited by Guarantee employing 16 staff (a mixture of full and part time staff) and supporting over 65 families.

Rainbow Hub NW Ltd works to the shortened name of Rainbow Hub.

Rainbow Hub was established in direct response to the needs of parents of disabled children. The service has grown in both scope and scale offering an increasing range of services to increased numbers of children and young people.

### OBJECTIVES AND ACTIVITIES

#### Objectives

"To achieve the education and relieve the suffering of people (mainly children) with physical disabilities and life reducing conditions and to provide information, advice and guidance for their families and carers in particular by means of education, conductive education, rehabilitation and the provision of participation in sport and other recreation".

#### Public benefit statement

Rainbow Hub works for the public benefit through its work delivering a range of education, enablement and support services to disabled children and young people and their families. The Trustees have complied with their duty to note and pay due regard to public benefit guidance published by The Charity Commission. The Trustees are committed to ensuring the Charity remains responsive to, and respectful of, the diverse needs of those with disabilities and their families and the local community, enabling families to pursue ordinary lives and to see their disabled family member achieve their full potential.

## STRATEGIC REPORT

### Achievement and performance

#### Charitable activities

In December 2020 we said goodbye to our Chairperson, Pauline Claire CBE, who successfully chaired the Board of Trustees for over 5 years, playing a significant role in developing our strategic direction. We are extremely grateful to Pauline for her commitment to Rainbow Hub and wish her well for her long overdue and much deserved retirement.

We extend our sincere thanks to three Trustees who also retired this year; Lynne Moss (formerly D'Arcy), Anne Dewhurst and Michelle McWha. The Charity has been lucky to benefit from their knowledge and expertise over the years, developing Rainbow Hub into the professional organisation that it is today. They were also a big part of ensuring that children and families remained at the heart of every decision made.

We were pleased to welcome our new Chair of the Board of Trustees, Bill Ainscough, in December 2020 and new Trustee, Dr Adele Farrell in June 2021. Lyndsay Fahey was appointed as our Chief Executive in January 2021 after being involved with Rainbow Hub for over ten years in the role of parent, fundraiser, Head of Fundraising and Interim Chief Executive.

After a difficult start to the year, March 2021 saw the whole staff team reunited once again, as we fully opened the Rainbow Hub site. In 20 years Rainbow Hub has grown from a single room in a terraced house to the specialist facility we have today. We have increased the number of therapies we offer, extended our family support, developed holiday clubs and moved our services online during the Covid pandemic.

We are now in our 20th year of offering Conductive Education to children from Lancashire and across the North West. Conductive Education aims to help a child reach their potential by teaching them to specifically and consciously perform certain actions and by promoting independence. We use repetitive physical activities incorporating rhythm, song and phrases to help young people with neurological conditions and brain injuries carry out simple movements. It can also benefit individuals who do not have a diagnosis and those with global development delay, genetic conditions and other physical disabilities. Conductive Education not only improves motor skills and function but also looks to build social, emotional and intellectual development as a whole.

This year, with many statutory services being withdrawn, children and families needed us more than ever. It is with thanks to all of our amazing supporters, staff and volunteers that we were able to continue our good work.

#### Our Performance

We are extremely proud of our achievements over the last year, none of which would have been possible without the commitment and passion we have seen from our staff and volunteer team.

This year we have:

- Supported 68 children and their families
- Delivered over 180 hours of virtual Conductive Education
- Delivered over 6000 hours of face to face Conductive Education sessions
- Delivered over 50 hours of Rebound Therapy to 25 children
- Offered full day therapy boot camps to 15 children during school holidays
- Helped 15 families to successfully complete forms and be awarded Disability Living Allowance
- Hosted a virtual Christmas party with a children's entertainer for children to enjoy at home with their families
- Supported 10 families with their child's Education and Health Care Plan
- Offered over 150 hours of free access to our sensory and soft play rooms to allow individual households time away from home in a safe and stimulating environment
- \* Provided over 250 hours of one to one parent support

## STRATEGIC REPORT

### The Difference We Have Made

Rainbow Hub is a place where every day is a life changing day for the children who attend. Each day we celebrate children learning new skills, achieving their aims and reaching their full potential.

Despite the continued disruption caused by Covid-19 we have made a difference.

- 16 children have learned how to do sit to stand transfers independently holding onto a ladder or parallel bars.
- 8 children have learned how to negotiate difficult / uneven ground without falling over.
- 6 children have learned how to crawl
- 13 children have learned to walk with a walker (rollator)
- 6 children have learned to walk with tripod sticks
- 4 children have taken their first independent steps
- 15 children have learned to maintain keeping their heads up in all positions
- 24 have learned how to sit independently both on the floor and on a chair.
- 40 children have learned how to hold a four point kneeling position
- 15 children can now crawl.
- 2 young people have now learned how to put a t-shirt on and take it off
- 1 young man can tie his own shoes
- 1 little girl has learned how to use her affected right arm spontaneously and will also use her hand functionally (she ignored it for 10 years).
- Our non verbal Tuesday group can now all make a clear choice between two objects by using their eyes which is in preparation for using eye gaze technology for communication
- 1 little boy is now able to talk to his friends via in group via his iPod
- 17 little ones can now sit and concentrate throughout circle time

Some children have achieved things their families were told may never be possible, some have achieved skills that will help them become more independent and some have learned skills that will help them enjoy life that little bit more. We are proud to be able to support children on their journey of independence.

### How Volunteers Have Helped Us

Volunteers play an important role at Rainbow Hub and we are so grateful to everyone that donates their time and skills to help us. Our grounds are maintained by our handyman, Joe and Phil, who are here for a minimum of two days a week and can turn their hand to anything. We have a fabulous group of ladies who take it in turns to volunteer and man our reception desks, carry out administrative roles and help children in their therapy sessions.

Our regular volunteers are incredible, they are an important part of our team and we cannot thank them enough. Over the last year they have given over 2000 hours of their time and saved the Charity over £35,000 for which we are truly grateful.

**Financial review**  
**Financial position**

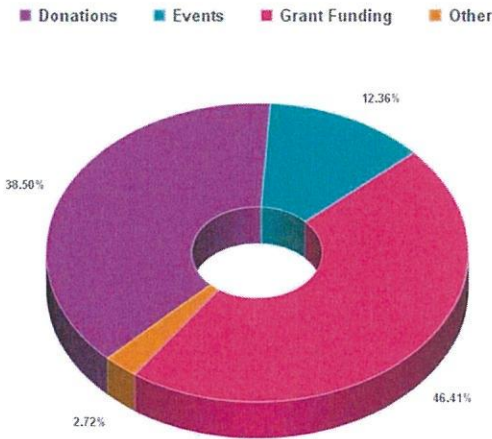
Rainbow Hub has had another successful year, helped enormously by continued support from Steve Morgan Foundation and Barbara Ward Children’s Charity and grants from other trusts including Garfield Weston, The Holroyd Foundation and The Halsall Foundation. With many of our fundraising events having to be cancelled we took a leap of faith and moved our annual ball and Rainbow Ramble to online events. Thankfully they were both a huge success.

We are also fortunate to have the support of several major donors who have continued to support Rainbow Hub throughout the pandemic.

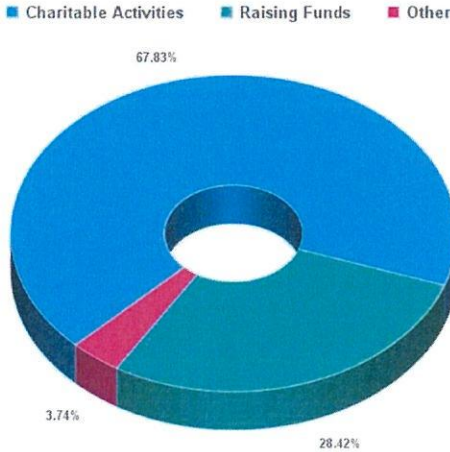
Preparations are now underway for our 20th anniversary ball and we have seen a small rise in the level of fundraising within the corporate world and in the community. All of this provides hope for a sound start to 21/22, a year in which we anticipate raising funds will continue to prove difficult.

Rainbow Hub recorded a surplus in the year of £247,226 (2020: £246,947). The cash balances as at 31st August 2021 were £586,158 (2020: £327,572) and the closing net assets were £1,276,069 (2020: £1,028,843).

**How we raised the money**



**How we spent the money**



### Financial review Reserves policy

It is the policy of the Charity to maintain unrestricted funds, adjusted for the property value less the associated borrowings, at a minimum level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency applications for grants, which arise from time to time. At present free reserves are at a comfortable level.

The Trustees review this policy on an annual basis.

### Principal risks and uncertainties

The Trustees of Rainbow Hub ensure there is an up to date Risk Register covering principle risks and uncertainties facing the Charity. The Risk Register focuses on the key areas of Finance; Funding; Management; Governance; Compliance; Services; Health and Safety and Safeguarding.

Trustees guide the strategic direction of the Charity by following an agreed Business Plan. Responsibility for delivering the Business Plan is delegated to the Charity Chief Executive and the staff team, who ensure robust plans are in place and followed for key areas of the organisation.

Trustees meet quarterly and review Key Performance Indicators. They sign off an annual financial budget and review progress against it through detailed management accounts.

A Management Board meets monthly. The Management Board comprises of the Chair of the Board of Trustees, at least one other Trustee, the CEO, the Office Manager and department heads.

Rainbow Hub has strong policies and procedures covering all functions. We follow strict Limits of Authority procedures regarding finance service delivery and fundraising. Two authorised officials are required to sign off decisions or financial transactions at significant levels or outside of the budget.

A Business Management Plan and adequate levels of insurance are in place to reduce the risk of service delivery, reputational, building, IT or HR issues.

Both internal and external training is provided to all staff and volunteers to a level appropriate for their roles and responsibilities and all Trustees, staff and volunteers undertake Safeguarding Level 2 training.

### Future plans

It has been an incredible 20 years but we now we need to focus on the future. In Lancashire alone there are over 900 children born with disabilities every year and 30 will be diagnosed with Cerebral Palsy. Our aim is to reach those families at an early stage so that we can support them on their journey and offer Conductive Education from a very young age.

With new leadership, we are very much looking forward to the next chapter of Rainbow Hub. Our plans for the following year will focus on increasing the number of children and families we support. We aim to do this by:

- Developing a new 3 year business plan.
- Opening a nursery specialising in the care and support of children with special educational needs and disabilities. By providing highly trained and experienced staff and specialist equipment the nursery will meet the needs of children who have or require an Education and Health Care Plan.
- Increasing our marketing communications to ensure we reach more families.
- Developing links with the NHS, local authorities and other organisations.
- Developing our outdoor space into a fun and exciting place for everyone to enjoy.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The Charity is controlled by its Governing Document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is governed by its Memorandum and Articles of Association with the activities of the organisation being entrusted to a Board comprising of at least three Trustees. The Trustees are drawn from different backgrounds both in business and as parents of children with disabilities, bringing a broad range of skills, experience and knowledge to Board deliberations.

New Trustees are appointed by resolution of the Trustees, in accordance with the provisions of the Articles of Association. All new Trustees appointed in the year are familiarised with their statutory responsibilities, their role as Board members, the governance framework within Rainbow Hub, the work of the Charity and the risk environment. Ongoing training is arranged as and when identified.

### Organisational structure

The Board of Trustees meets quarterly to set the direction and oversees the management and delivery of services. They delegate day to day management to the Chief Executive. Staff are periodically invited to attend Board meetings to present on their areas of work thus enhancing relationships between staff and Trustees and for Trustees to learn more about our services from those delivering them.

The Management Board has delegated responsibility with clear terms of reference. Comprising of the Chair of Board of Trustees, the Chief Executive, the Office Manager and at least one other Trustee the Management Board supports the Chief Executive with day to day management. Meetings are also attended by the Lead Conductor and Head of Fundraising.

### Decision making

The Chief Executive works closely with the Senior Management Team who meet on a weekly basis. These meetings help inform the strategic direction and ensure the effective management of the organisation. The meetings ensure close monitoring of services and finances and enable the Chief Executive to raise any relevant issues with the Board at the earliest opportunity,

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

06725399 (England and Wales)

### Registered Charity number

1127498

### Registered office

Rainbow Hub  
Salt Pit Lane  
Mawdesley  
Ormskirk  
Lancashire  
L40 2QX

**STRUCTURE, GOVERNANCE AND MANAGEMENT****TRUSTEES**

P A Clare (resigned 14/12/2020)  
K M Abbott (Treasurer)  
A V Dewhurst (resigned 14/12/2020)  
G E Jones  
K L Macpherson  
P Maddison  
M Mcwha (resigned 29/6/2021)  
L D'Arcy (resigned 14/12/2020)  
P J Holmes  
L A Farrant  
A Farrell (appointed 29/6/2021)  
J Smith (appointed 20/9/2021)  
W Ainscough Chairperson (appointed 16/12/2020)

**KEY MANAGEMENT**

L Fahey (Chief Executive) appointed 1 Jan, previously interim CEO  
K Gee (Office Manager)  
J Ashcroft (Lead Conductor)  
K Nelson (Head of Fundraising)

**AUDITORS**

McMillan & Co LLP  
Chartered Accountants and  
Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley  
Lancashire  
PR7 7NA

**BANKERS**

Barclays Bank plc	National Westminster Bank plc
38 Fishergate	46 Market Street
Preston	Chorley
PR1 2AD	Lancashire
	PR7 2RZ

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Rainbow Hub NW Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

### STATEMENT OF TRUSTEES' RESPONSIBILITIES - Continued

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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.

### AUDITORS

The auditors, McMillan & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25<sup>th</sup> December 2021 and signed on the board's behalf by:



K M Abbott - Trustee



W Ainscough - Chairperson

### Opinion

We have audited the financial statements of Rainbow Hub NW Limited (the 'charitable company') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; &
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO  
THE MEMBERS OF RAINBOW HUB NW LIMITED****Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- 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 company through discussions with directors and other management, and from our commercial knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the 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; and
- tested journal entries to identify 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;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO  
THE MEMBERS OF RAINBOW HUB NW LIMITED

Rainbow Hub NW Ltd  
Report of the Trustees  
for the year ended 31 August 2021

**Use of our report**

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



Neil McMillan FCA (Senior Statutory Auditor)  
for and on behalf of McMillan & Co LLP  
Chartered Accountants and  
Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley  
Lancashire  
PR7 7NA

Date: 2 DECEMBER 2021

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 August 2021

**Rainbow Hub NW Ltd**  
Report of the Trustees  
for the year ended 31 August 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations	2	377,089	201,474	578,563	702,220
<b>Charitable activities</b>					
Charitable activities	5	-	-	-	300
Events	3	84,217	-	84,217	109,587
Investment income	4	77	-	77	267
Other income		18,479	-	18,479	-
<b>Total</b>		<b>479,862</b>	<b>201,474</b>	<b>681,336</b>	<b>812,374</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	123,392	-	123,392	150,166
<b>Charitable activities</b>					
Charitable activities	7	152,536	107,096	259,632	368,938
Depreciation		34,840	-	34,840	34,649
Other		16,246	-	16,246	11,674
<b>Total</b>		<b>327,014</b>	<b>107,096</b>	<b>434,110</b>	<b>565,427</b>
<b>NET INCOME</b>		<b>152,848</b>	<b>94,378</b>	<b>247,226</b>	<b>246,947</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,023,243	5,600	1,028,843	781,896
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,176,091</b>	<b>99,978</b>	<b>1,276,069</b>	<b>1,028,843</b>

The notes form part of the financial statements

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 August 2021

Rainbow Hub NW Ltd  
Report of the Trustees  
for the year ended 31 August 2021

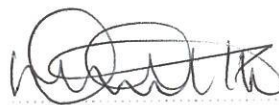
**BALANCE SHEET**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,171,021	-	1,171,021	1,200,502
<b>CURRENT ASSETS</b>					
Debtors	14	16,463	-	16,463	35,341
Cash at bank		<u>486,180</u>	<u>99,978</u>	<u>586,158</u>	<u>327,572</u>
		502,643	99,978	602,621	362,913
<b>CREDITORS</b>					
Amounts falling due within one year	15	(122,282)	-	(122,282)	(122,329)
<b>NET CURRENT ASSETS</b>		<u>380,361</u>	<u>99,978</u>	<u>480,339</u>	<u>240,584</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,551,382	99,978	1,651,360	1,441,086
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	(375,291)	-	(375,291)	(412,243)
<b>NET ASSETS</b>		<u>1,176,091</u>	<u>99,978</u>	<u>1,276,069</u>	<u>1,028,843</u>
<b>FUNDS</b>	20				
Unrestricted funds				1,176,091	1,023,243
Restricted funds				<u>99,978</u>	<u>5,600</u>
<b>TOTAL FUNDS</b>				<u>1,276,069</u>	<u>1,028,843</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25<sup>th</sup> December 2021 and were signed on its behalf by:



K M Abbott - Trustee



W Ainscough - Chairperson

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 August 2021

**Rainbow Hub NW Ltd**  
Report of the Trustees  
for the year ended 31 August 2021

**CASH FLOW STATEMENT**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	313,559	276,370
Interest paid		<u>(12,739)</u>	<u>(14,584)</u>
Net cash provided by operating activities		<u>300,820</u>	<u>261,786</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(5,359)	(12,390)
Interest received		<u>77</u>	<u>267</u>
Net cash used in investing activities		<u>(5,282)</u>	<u>(12,123)</u>
<b>Cash flows from financing activities</b>			
Mortgage repayments in year		<u>(36,952)</u>	<u>(34,993)</u>
Net cash used in financing activities		<u>(36,952)</u>	<u>(34,993)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>327,572</u>	<u>112,902</u>
Cash and cash equivalents at the end of the reporting period		<u>586,158</u>	<u>327,572</u>

The notes form part of the financial statements

**NOTES TO THE CASH FLOW STATEMENT**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 £	2020 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>247,226</b>	<b>246,947</b>
<b>Adjustments for:</b>		
Depreciation charges	34,840	34,649
Interest received	(77)	(267)
Interest paid	12,739	14,584
Decrease/(increase) in debtors	18,878	(22,075)
(Decrease)/increase in creditors	<u>(47)</u>	<u>2,532</u>
<b>Net cash provided by operations</b>	<b><u>313,559</u></b>	<b><u>276,370</u></b>

**2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS**

	At 1/9/20 £	Cash flow £	At 31/8/21 £
<b>Net cash</b>			
Cash at bank	<u>327,572</u>	<u>258,586</u>	<u>586,158</u>
	<u>327,572</u>	<u>258,586</u>	<u>586,158</u>
<b>Debt</b>			
Debts falling due within 1 year	(40,000)	-	(40,000)
Debts falling due after 1 year	<u>(412,243)</u>	<u>36,952</u>	<u>(375,291)</u>
	<u>(452,243)</u>	<u>36,952</u>	<u>(415,291)</u>
<b>Total</b>	<b><u>(124,671)</u></b>	<b><u>295,538</u></b>	<b><u>170,867</u></b>

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Rainbow Hub NW Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of the charity is pound sterling (£) and the amounts in the financial statements have been rounded to the nearest £1.

There are no material uncertainties about the charity's ability to continue.

### Going concern

The financial statements have been prepared on the going concern basis on the Trustees' assumption that the Charity will continue to meet its obligations as they fall due. This depends on the Charity's ability to raise sufficient finance to fund its unrestricted operations. Due to the nature of the Charity's income, much of which is received from public donations, it is difficult to forecast a large proportion of the income with any degree of certainty. Current cash flow forecasts, prepared by the Trustees indicate that the Charity has operational funds for the next twelve months from the balance sheet date. The Trustees have taken steps to increase income, and reduce expenditure and are therefore confident that sufficient funds will be raised to enable the Charity to continue as a going concern.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the Statement of Financial Activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities,
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities,
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

### Company status

The Charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity.

## 1. ACCOUNTING POLICIES - continued

### Government grants

The CJRS grant (furlough) is a government grant accounted for under the accruals model. Where the grant is classed as revenue, it is recognised in income on a systematic basis over the periods in which the company recognises the related costs.

### Allocation and apportionment of costs

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justified and consistent basis.

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost
Fixtures and fittings	-	33% on cost and 10% on reducing balance

### Taxation

The charity is exempt from corporation tax on its charitable activities.

### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

## 2. DONATIONS

	2021	2020
	£	£
Donations and gifts	262,339	448,404
Trusts and grants	<u>316,224</u>	<u>253,816</u>
	<u>578,563</u>	<u>702,220</u>

2. DONATIONS - Continued

	2021	2020
	£	£
Steve Morgan Foundation	53,004	33,762
Jim Smith	12,404	-
General	3,916	3,102
Donction for Early Years Provision	70,000	-
Groundwork UK (Tesco)	-	3,000
UK Heart Foundation	5,000	7,202
The Garfield Western Foundation	50,000	-
HSBC - Active Movement Room	613	-
The Edward Gosling Foundation	-	5,000
Community Link Foundation	-	1,950
Proven Trust	-	300
The Robert & Evelyn Meud Hell Charitable Trust	-	500
Shepherd Street Trust	-	2,500
Lancashire Community Fund Community Foundation for Lancashire	-	5,000
The National Lottery Community Fund	-	110,000
Ineos Holdings	-	10,000
Percy Bilton	-	5,000
Clear Marketing	1,042	-
The Cesev Trust	1,500	1,500
Souter Charitable Trust Donction	3,000	2,000
The WR Foundation	-	1,000
The Nestor Foundation	-	1,000
The John Slater Foundation	-	4,000
The Sportech Foundation	-	30,000
The Barbara Ward Foundation	6,000	6,000
Leing Investment Management	10,000	20,000
The Helsell Foundation	15,000	-
The Holroyd Foundation	18,000	-
Peter Lathom Charity	750	-
The Grace Trust	1,000	-
The Mark Benevolent Fund	2,000	-
Herold & Alice Bridges Charitable Trust	1,000	-
The Postcode Lottery	20,000	-
Red rose charitable trust	1,000	-
The Alchemy Foundation	500	-
The Renk foundation	25,000	-
The Hobson Charity	995	-
D'Oyly Carte Charitable Trust	3,000	-
The Anton Jurgen Trust	4,000	-
St James's Place Charitable Foundation	2,500	-
B&Q Donction For Outdoor Sensory Garden	5,000	-
Other grants	-	1,000
	<u>316,224</u>	<u>253,816</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 August 2021

**Rainbow Hub NW Ltd**  
Report of the Trustees  
for the year ended 31 August 2021

**3 EVENTS**

	2021	2020
	£	£
Annual Bells	68,430	79,551
Remble	9,983	23,939
Workoutathon	1,834	3,677
Others	<u>3,970</u>	<u>2,420</u>
	<u><b>84,217</b></u>	<u><b>109,587</b></u>

**4 INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>77</u>	<u>267</u>

**5 INCOME FROM CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Parental income	<u>-</u>	<u>300</u>
Activity Charitable activities		

**6 RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Staff costs	88,124	108,004
Advertising and promotion	5,564	178
Fundraising events	12,866	25,082
Support costs	<u>16,838</u>	<u>16,902</u>
	<u><b>123,392</b></u>	<u><b>150,166</b></u>

**7 CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activities	213,948	45,684	259,632
Depreciation	<u>34,840</u>	<u>-</u>	<u>34,840</u>
	<u><b>248,788</b></u>	<u><b>45,684</b></u>	<u><b>294,472</b></u>

## 8 SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Raising donations and legacies	11,051	4,711	1,076	16,838
Other resources expended	15,085	1,161	-	16,246
Charitable activities	<u>19,141</u>	<u>16,826</u>	<u>9,717</u>	<u>45,684</u>
	<u>45,277</u>	<u>22,698</u>	<u>10,793</u>	<u>78,768</u>

## 9 NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	1,200	1,200
Depreciation - owned assets	<u>34,840</u>	<u>34,649</u>

## 10 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

## 11 STAFF COSTS

	2021 £	2020 £
Wages and salaries	272,770	267,565
Social security costs	<u>11,165</u>	<u>20,904</u>
	<u>283,935</u>	<u>288,469</u>

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

	2021	2020
Generating voluntary income	4	5
Charitable activities	10	11
Support	<u>2</u>	<u>2</u>
	<u>16</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

12 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	502,437	199,783	702,220
<b>Charitable activities</b>			
Charitable activities	300	-	300
Events	109,587	-	109,587
Investment income	267	-	267
<b>Total</b>	<b>612,591</b>	<b>199,783</b>	<b>812,374</b>
<b>EXPENDITURE ON</b>			
Raising funds	150,166	-	150,166
<b>Charitable activities</b>			
Charitable activities	174,755	194,183	368,938
Depreciation	34,649	-	34,649
Other	11,674	-	11,674
<b>Total</b>	<b>371,244</b>	<b>194,183</b>	<b>565,427</b>
<b>NET INCOME</b>	<b>241,347</b>	<b>5,600</b>	<b>246,947</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	781,896	-	781,896
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>1,023,243</b>	<b>5,600</b>	<b>1,028,843</b>

13 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 September 2020	1,200,596	424,921	1,625,517
Additions	-	5,359	5,359
At 31 August 2021	<u>1,200,596</u>	<u>430,280</u>	<u>1,630,876</u>
<b>DEPRECIATION</b>			
At 1 September 2020	161,458	263,557	425,015
Charge for year	16,012	18,828	34,840
At 31 August 2021	<u>177,470</u>	<u>282,385</u>	<u>459,855</u>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>1,023,126</u>	<u>147,895</u>	<u>1,171,021</u>
At 31 August 2020	<u>1,039,138</u>	<u>161,364</u>	<u>1,200,502</u>

14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	150	11,000
Other debtors	-	7,635
Prepayments and accrued income	<u>16,313</u>	<u>16,706</u>
	<u>16,463</u>	<u>35,341</u>

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Mortgage (see note 17)	40,000	40,000
Trade creditors	19,261	19,994
Social security and other taxes	5,391	3,659
Accruals and deferred income	<u>57,630</u>	<u>58,676</u>
	<u>122,282</u>	<u>122,329</u>

16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Mortgage (see note 17)	<u>375,291</u>	<u>412,243</u>

The mortgage due after more than 5 years is repaid at a quarterly amount of £4,185.30 and attracts interest at 2.7% per annum.

17 LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand: Mortgage	<u>40,000</u>	<u>40,000</u>
Amounts falling between one and two years: Mortgage - 1-2 years	<u>40,000</u>	<u>40,000</u>
Amounts falling due between two and five years: Mortgage - 2-5 years	<u>120,000</u>	<u>120,000</u>
Amounts falling due in more than five years:  Repayable by instalments: Mortgage due over 5 years	<u>215,291</u>	<u>252,243</u>

18 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	6,336	-
Between one and five years	<u>7,422</u>	<u>5,250</u>
	<u>13,758</u>	<u>5,250</u>

19 SECURED DEBTS

The following secured debts are included within creditors:

	2021 £	2020 £
Mortgage	<u>415,291</u>	<u>452,243</u>

The mortgage is secured by a fixed charge over the property of the Charity.

20 MOVEMENT IN FUNDS

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	1,023,243	152,848	1,176,091
<b>Restricted funds</b>			
Active Movement Room	2,600	613	3,213
The Outdoor Sensory Garden	3,000	5,000	8,000
Marketing Project	-	16,320	16,320
Early years provision	-	68,445	68,445
Nursery wages	-	4,000	4,000
	<u>5,600</u>	<u>94,378</u>	<u>99,978</u>
<b>TOTAL FUNDS</b>	<u>1,028,843</u>	<u>247,226</u>	<u>1,276,069</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	479,862	(327,014)	152,848
<b>Restricted funds</b>			
Contribution towards iKan Standing Brace	1,995	(1,995)	-
Support for Families in Merseyside and Cheshire	53,004	(53,004)	-
Active Movement Room	613	-	613
CE Salary support	20,000	(20,000)	-
The Outdoor Sensory Garden	5,000	-	5,000
Covid 19	25,000	(25,000)	-
Marketing Project	17,362	(1,042)	16,320
Communication sessions	1,500	(1,500)	-
CE Sessions for 5 children	3,000	(3,000)	-
Early years provision	70,000	(1,555)	68,445
Nursery wages	4,000	-	4,000
	<u>201,474</u>	<u>(107,096)</u>	<u>94,378</u>
<b>TOTAL FUNDS</b>	<u>681,336</u>	<u>(434,110)</u>	<u>247,226</u>

20 MOVEMENT IN FUNDS - Continued

Comparatives for movement in funds

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
<b>Unrestricted funds</b>			
General fund	781,896	241,347	1,023,243
<b>Restricted funds</b>			
Active Movement Room	-	2,600	2,600
The Outdoor Sensory Garden	-	3,000	3,000
	-	5,600	5,600
<b>TOTAL FUNDS</b>	<u>781,896</u>	<u>246,947</u>	<u>1,028,843</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	612,591	(371,244)	241,347
<b>Restricted funds</b>			
PPE	50	(50)	-
Support for Families in Merseyside and Cheshire	29,525	(29,525)	-
Support for Families in Merseyside	300	(300)	-
Active Movement Room	27,827	(25,227)	2,600
The Outdoor Sensory Garden	3,000	-	3,000
Contribution Towards Laptops	2,668	(2,668)	-
Covid 19	29,237	(29,237)	-
Magic Carpet Projection Equipment	12,202	(12,202)	-
Marketing Project	85,474	(85,474)	-
Training	3,000	(3,000)	-
Virtual services	5,000	(5,000)	-
Support for Families in the Manchester Area	1,000	(1,000)	-
Support for Families in Southport	500	(500)	-
	<u>199,783</u>	<u>(194,183)</u>	<u>5,600</u>
<b>TOTAL FUNDS</b>	<u>812,374</u>	<u>(565,427)</u>	<u>246,947</u>

## 21 RELATED PARTY DISCLOSURES

Donations totalling £170,000 were made by Trustees to the Charity during the year ended 31 August 2021 (31 August 2020: £nil). No conditions were attached to these donations.

## 22 RESTRICTED FUNDS

Restricted funds are to be applied as follows:

### Restricted Fund - PPE

This fund is to provide personal protective equipment. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Support for Families in Merseyside and Cheshire

This fund is supported by the Steve Morgan Foundation for the use of providing conductive education for families specifically from the Merseyside and Cheshire area. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Support for Families in Merseyside

This fund is for the use of providing conductive education for families from the Merseyside area. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Active Movement Room

This fund is to provide capital contribution towards the active movement room. The amount held in this fund as at 31 August 2021 was £3,213 (2020: £2,600).

### Restricted Fund - Contribution towards Laptops

This fund is to provide support towards the cost of iPads and laptops. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Covid 19 Funding

This fund is to help towards providing the core services and running costs during the Covid 19 pandemic. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Magic Carpet Projection Equipment

This fund is to provide projection equipment for use on the Magic Carpet. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Marketing Project

This fund is to provide support towards the marketing costs of the Charity. The amount held in this fund as at 31 August 2021 was £16,320 (2020: £Nil).

### Restricted Fund - Training

This fund is to provide support towards the cost of training within the Charity. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - The Outdoor Sensory Garden

This fund is to provide support towards the cost of creating the Outdoor sensory garden. The amount held in this fund as at 31 August 2020 was £8,000 (2020: £3,000).

## 22 RESTRICTED FUNDS - continued

### Restricted Fund - Virtual Services

This fund is for the use of providing conductive education for families from the Merseyside area. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Support for Families in Southport

This fund is for the use of providing conductive education for families from the Southport area. The amount held in this fund as at 31 August 2021 was £Nil (2020: £Nil).

### Restricted Fund - Early Years Project

This is a new fund this year in line with the provision of a new nursery. Its purpose is to provide an early years service for children with therapeutic needs whose parents require respite or work. The amount held in this fund as at 31 August 2021 was £68,445 (2020: £Nil).

### Restricted Fund - Early Years Staff

This is a new fund and is for the purpose of providing staff for the Early Years Project. The amount held in this fund as at 31 August 2021 was £4,000 (2020: £Nil).

**Rainbow Hub NW Ltd**

England & Wales - Charity number 1127498

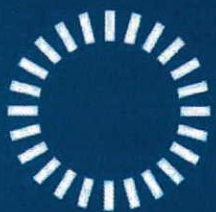
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# Accounts

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# Report of the Trustees and Financial Statements for the Year End 31 August 2020 for Rainbow Hub NW Ltd



**RAINBOW  
HUB**

Rainbow Hub is the trading name of Rainbow Hub NW Ltd. Rainbow Hub NW Ltd is a company limited by guarantee registered in England and Wales, registered office address: Salt Pit Lane, Mawdesley, Ormskirk, L40 2QX, registered company number: 6725399; and a charity registered in England and Wales, registered charity number: 1127498

**CONTENTS OF THE FINANCIAL STATEMENTS**  
For the year ended 31 August 2020

	Page
Chairpersons Report	1
Report of the Trustees	2-10
Report of the Independent Auditors	11-12
Statement of Financial Activities	13
Balance Sheet	14
Cash Flow Statement	15
Notes to the Cash Flow Statement	16
Notes to the Financial Statements	17-27



## CHAIRPERSONS REPORT

For the year ended 31 August 2020

This year has proved to be one of the most challenging in the history of Rainbow Hub. Like many other charities, we have had to adapt the way we deliver our services to comply with Government guidelines surrounding Covid-19 whilst ensuring that we continue to meet the needs of the children and families we support.

As the pandemic took hold, March saw Rainbow Hub having to close the site and think creatively about how to provide ongoing services. We became one of the first centres to offer virtual Conductive Education sessions. At that time we also said goodbye to our Chief Executive, Carole Cochrane CBE and welcomed our Head of Fundraising, Lyndsay Fahey, into the Interim Chief Executive role. We are extremely grateful to Carole for her commitment and dedication to Rainbow Hub and we wish her well in her retirement.

Since the start of the pandemic we have focussed on getting through this challenging period as safely and effectively as possible. It soon became clear that our families needed us more than ever. Many of their other avenues of support and therapy were stopped over night and we became a lifeline for them during the lockdown period. With thanks to emergency funding from trusts including The National Lottery Community Fund, The Steve Morgan Foundation, the Lancashire and Merseyside Community Foundation, John Laing Group and INEOS Enterprises and with the support of our major donors we were able to continue offering vital therapy to disabled children from across the North West throughout the year.

Despite the challenges brought by Covid-19 we have still made a huge impact on the lives of the children and families we support. That would not have been possible without the incredible support we have received from our funders, the community, our staff and our amazing volunteers.

We would like to thank all those who helped Rainbow Hub through 2019/20 as we look forward to the future and the re-opening of the site in September 2020.

**Pauline Clare CBE**





**RAINBOW  
HUB**

## Report of the Trustees for the year ended 31 August 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charitable company passed a special resolution on 21 August 2019 changing its name from The Legacy Rainbow House to Rainbow Hub NW Ltd. The Charity works to the shortened name of Rainbow Hub.

Rainbow Hub is a Charitable Company Limited by Guarantee employing 16 staff (a mixture of full and part time staff) and supporting over 85 families.

Rainbow Hub was established in direct response to the needs of parents of disabled children. The service has grown in both scope and scale offering an increasing range of services to increased numbers of children and young people.

### OBJECTIVES AND ACTIVITIES

#### Objectives

'To achieve the education and relieve the suffering of people (mainly children) with physical disabilities and life reducing conditions and to provide information, advice and guidance for their families and carers in particular by means of education, conductive education, rehabilitation and the provision of participation in sport and other recreation'.

#### Public benefit statement

Rainbow Hub works for the public benefit through its work delivering a range of education, enablement and support services to disabled children and young people and their families. The Trustees have complied with their duty to note and pay due regard to public benefit guidance published by The Charity Commission. The Trustees are committed to ensuring the Charity remains responsive to, and respectful of, the diverse needs of those with disabilities and their families and the local community, enabling families to pursue ordinary lives and to see their disabled family member achieve their full potential.

## STRATEGIC REPORT

### Achievement and performance

#### Charitable activities

This year has been a challenging time for Rainbow Hub. As a charity providing hands on therapies to children with neurological conditions, many of whom are extremely vulnerable to serious illness if they were to contract Covid-19, we have had difficult decisions to make, balancing the safety of our beneficiaries with their need for our services.

Between September 2019 and March 2020 we were delivering Conductive Education, physiotherapy, Rebound Therapy and family support to over 90 children each week. In November 2019 we launched our new name and brand in front of 200 guests at our much anticipated annual ball and we were looking forward to our next phase of development.

In March 2020, as the country began to realise the severity of the situation, the Board of Trustees made the difficult but necessary decision to suspend all onsite services. It was also necessary to furlough the majority of our employees in order to protect the future and financial stability of Rainbow Hub.

However, it quickly became apparent that our services were desperately needed as families told us of their desperation. Statutory and respite support had stopped overnight and disabled children were unable to access the physical therapies so vital to their progression. We quickly became one of the first organisations to offer virtual Conductive Education sessions. We adapted our way of working so as well as virtual therapy sessions we were also able to provide home learning programmes, video, telephone calls and email support for families.

We are extremely proud of our staff team who have worked tirelessly through a very difficult year. Despite the challenges we can celebrate a number of achievements, perhaps the greatest of which is continuing to be there for our beneficiaries when they needed us the most.

#### Our Performance

From September 2019 to March 2020 we provided:

- 4000 hours of Conductive Education to over 94 children
- 100 hours of one to one physio to 15 children
- 200 hours of one to one parent support
- 50 hours of Rebound Therapy to 30 children
- A Dad's Day Out to Preston North End FC
- Enabled 20 families to enjoy a trip to Gulliver's World, Warrington
- Hosted a family Christmas party enjoyed by over 50 families
- Supported 10 families at the Kidz to Adultz North event
- Helped 12 families to successfully complete forms and be awarded Disability Living Allowance

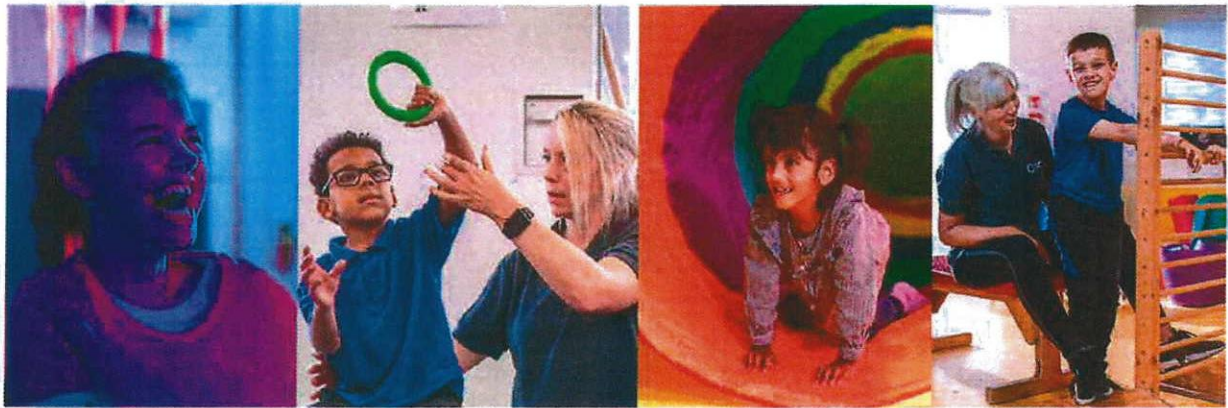
From April 2020 to August 2020 we provided:

- 440 hours of virtual Conductive Education to over 40 children
- 20 hours of virtual communication group sessions to over 15 children
- Video, telephone and email support to 50 shielding families
- Provided 30 hours of access to our sensory room and active movement room to allow individual households time away from home in a safe environment.
- 8 children learned to push up from a sitting position into standing and hold this position (whilst holding the bars and with close supervision)
- 5 children learned how to push into the 4 point kneeling position and hold this for seconds and in some cases minutes.
- 1 child learned to transfer from a seat to their wheelchair and from the floor to a bench.
- 18 children learned to walk with aids (ladders and bars)
- 10 children have been able to indicate they want something specific

## STRATEGIC REPORT

In addition to these bigger achievements there have also been many smaller achievements which are just as important and significant for the children involved:-

- 8 children have been able to bring their hands to midline
- 8 children have been able to bring their arms up/down
- 10 children have been able to engage with toys
- 3 children are able to step without crossing their legs- thus giving them a more natural gait



These are no small victories.

## FINANCIAL REVIEW

### Financial position

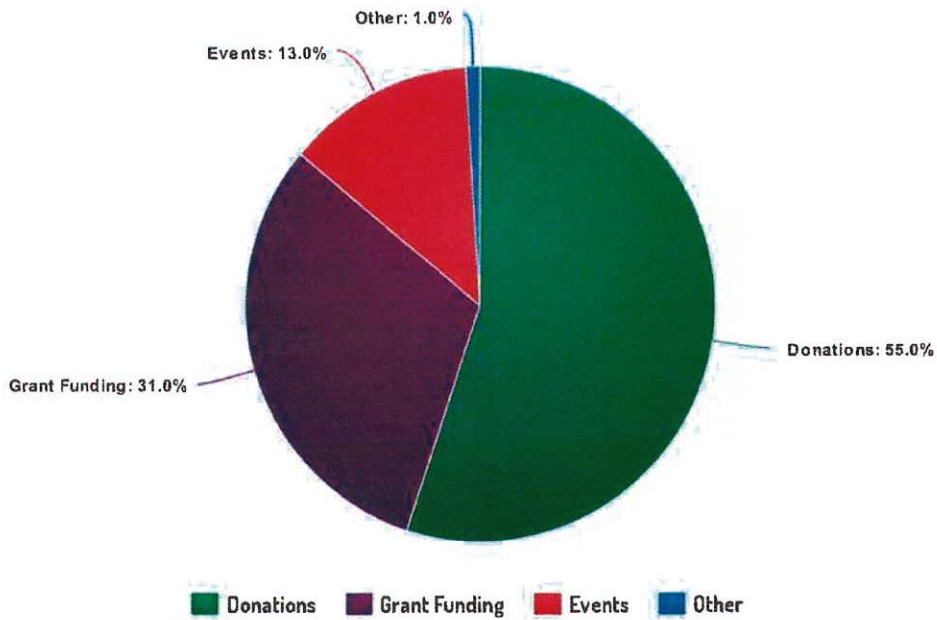
Rainbow Hub has had a successful year after receiving substantial Covid-19 emergency funding from several donors including The National Lottery Community Foundation, Community Foundation for Lancashire and Merseyside and the Steve Morgan Foundation. The value of these donations is set out in note 2.

We are also fortunate to have the support of several major donors who have continued to support Rainbow Hub throughout the pandemic.

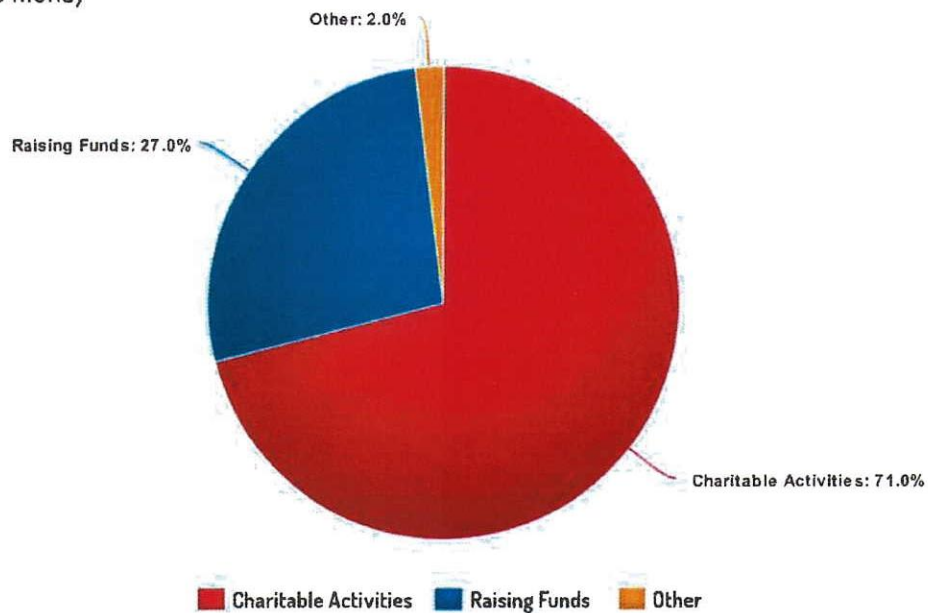
This provides a sound start to 20/21, a year in which we anticipate raising funds will prove difficult.

The cash balances as at 31st August 2020 were £327,572 (2019: £112,902) and the closing net assets were £1,028,842 (2019: £781,896).

How we raised the money



How we spent the money



Reserves policy

It is the policy of the Charity to maintain unrestricted funds, adjusted for the property value less the associated borrowings, at a minimum level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency applications for grants, which arise from time to time. At present free reserves are at target level.

The Trustees review this policy on an annual basis.



### Principal risks and uncertainties

The Trustees of Rainbow Hub ensure there is an up to date Risk Register covering principle risks and uncertainties facing the Charity. The Risk Register focuses on the key areas of Finance; Funding; Management; Governance; Compliance; Services; Health and Safety and Safeguarding.

Trustees guide the strategic direction of the Charity by following an agreed Business Plan. Responsibility for delivering the Business Plan is delegated to the Charity Chief Executive and the staff team, who ensure robust plans are in place and followed for key areas of the organisation.

Trustees meet quarterly and review Key Performance Indicators. They sign off an annual financial budget and review progress against it through detailed management accounts.

Rainbow Hub has strong policies and procedures covering all functions. We follow strict Limits of Authority procedures regarding finance service delivery and fundraising. Two authorised officials are required to sign off decisions or financial transactions at significant levels or outside of the budget.

A Business Management Plan and adequate levels of insurance are in place to reduce the risk of service delivery, reputational, building, IT or HR issues.

Both internal and external training is provided to all staff and volunteers to a level appropriate for their roles and responsibilities and all Trustees, staff and volunteers undertake Safeguarding Level 2 training.

### Future plans

We are preparing for a change in leadership. The Chair of the Board, Pauline Clare CBE DL, retires in December 2020 after successfully leading the organisation for five years and following the retirement of our former CEO, Carole Cochrane CBE in March 2020.

This focus of this year has very much been raising funds and continuing services throughout the pandemic. Trustees, together with the CEO, will review the Business Plan and create a strategic approach for the next three years which will include:

- Reaching more families
- Developing a more diverse referral pathway
- Implementing an efficient outcome measurement tool
- Expanding our Conductive Education service
- Expanding our physiotherapy service
- Expanding our Rebound Therapy service
- Developing our outdoor area by updating our sensory area and creating a memory garden
- Working with the Conductive Education Consortium to increase awareness of Conductive Education and its benefits

We are very much aware that the Charity has a difficult year ahead. Our focus for the next year must be on securing sufficient funds and meeting the needs of our beneficiaries whilst minimising risk.

### Our approach to fundraising

We were fortunate enough to benefit from emergency funding made available as a result of the Covid-19 pandemic however we anticipate a reduction in income from many funding streams over the coming 12 months.

In view of this our budget for 20/21 accounts for a substantial reduction in funds generated from community and corporate fundraising. We are also unable to host our annual events as we have in previous years. We will be hosting alternative virtual events but our budget reflects a reduction in income.

### Implementation of Services

The vulnerability of our beneficiaries and the legislation around Covid-19 has resulted in our services being delivered in a very different way than usual. To minimise risk to families, volunteers and staff we will continue to run smaller group sessions, ensure staff wear adequate PPE, limit visitors to Rainbow Hub and practice social distancing, hand washing and good respiratory hygiene.

We are hoping for a future where these measures are no longer necessary and we can once again focus on the growth and development of Rainbow Hub.



## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Charity is governed by its Memorandum and Articles of Association with the activities of the organisation being entrusted to a Board comprising of at least three Trustees. The Trustees are drawn from different backgrounds both in business and as parents of children with disabilities, bringing a broad range of skills, experience and knowledge to Board deliberations.

New Trustees are appointed by resolution of the Trustees, in accordance with the provisions of the Articles of Association. All new Trustees appointed in the year are familiarised with their statutory responsibilities, their role as Board members, the governance framework within Rainbow Hub, the work of the Charity and the risk environment. Ongoing training is arranged as and when identified.

### Organisational structure

The Board of Trustees meets quarterly to set the direction and oversees the management and delivery of services. They delegate day to day management to the Chief Executive. Staff are periodically invited to attend Board meetings to present on their areas of work thus enhancing relationships between staff and Trustees and for Trustees to learn more about our services from those delivering them.

The Charity operates with a Senior Management Team comprising of the Chief Executive, Office Manager, Lead Conductor and Head of Fundraising.

The Chief Executive works closely with the Senior Management Team who meet on a weekly basis. These meetings help inform the strategic direction and ensure the effective management of the organisation. The meetings ensure close monitoring of services and finances and enable the Chief Executive to raise any relevant issues with the Board at the earliest opportunity.

Our Chair communicates formally with the Chief Executive, monthly as a minimum, to ensure progress against plans is focussed and delivered in line with expectations. Our Treasurer also communicates with the Chief Executive, monthly as a minimum, to discuss finances and ensure expenditure is within budget.

### Decision making

The Chief Executive works with a Senior Management Team which comprises Finance Manager, Head of Conductive, Charity Manager (Resources) & Head of Fundraising. These meetings help inform the strategic direction and ensure the whole organisation is able to participate at all levels throughout the organisation. These Senior Management Team meetings also ensure close monitoring of services and finances and to be able to raise any relevant issues to the Board at the earliest opportunity.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**  
06725399 (England and Wales)

**Registered Charity number**  
1127498

**Registered office:** Rainbow Hub  
Salt Pit Lane  
Mawdesley  
Ormskirk  
Lancashire  
L40 2QX

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### TRUSTEES

P A Clare (Chair)  
K M Abbott (Treasurer)  
A V Dewhurst  
G E Jones  
K L Macpherson  
P Maddison  
M Mcwha  
L D'Arcy  
PJ Holmes (appointed 16/12/2019)  
LA Farrant (appointed 16/12/2019)

### KEY MANAGEMENT

L Fahey (Interim Chief Executive - appointed June 20, previously Head of Fundraising)  
K Gee (Office Manager)  
C Cochran (Chief Executive - left March 20)  
J Ashcroft (Lead Conductor)

### AUDITORS

McMillan & Co LLP  
Chartered Accountants and  
Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley  
Lancashire  
PR7 7NA

### BANKERS

Barclays Bank plc  
38 Fishergate  
Preston  
PR1 2AD

National Westminster Bank plc  
46 Market Street  
Chorley  
Lancashire  
PR7 2RZ

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rainbow Hub NW Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company'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.

### AUDITORS

The auditors, McMillan & Co LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...16<sup>th</sup> DECEMBER 2020..... and signed on the board's behalf by:



K M Abbott - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF RAINBOW HUB NW LIMITED

### Opinion

We have audited the financial statements of Rainbow Hub NW Limited (the 'charitable company') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; &
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF RAINBOW HUB NW LIMITED

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

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

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

### **Our responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

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

Neil McMillan FCA (Senior Statutory Auditor)  
for and on behalf of McMillan & Co LLP  
Chartered Accountants and  
Statutory Auditor  
28 Eaton Avenue  
Matrix Office Park  
Buckshaw Village  
Chorley  
Lancashire  
PR7 7NA

Date: 14 DECEMBER 2020

STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 August 2020

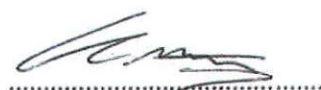
	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations	2	502,437	199,783	702,220	429,347
Charitable activities	5				
Charitable activities		300	-	300	22,154
Events	3	109,587	-	109,587	122,569
Investment income	4	267	-	267	15
<b>Total</b>		<b>612,591</b>	<b>199,783</b>	<b>812,374</b>	<b>574,085</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	150,166	-	150,166	184,799
Charitable activities	7				
Charitable activities		174,755	194,183	368,938	376,395
Depreciation		34,649	-	34,649	35,958
Other		11,674	-	11,674	-
<b>Total</b>		<b>371,244</b>	<b>194,183</b>	<b>565,427</b>	<b>597,152</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>241,347</b>	<b>5,600</b>	<b>246,947</b>	<b>(23,067)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		781,896	-	781,896	804,963
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,023,243</b>	<b>5,600</b>	<b>1,028,843</b>	<b>781,896</b>

**BALANCE SHEET**  
For the year ended 31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	1,200,502	-	1,200,502	1,222,761
<b>CURRENT ASSETS</b>					
Debtors	14	35,341	-	35,341	13,266
Cash at bank		<u>321,972</u>	<u>5,600</u>	<u>327,572</u>	<u>112,902</u>
		357,313	5,600	362,913	126,168
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>(122,329)</u>	-	<u>(122,329)</u>	<u>(119,797)</u>
<b>NET CURRENT ASSETS</b>					
		<u>234,984</u>	<u>5,600</u>	<u>240,584</u>	<u>6,371</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		1,435,486	5,600	1,441,086	1,229,132
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	<u>(412,243)</u>	-	<u>(412,243)</u>	<u>(447,236)</u>
<b>NET ASSETS</b>					
		<u>1,023,243</u>	<u>5,600</u>	<u>1,028,843</u>	<u>781,896</u>
<b>FUNDS</b>					
Unrestricted funds	20			1,023,243	781,896
Restricted funds				<u>5,600</u>	-
<b>TOTAL FUNDS</b>					
				<u>1,028,843</u>	<u>781,896</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

11<sup>th</sup> DECEMBER 2020 and were signed on its behalf by:



K M Abbott - Trustee

**CASH FLOW STATEMENT**  
For the year ended 31 August 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	276,370	95,499
Interest paid		<u>(14,584)</u>	<u>(17,480)</u>
Net cash provided by operating activities		<u>261,786</u>	<u>78,019</u>
Cash flows from Investing activities			
Purchase of tangible fixed assets		(12,390)	(18,020)
Interest received		<u>267</u>	<u>15</u>
Net cash used in Investing activities		<u>(12,123)</u>	<u>(18,005)</u>
Cash flows from financing activities			
Mortgage repayments in year		<u>(34,993)</u>	<u>(32,904)</u>
Net cash used in financing activities		<u>(34,993)</u>	<u>(32,904)</u>
		<u>                    </u>	<u>                    </u>
Change in cash and cash equivalents in the reporting period		<u>214,670</u>	27,110
Cash and cash equivalents at the beginning of the reporting period		<u>112,902</u>	<u>85,792</u>
Cash and cash equivalents at the end of the reporting period		<u><u>327,572</u></u>	<u><u>112,902</u></u>

**NOTES TO THE CASH FLOW STATEMENT**  
For the year ended 31 August 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net Income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	246,947	(23,067)
Adjustments for:		
Depreciation charges	34,649	35,958
Interest received	(267)	(15)
Interest paid	14,584	17,480
(Increase)/decrease in debtors	(22,075)	14,009
Increase in creditors	<u>2,532</u>	<u>51,134</u>
Net cash provided by operations	<u>276,370</u>	<u>95,499</u>

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1/9/19 £	Cash flow £	At 31/8/20 £
Net cash			
Cash at bank	<u>112,902</u>	<u>214,670</u>	<u>327,572</u>
	<u>112,902</u>	<u>214,670</u>	<u>327,572</u>
Debt			
Debts falling due within 1 year	(40,000)	-	(40,000)
Debts falling due after 1 year	<u>(447,236)</u>	<u>34,993</u>	<u>(412,243)</u>
	<u>(487,236)</u>	<u>34,993</u>	<u>(452,243)</u>
Total	<u>(374,334)</u>	<u>249,663</u>	<u>(124,671)</u>

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Rainbow Hub NW Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recorded at historical cost unless otherwise stated in the relevant accounting policy note(s).

The presentational currency of the charity is pound sterling (£) and the amounts in the financial statements have been rounded to the nearest £1.

There are no material uncertainties about the charity's ability to continue.

### Going concern

The financial statements have been prepared on the going concern basis on the Trustees' assumption that the Charity will continue to meet its obligations as they fall due. This depends on the Charity's ability to raise sufficient finance to fund its unrestricted operations. Due to the nature of the Charity's income, much of which is received from public donations, it is difficult to forecast a large proportion of the income with any degree of certainty. Current cash flow forecasts, prepared by the Trustees indicate that the Charity has operational funds for the next twelve months from the balance sheet date. The Trustees have taken steps to increase income, and reduce expenditure and are therefore confident that sufficient funds will be raised to enable the Charity to continue as a going concern.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is classified under headings of the Statement of Financial Activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities,
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities,
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

### Company status

The Charity is a company limited by guarantee. The directors of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per director of the charity.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 August 2020

### 1. ACCOUNTING POLICIES - continued

#### Allocation and apportionment of costs

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justified and consistent basis.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	2% on cost
Fixtures and fittings	-	33% on cost and 10% on reducing balance
Motor vehicles	-	20% on cost

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. DONATIONS

	2020	2019
	£	£
Donations and gifts	448,404	342,589
Trusts and grants	<u>253,816</u>	<u>86,758</u>
	<u>702,220</u>	<u>429,347</u>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 August 2020

2. DONATIONS - continued

Grants received, included in the above, are as follows:

	£	£
Steve Morgan Foundation	33,762	32,209
Henry Smith	-	30,000
General	3,102	-
Groundwork UK (Tesco)	3,000	-
UK Heart Foundation	7,202	-
HSBC - Active Movement Room	-	13,926
The Edward Gosling Foundation	5,000	5,000
Marks & Spencer	-	432
Epic Kidz	-	613
Ecclesiastical Grant	-	2,500
Bryan Lancaster's Trust	-	400
The Annandale Charitable Trust	-	1,678
Community Link Foundation	1,950	-
Proven Trust	300	-
The Robert & Evelyn Maud Hall Charitable Trust	500	-
Shepherd Street Trust	2,500	-
Lancashire Community Fund Community Foundation for Lancashire	5,000	-
The National Lottery Community Fund	110,000	-
Ineos Holdings	10,000	-
Percy Bilton	5,000	-
The Casey Trust	1,500	-
Souter Charitable Trust Donation	2,000	-
The WR Foundation	1,000	-
The Nestor Foundation	1,000	-
The John Slater Foundation	4,000	-
The Sportech Foundation	30,000	-
The Barbara Ward Foundation	6,000	-
Laing Investment Management	20,000	-
Other grants	1,000	-
	<u>253,816</u>	<u>86,758</u>

2. EVENTS

	2020	2019
	£	£
Annual Balls	79,551	68,355
Fire walk	-	5,572
Ladies lunch	-	8,532
Ramble	23,939	21,116
Workoutathon	3,677	5,910
Others	2,420	13,084
	<u>109,587</u>	<u>122,569</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 August 2020

**4. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>267</u>	<u>15</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Parental Income	<u>300</u>	<u>22,154</u>
Activity Charitable activities		

**6. RAISING FUNDS**

	2020	2019
	£	£
Raising donations and legacies		
Staff costs	108,004	123,118
Advertising and promotion	178	1,485
Fundraising events	25,082	37,220
Support costs	<u>16,902</u>	<u>22,976</u>
	<u>150,166</u>	<u>184,799</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable activities	325,523	43,415	368,938
Depreciation	<u>34,649</u>	<u>-</u>	<u>34,649</u>
	<u>360,172</u>	<u>43,415</u>	<u>403,587</u>

**8. SUPPORT COSTS**

	Management	Other	Governance costs	Totals
	£	£	£	£
Raising donations and legacies	10,270	3,859	2,773	16,902
Other resources expended	10,752	922	-	11,674
Charitable activities	<u>20,420</u>	<u>11,902</u>	<u>11,093</u>	<u>43,415</u>
	<u>41,442</u>	<u>16,683</u>	<u>13,866</u>	<u>71,991</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 August 2020

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Auditors' remuneration	1,200	1,200
Depreciation - owned assets	<u>34,649</u>	<u>35,958</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**11. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	267,565	372,391
Social security costs	<u>20,904</u>	<u>27,578</u>
	<u>288,469</u>	<u>399,969</u>

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

	2020	2019
Generating voluntary income	5	4
Charitable activities	11	14
Support	<u>2</u>	<u>3</u>
	<u>18</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	371,990	57,357	429,347
Charitable activities			
Charitable activities	22,154	-	22,154
Events	122,569	-	122,569
Investment Income	<u>15</u>	<u>-</u>	<u>15</u>
Total	516,728	57,357	574,085

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 August 2020

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - Continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	179,799	5,000	184,799
Charitable activities			
Charitable activities	324,038	52,357	376,395
Depreciation	35,958	-	35,958
	<hr/>	<hr/>	<hr/>
Total	539,795	57,357	597,152
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(23,067)	-	(23,067)
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	804,963	-	804,963
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>781,896</u>	<u>-</u>	<u>781,896</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 September 2019	1,200,596	412,531	15,500	1,628,627
Additions	-	12,390	-	12,390
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2020	<u>1,200,596</u>	<u>424,921</u>	<u>15,500</u>	<u>1,641,017</u>
DEPRECIATION				
At 1 September 2019	145,446	244,920	15,500	405,866
Charge for year	16,012	18,637	-	34,649
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2020	<u>161,458</u>	<u>263,557</u>	<u>15,500</u>	<u>440,515</u>
NET BOOK VALUE				
At 31 August 2020	<u>1,039,138</u>	<u>161,364</u>	<u>-</u>	<u>1,200,502</u>
At 31 August 2019	<u>1,055,150</u>	<u>167,611</u>	<u>-</u>	<u>1,222,761</u>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 August 2020

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors	11,000	693
Other debtors	7,635	-
Prepayments and accrued income	<u>16,706</u>	<u>12,573</u>
	<u>35,341</u>	<u>13,266</u>

**15. TANGIBLE FIXED ASSETS**

	2020	2019
	£	£
Mortgage (see note 17)	40,000	40,000
Trade creditors	19,994	16,756
Social security and other taxes	3,659	6,135
Accruals and deferred income	<u>58,676</u>	<u>56,906</u>
	<u>122,329</u>	<u>119,797</u>

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2020	2019
	£	£
Mortgage (see note 17)	<u>412,243</u>	<u>447,236</u>

The mortgage due after more than 5 years is repaid at a quarterly amount of £4,185.30 and attracts interest at 2.7% per annum.

**17. LOANS**

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Mortgage	<u>40,000</u>	<u>40,000</u>
Amounts falling between one and two years:		
Mortgage - 1-2 years	<u>40,000</u>	<u>40,000</u>
Amounts falling due between two and five years:		
Mortgage - 2-5 years	<u>120,000</u>	<u>120,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Mortgage due over 5 years	<u>252,243</u>	<u>287,236</u>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 August 2020

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Between one and five years	<u>5,250</u>	<u>7,350</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	2020 £	2019 £
Mortgage	<u>452,243</u>	<u>487,236</u>

The mortgage is secured by a fixed charge over the property of the Charity.

20. MOVEMENT IN FUNDS

	At 1/9/19 £	Net movement in funds £	At 31/8/20 £
Unrestricted funds			
General fund	781,896	241,347	1,023,243
Restricted funds			
Active Movement Room	-	2,600	2,600
The Outdoor Sensory Garden	-	3,000	3,000
	-	<u>5,600</u>	<u>5,600</u>
TOTAL FUNDS	<u>781,896</u>	<u>246,947</u>	<u>1,028,843</u>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 August 2020

20. MOVEMENT IN FUNDS - Continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>612,591</u>	<u>(371,244)</u>	<u>241,347</u>
Restricted funds			
PPE	50	(50)	-
Support for Families in Merseyside and Cheshire	29,525	(29,525)	-
Support for Families in Merseyside	300	(300)	-
Active Movement Room	27,827	(25,227)	2,600
The Outdoor Sensory Garden	3,000	-	3,000
Contribution Towards Laptops	2,668	(2,668)	-
Covid 19	29,237	(29,237)	-
Magic Carpet Projection Equipment	12,202	(12,202)	-
Marketing Project	85,474	(85,474)	-
Training	3,000	(3,000)	-
Virtual services	5,000	(5,000)	-
Support for Families in the Manchester Area	1,000	(1,000)	-
Support for Families in Southport	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>199,783</u>	<u>(194,183)</u>	<u>5,600</u>
TOTAL FUNDS	<u>812,374</u>	<u>(565,427)</u>	<u>246,947</u>

Comparatives for movement in funds

	At 1/9/18 £	Net movement in funds £	At 31/8/19 £
Unrestricted funds			
General fund	<u>804,963</u>	<u>(23,067)</u>	<u>781,896</u>
TOTAL FUNDS	<u>804,963</u>	<u>(23,067)</u>	<u>781,896</u>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 August 2020

20. MOVEMENT IN FUNDS - Continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	516,728	(539,795)	(23,067)
Restricted funds			
Family Days	3,178	(3,178)	-
Support for Families In Merseyside and Cheshire	32,208	(32,208)	-
Support for Families in Merseyside	2,000	(2,000)	-
Active Movement Room	13,926	(13,926)	-
CE Salary support	5,000	(5,000)	-
The Outdoor Sensory Garden	432	(432)	-
Contribution Towards Laptops	613	(613)	-
	<u>57,357</u>	<u>(57,357)</u>	<u>-</u>
TOTAL FUNDS	<u>574,085</u>	<u>(597,152)</u>	<u>(23,067)</u>

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020 or for the year ended 31 August 2019.

22. RESTRICTED FUNDS

Restricted funds are to be applied as follows:

Restricted Fund - PPE

This fund is to provide personal protective equipment. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

Restricted Fund - Support for Families in Merseyside and Cheshire

This fund is supported by the Steve Morgan Foundation for the use of providing conductive education for families specifically from the Merseyside and Cheshire area. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

Restricted Fund - Support for Families in Merseyside

This fund is for the use of providing conductive education for families from the Merseyside area. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

Restricted Fund - Active Movement Room

This fund is to provide capital contribution towards the active movement room. The amount held in this fund as at 31 August 2020 was £2,600 (2019: £Nil).

Restricted Fund - Contribution towards Laptops

This fund is to provide support towards the cost of iPads and laptops. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil)

Restricted Fund - Covid 19 Funding

This fund is to help towards providing the core services and running costs during the Covid 19 pandemic. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

## 22. RESTRICTED FUNDS - Continued

### Restricted Fund - Magic Carpet Projection Equipment

This fund is to provide projection equipment for use on the Magic Carpet. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

### Restricted Fund - Marketing Project

This fund is to provide support towards the marketing costs of the Charity. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

### Restricted Fund - Training

This fund is to provide support towards the cost of training within the Charity. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

### Restricted Fund - The Outdoor Sensory Garden

This fund is to provide support towards the cost of creating the Outdoor sensory garden. The amount held in this fund as at 31 August 2020 was £3,000 (2019: £Nil).

### Restricted Fund - Virtual Services

This fund is for the use of providing conductive education for families from the Merseyside area. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

### Restricted Fund - Support for Families in Southport

This fund is for the use of providing conductive education for families from the Southport area. The amount held in this fund as at 31 August 2020 was £Nil (2019: £Nil).

# Our Performance



From September 2019 to March 2020 we provided:

100  
hours of  
one to one physio  
to 15 children

Hosted a Christmas  
party enjoyed by over  
50  
families

4000  
hours of Conductive Education  
to over 94 children



Enabled  
20  
families to enjoy a trip to  
Gulliver's World,  
Warrington



50  
hours of Rebound Therapy  
to 30 children

Supported  
10  
families at the Kidz  
to Adultz North event

A Dad's  
day out to  
Preston North  
End FC



200  
hours of  
one to one  
parent  
support

Helped  
12  
families to successfully  
complete forms and be awarded  
Disability Living Allowance

From April 2020 to August 2020 we provided:

Video, telephone  
and email support  
to  
50  
shielding  
families

440  
hours of virtual Conductive Education  
sessions to over 40 children

20  
hours of virtual communication  
group sessions to over 15 children

Provided  
30  
hours of access to our  
sensory room and active  
movement room to allow  
individual households  
time away from home  
in a safe environment

# The difference we made



2

children took their first steps



1

child learned to transfer from a seat to their wheelchair and from the floor to a bench.

16

children learned to sit independently

8

children learned to push up from a sitting position into standing and hold this position

10

children have been able to indicate they want something specific

18

children learned to walk with aids

5

children learned how to push into the 4 point kneeling position and hold this for seconds and in some cases minutes.

4

children learned to crawl

4

children learned to move around the floor- by way of rolling and commando crawling

10

children have been able to engage with toys

