



# 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 NW Limited

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for the year ended 31 August 2023

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# Report from the Chairperson

for the year ended 31 August 2023

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".*

### Effie, age 5

*"Effie 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."*



### 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."*



### 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""*



### 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.

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

# Strategic Report

Achievement and performance | Charitable activities

## Our Strategic Aims continued

 What we said we'd do	 What we've done
<b>Digital</b> We will find new, more effective ways of communicating with our families.	We are developing a new website which is set to launch in March 2024.
We will improve our website functionalities and performance.	We are working with a digital marketing agency to develop our digital marketing strategy.
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.	We have increased the number of followers on several social media channels including Facebook and Instagram.
<b>Partnership</b> We will develop partnerships with other local charities and organisations like ours.	We are working in partnership with Derian House Children's Hospice.
We will increase referrals from health and social care professionals.	We have developed good working relationships with decision makers across several Local Authorities.
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.	We are communicating with nursery parents via an app which we are looking to roll out across the organisation.

# 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).

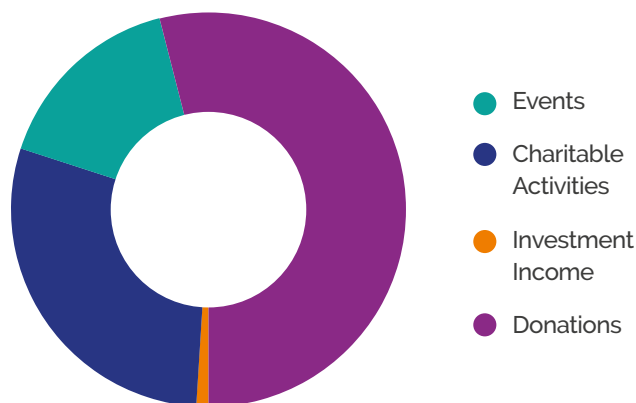
The deficit this year was because of the significant investment into the feasibility of developing Rainbow Hub School. We funded architects, design consultants and planners to ascertain a full budget having secured a pledge of £5m to move forward with the development.

## Reserves policy

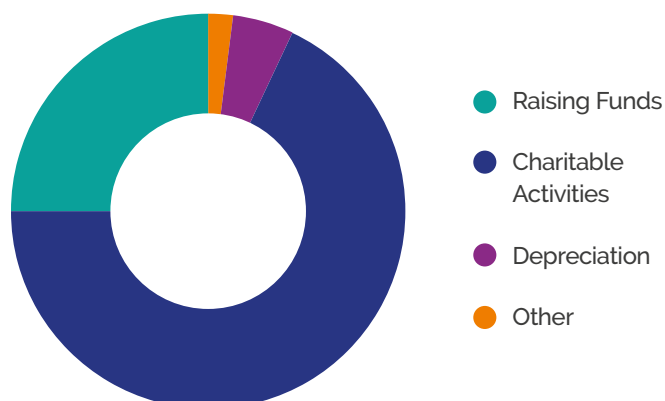
It is the policy of the Charity to maintain unrestricted funds, adjusted for the property value less the associated borrowings, at a minimum level which equates to approximately three months unrestricted expenditure. This provides sufficient funds to cover management, administration, and support costs 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	320,476	(89,562)
Interest paid		(23,869)	(12,204)
<b>Net cash provided by/(used in) operating activities</b>		<b>296,607</b>	<b>(101,766)</b>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(530,905)	(16,902)
Interest received		681	700
<b>Net cash used in investing activities</b>		<b>(530,224)</b>	<b>(16,202)</b>
<b>Cash flows from financing activities</b>			
Mortgage repayments in year		(31,036)	(37,298)
<b>Net cash used in financing activities</b>		<b>(31,036)</b>	<b>(37,298)</b>
Change in cash and cash equivalents in the reporting period		(264,653)	(155,266)
Cash and cash equivalents at the beginning of the reporting period		430,892	586,158
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>166,239</b>	<b>430,892</b>

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

## 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)	166,239
<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	(33,000)
Debts falling due after 1 year	(340,993)	27,036	(313,957)
	(377,993)	31,036	(346,957)
<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
	360,424	280,678
Grants received, included in the above, are as follows:		
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

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

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

	2023 £	2022 £
<b>Mortgage (see note 17)</b>	<b>313,957</b>	<b>340,993</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:

	2023 £	2022 £
<b>Amounts falling due within one year on demand:</b>		
Mortgage	33,000	37,000
<b>Amounts falling between one and two years:</b>		
Mortgage - 1-2 years	33,000	37,000
<b>Amounts falling due between two and five years:</b>		
Mortgage - 2-5 years	99,000	111,000
<b>Amounts falling due in more than five years:</b>		
Repayable by instalments: Mortgage due over 5 years	181,957	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	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 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.