



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

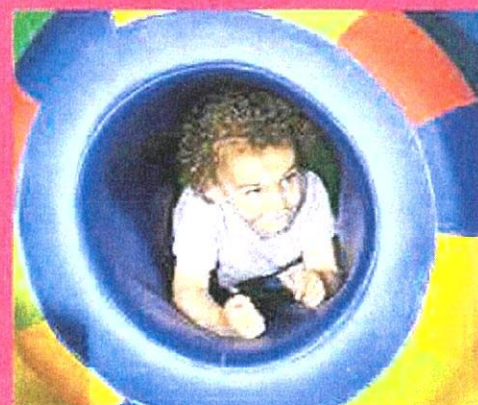
15

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

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Rainbow Hub NW Ltd
Report of the Trustees
for the year ended 31 August 2021

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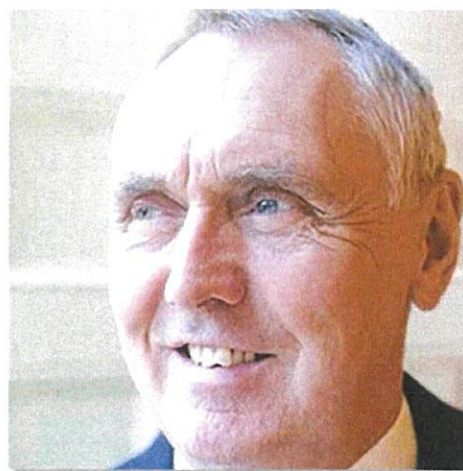
I am delighted to report that despite the challenges brought about by Covid-19, the 20th year of Rainbow Hub has been a successful one. The pandemic continued to highlight the need for our services even more. The relief we saw in those families returning after lockdown reaffirmed our purpose and the 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





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

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

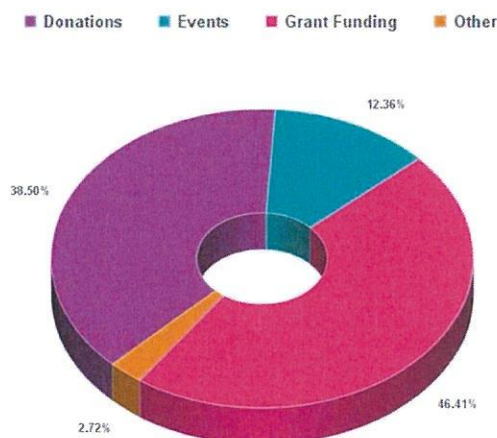
Rainbow Hub has had another successful year, helped enormously by continued support from Steve Morgan Foundation and Barbara Ward Children's Charity and grants from other trusts including Garfield Weston, The Holroyd Foundation and The Halsall Foundation. With many of our fundraising events having to 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.

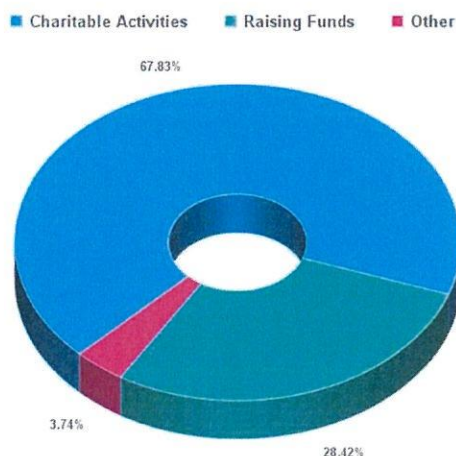
Preparations are now underway for our 20th anniversary ball and we have seen a small rise in the level of fundraising within the corporate world and in the community. All of this provides hope for a sound start to 21/22, a year in which we anticipate raising funds will continue to prove difficult.

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

Rainbow Hub NW Ltd
Report of the Trustees
for the year ended 31 August 2021

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 25th December 2021 and signed on the board's behalf by:


K M Abbott - Trustee


W Ainscough - Chairperson

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

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.

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. 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: 26 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 £ |
|------------------------------------|-------|------------------------|-----------------------|--------------------------|--------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations | 2 | 377,089 | 201,474 | 578,563 | 702,220 |
| Charitable activities | 5 | | | | |
| Charitable activities | | - | - | - | 300 |
| Events | 3 | 84,217 | - | 84,217 | 109,587 |
| Investment income | 4 | 77 | - | 77 | 267 |
| Other income | | 18,479 | - | 18,479 | - |
| Total | | 479,862 | 201,474 | 681,336 | 812,374 |
| EXPENDITURE ON | | | | | |
| Raising funds | 6 | 123,392 | - | 123,392 | 150,166 |
| Charitable activities | 7 | | | | |
| Charitable activities | | 152,536 | 107,096 | 259,632 | 368,938 |
| Depreciation | | 34,840 | - | 34,840 | 34,649 |
| Other | | 16,246 | - | 16,246 | 11,674 |
| Total | | 327,014 | 107,096 | 434,110 | 565,427 |
| NET INCOME | | 152,848 | 94,378 | 247,226 | 246,947 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 1,023,243 | 5,600 | 1,028,843 | 781,896 |
| TOTAL FUNDS CARRIED FORWARD | | 1,176,091 | 99,978 | 1,276,069 | 1,028,843 |

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

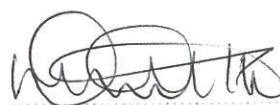
BALANCE SHEET

| | Notes | Unrestricted fund £ | Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|------------------------|-----------------------|--------------------------|--------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 13 | 1,171,021 | - | 1,171,021 | 1,200,502 |
| CURRENT ASSETS | | | | | |
| 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 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 15 | (122,282) | - | (122,282) | (122,329) |
| NET CURRENT ASSETS | | <u>380,361</u> | <u>99,978</u> | <u>480,339</u> | <u>240,584</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 1,551,382 | 99,978 | 1,651,360 | 1,441,086 |
| CREDITORS | | | | | |
| Amounts falling due after more than one year | 16 | (375,291) | - | (375,291) | (412,243) |
| NET ASSETS | | <u>1,176,091</u> | <u>99,978</u> | <u>1,276,069</u> | <u>1,028,843</u> |
| FUNDS | 20 | | | | |
| Unrestricted funds | | | | 1,176,091 | 1,023,243 |
| Restricted funds | | | | <u>99,978</u> | <u>5,600</u> |
| TOTAL FUNDS | | | | <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 25th December 2021 and were signed on its behalf by:



K M Abbott - Trustee



W Ainscough - Chairperson

The notes form part of the

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 August 2021

Rainbow Hub NW Ltd
Report of the Trustees
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CASH FLOW STATEMENT

| | Notes | 2021 £ | 2020 £ |
|---|-------|-------------------|-------------------|
| Cash flows from operating activities | | | |
| 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> |
| Cash flows from investing activities | | | |
| 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> |
| Cash flows from financing activities | | | |
| 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> |
| | | <u> </u> | <u> </u> |
| Change in cash and cash equivalents in the reporting period | | 258,586 | 214,670 |
| 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

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 TO THE CASH FLOW STATEMENT

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2021 £ | 2020 £ |
|---|-----------------------|-----------------------|
| Net income for the reporting period (as per the Statement of Financial Activities) | 247,226 | 246,947 |
| Adjustments for: | | |
| 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 | (47) | 2,532 |
| Net cash provided by operations | <u>313,559</u> | <u>276,370</u> |

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

| | At 1/9/20 £ | Cash flow £ | At 31/8/21 £ |
|---------------------------------|------------------|-----------------------|-----------------------|
| Net cash | | | |
| 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> |
| Debt | | | |
| Debts falling due within 1 year | (40,000) | - | (40,000) |
| Debts falling due after 1 year | (412,243) | <u>36,952</u> | (375,291) |
| | (452,243) | <u>36,952</u> | (415,291) |
| Total | (124,671) | <u>295,538</u> | <u>170,867</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.

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> |

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

2. DONATIONS - Continued

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Steve Morgan Foundation | 53,004 | 33,762 |
| Jim Smith | 12,404 | - |
| General | 3,916 | 3,102 |
| Donation 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 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 |
| Clear Marketing | 1,042 | - |
| The Casey Trust | 1,500 | 1,500 |
| Souter Charitable Trust Donation | 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 |
| Leasing Investment Management | 10,000 | 20,000 |
| The Helsell Foundation | 15,000 | - |
| The Holroyd Foundation | 18,000 | - |
| Peter Latham 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 | - |
| The Alchemy Foundation | 500 | - |
| The Rank 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 Donation For Outdoor Sensory Garden | 5,000 | - |
| Other grants | - | 1,000 |
| | 316,224 | 253,816 |

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 | 3,970 | 2,420 |
| | <u>84,217</u> | <u>109,587</u> |

4 INVESTMENT INCOME

| | 2021 | 2020 |
|--------------------------|-----------|------------|
| | £ | £ |
| Deposit account interest | <u>77</u> | <u>267</u> |

5 INCOME FROM CHARITABLE ACTIVITIES

| | 2021 | 2020 |
|--------------------------------|------|------|
| | £ | £ |
| Parental income | - | 300 |
| 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 | 16,838 | 16,902 |
| | <u>123,392</u> | <u>150,166</u> |

7 CHARITABLE ACTIVITIES COSTS

| | Direct Costs | Support costs (see note 8) | Totals |
|-----------------------|----------------|----------------------------|----------------|
| | £ | £ | £ |
| Charitable activities | 213,948 | 45,684 | 259,632 |
| Depreciation | 34,840 | - | 34,840 |
| | <u>248,788</u> | <u>45,684</u> | <u>294,472</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

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 £ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations | 502,437 | 199,783 | 702,220 |
| Charitable activities | | | |
| Charitable activities | 300 | - | 300 |
| Events | 109,587 | - | 109,587 |
| Investment income | 267 | - | 267 |
| Total | 612,591 | 199,783 | 812,374 |
| EXPENDITURE ON | | | |
| Raising funds | 150,166 | - | 150,166 |
| Charitable activities | | | |
| Charitable activities | 174,755 | 194,183 | 368,938 |
| Depreciation | 34,649 | - | 34,649 |
| Other | 11,674 | - | 11,674 |
| Total | 371,244 | 194,183 | 565,427 |
| NET INCOME | 241,347 | 5,600 | 246,947 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 781,896 | - | 781,896 |
| TOTAL FUNDS CARRIED FORWARD | <u>1,023,243</u> | <u>5,600</u> | <u>1,028,843</u> |

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 August 2021

Rainbow Hub NW Ltd
Report of the Trustees
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13 TANGIBLE FIXED ASSETS

| | Freehold property £ | Fixtures and fittings £ | Totals £ |
|-----------------------|---------------------------|----------------------------------|------------------|
| COST | | | |
| 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> |
| DEPRECIATION | | | |
| At 1 September 2020 | 161,458 | 263,557 | 425,015 |
| Charge for year | <u>16,012</u> | <u>18,828</u> | <u>34,840</u> |
| At 31 August 2021 | <u>177,470</u> | <u>282,385</u> | <u>459,855</u> |
| NET BOOK VALUE | | | |
| 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.

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

20 MOVEMENT IN FUNDS

| | At 1/9/20 £ | Net movement in funds £ | At 31/8/21 £ |
|----------------------------|------------------|----------------------------------|------------------|
| Unrestricted funds | | | |
| General fund | 1,023,243 | 152,848 | 1,176,091 |
| Restricted funds | | | |
| 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> |
| TOTAL FUNDS | <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 £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 479,862 | (327,014) | 152,848 |
| Restricted funds | | | |
| 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> |
| TOTAL FUNDS | <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 £ |
|----------------------------|----------------|----------------------------------|------------------|
| 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 |
| | - | 5,600 | 5,600 |
| TOTAL FUNDS | <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 £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 612,591 | (371,244) | 241,347 |
| 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 | 500 | (500) | - |
| | <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> |

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).