



Report of the Trustees and Financial Statements

for the Year Ended 31 August 2025
for Rainbow HubNW Limited

McMillan & Co LLP Chartered Accountants and Statutory Auditor


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



**RAINBOW
HUB**

Every day is a life changing day

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





Rainbow Hub NW Limited

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for the year ended 31 August 2025

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Report from the Chairperson

for the year ended 31 August 2025

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

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

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

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

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

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

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

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

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

Warm wishes

Kevin Abbott (Chairman) and Lyndsay Fahey (CEO)



Report of the Trustees

for the year ended 31 August 2025

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

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

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

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

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

OBJECTIVES AND ACTIVITIES

Our Purpose and Vision

Our Mission Statement

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

What Matters To Us

The values that shape how we support children and families



Report of the Trustees

for the year ended 31 August 2025

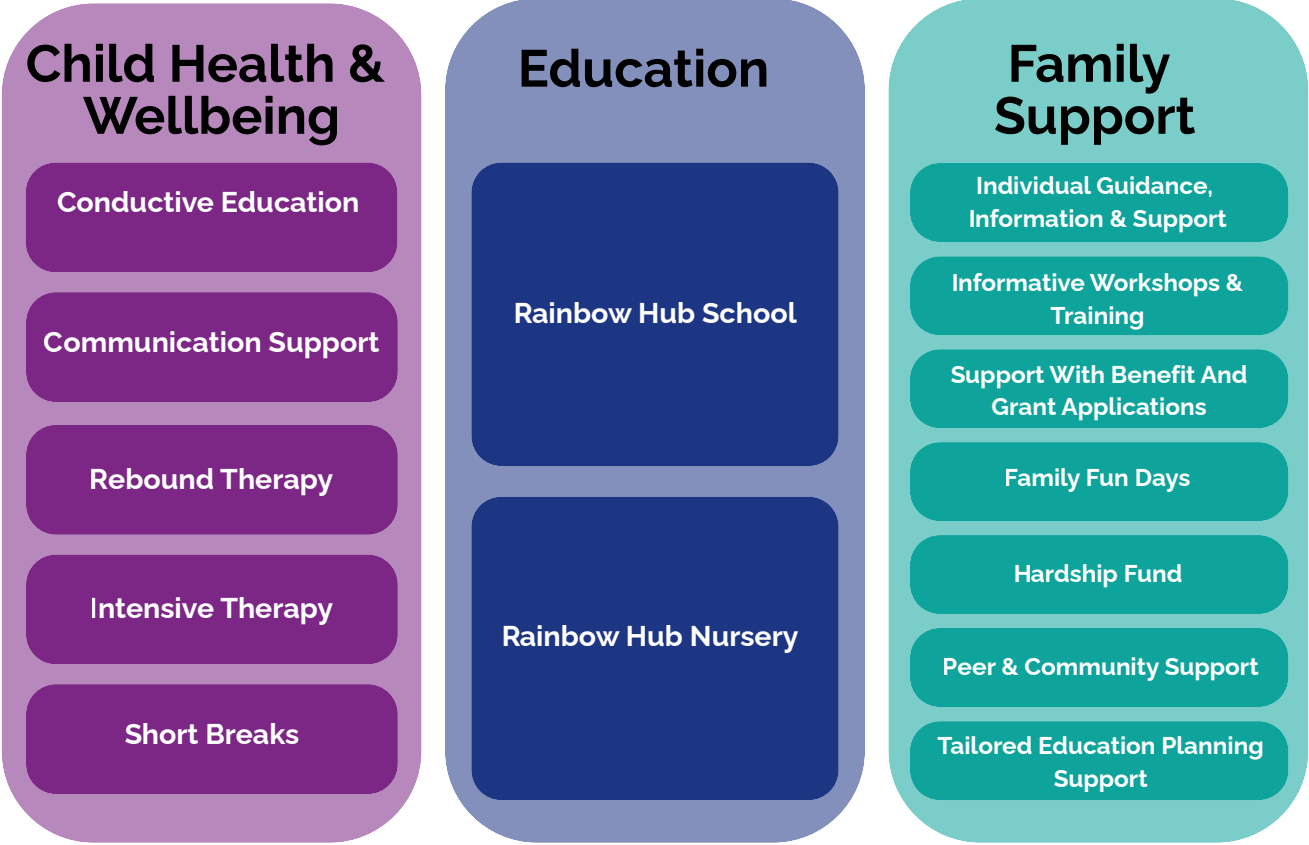
Where children grow, families feel supported, and everyone belongs

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

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

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

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



OBJECTIVES AND ACTIVITIES

Public benefit statement

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

Report of the Trustees

for the year ended 31 August 2025

STRATEGIC REPORT

Achievements and performance

Charitable activities

Transforming lives through possibility, independence and belief

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

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



Child Health & Wellbeing

- We changed the lives of 160 children and young people

Education

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

Family Support

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

Report of the Trustees

for the year ended 31 August 2025

Our Reach and Delivery

During the year we:

Supported

160

children and their families, many with complex and lifelong needs

Delivered over

32,000

hours of rehabilitation, education and therapeutic support

Provided 1:1 tailored support to

15

families

Supported

15

families to secure vital benefits and grants

Enabled

42

families to access our sensory and active movement environments

Achieved an

OUTSTANDING

rating in all areas with Ofsted for Rainbow Hub School

Provided

695

hours of specialist communication support, helping children find their voice

Welcomed

33

new families into the Rainbow Hub community

Provided

4,043

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



Hosted

11

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

Delivered over

17,000

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

Delivered holiday clubs for

33

children, offering vital respite for parents and carers

Ran

44

family activity days, strengthening relationships and reducing isolation

These activities ensured families were not only supported but empowered.

Report of the Trustees

for the year ended 31 August 2025

What This Meant For Children

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

Movement and Mobility:

8

children began walking independently

21

children achieved weight-bearing in standing



12

children stood independently

21

children took their first supported steps using walking aids



20

children learned to walk stairs with support

7

children walked stairs independently

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

Strength, Balance and Control:

19

children developed kneeling skills, with 8 achieving this independently

16

children achieved independent sitting positions previously only possible with support



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

Report of the Trustees

for the year ended 31 August 2025

Communication, Confidence and Independence:

10

children improved
their
communication skills



15

children gained confidence
playing with peers

9

children learned to
grasp and explore
toys independently

10

children learned
to dress
independently



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

Learning and Academic Development:

130

children improved
attention and
engagement in
learning



36

children
progressed in early
literacy

17

children developed
numeracy
understanding

157

children achieved
personalised
learning goals

160

children showed
improved
confidence in
learning

49

children increased
independence in
classroom tasks



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

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

Report of the Trustees

for the year ended 31 August 2025

The Difference This Makes

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

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



100%
of families agreed that
Rainbow Hub:

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

92%
of families agreed that
Rainbow Hub:

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

86%
of families agreed that
Rainbow Hub:

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

79%
of families agreed that
Rainbow Hub:

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

Report of the Trustees

for the year ended 31 August 2025

What our families say



BROOKE

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

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

Brooke (age 16).



JACK

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

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

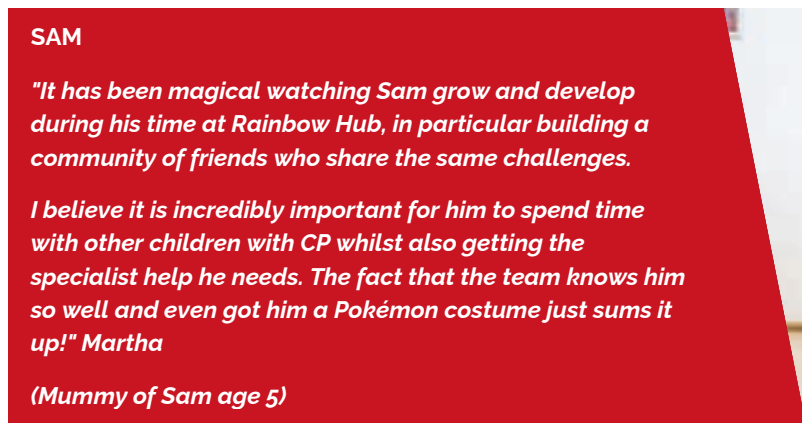
Jack (age 16)



ALICE

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

Rachel (Mummy of Alice age 3)



SAM

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

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

(Mummy of Sam age 5)



Report of the Trustees

for the year ended 31 August 2025

What our families say

ISLA

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

Isla's Mum.



EDIE

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

Edie's Mum.



ROMAN

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

Roman's Mum.

Report of the Trustees

for the year ended 31 August 2025

Volunteer Contribution and Impact

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

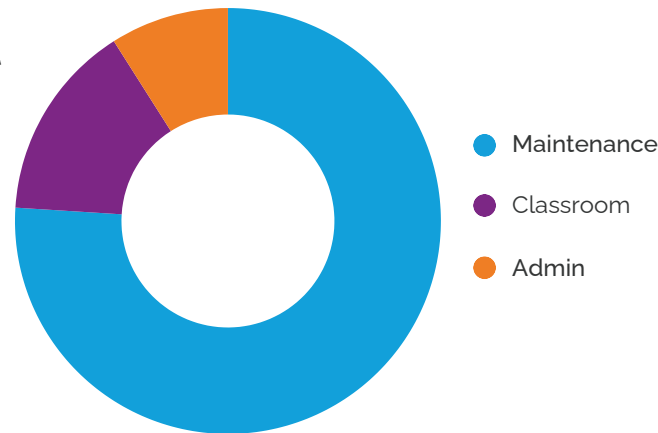
This year, four dedicated maintenance volunteers Phil, Joe, Chris and Dave, gave a combined total of 2,160 hours, carrying out essential works across our facilities and saving the charity more than £50,000. Their skills, reliability and willingness to go above and beyond have ensured that our environment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

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

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

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

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



OUR STRATEGIC AIMS How Did We Do This Year?

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

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

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

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

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



Report of the Trustees

for the year ended 31 August 2025

Service Delivery

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



Income Generation

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

Report of the Trustees

for the year ended 31 August 2025

Marketing and PR

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



Report of the Trustees

for the year ended 31 August 2025

Financial Review

Financial Position

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

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

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

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

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



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

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

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

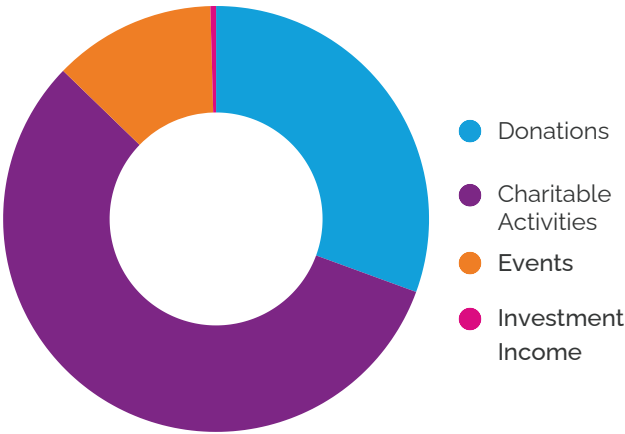
The Trustees will continue to closely monitor cash flow, reserves and income diversification to ensure Rainbow Hub remains financially resilient while delivering high-quality services to children and families.

Report of the Trustees

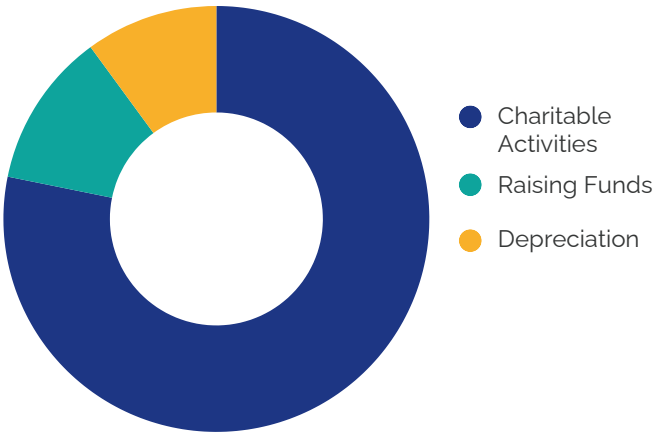
for the year ended 31 August 2025

Financial Review

How we raised the money



How we spent the money



Reserves policy

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

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

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

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

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



Report of the Trustees

for the year ended 31 August 2025

Principle Risks And Uncertainties

Principal risks and uncertainties

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

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

Financial Sustainability

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

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

Dependence on Key Funding and Projects

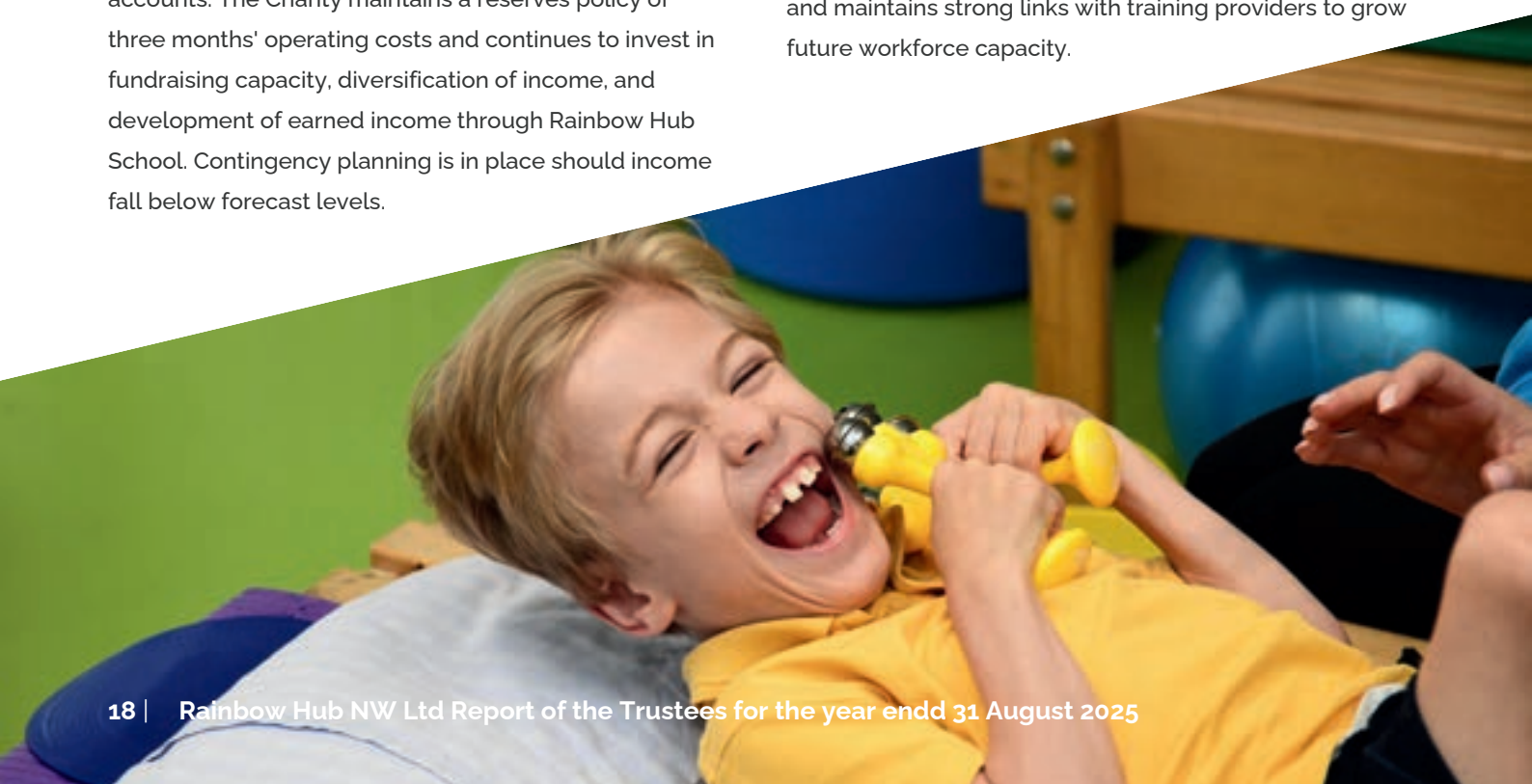
The Charity has recently completed major capital projects, including Rainbow Hub School and hydrotherapy provision. Any delays in realising the expected income or benefits from these developments could impact financial stability.

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

Workforce Recruitment and Retention

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

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



Report of the Trustees

for the year ended 31 August 2025

Principle Risks And Uncertainties

Service Demand and Capacity

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

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

Regulatory and Compliance Risk

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

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

Reputation and Stakeholder Confidence

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

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

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



Report of the Trustees

for the year ended 31 August 2025

Our Plans for the Future

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

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

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

Service Delivery

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

Income Generation

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

Marketing and PR

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

Report of the Trustees

for the year ended 31 August 2025

Structure, Governance and Management

Governing Document

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

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

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

Organisational Structure

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

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

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



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

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

Decision Making

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

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

Report of the Trustees

for the year ended 31 August 2025

Reference and Administrative Details

Registered Company number

06725399 (England and Wales)

Registered Charity number

1127498

Registered office

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

Trustees

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

KM Abbott - Chair of Trustees

PJ Holmes

J Smith

ME Carter (resigned 27/2/2025)

RE Fairclough

MJ Price (resigned 22/4/2025)

DM Mitchell

L Hamilton (appointed 14/7/2025)

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

Key Management

L Fahey (Chief Executive)

S Clemson (Finance Officer)

M Berry (Headteacher)

J Ashcroft (Lead Conductor)

K Jones (Nursery Manager)

K Nelson (Head of Fundraising)

K Williams (HR & Facilities Manager)

Auditors

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

Bankers

Barclays Bank plc
38 Fishergate
Preston
PR1 2AD

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



Report of the Trustees

for the year ended 31 August 2025

Statement of Trustees' Responsibilities

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.



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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

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

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

KM Abbott - Trustee

Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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



Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships; and
- tested journal entries to identify unusual transactions.

Report of the Independent Auditors

to the Members of Rainbow Hub NW Limited

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities.

This description forms part of our Report of the Independent Auditors.

Use of our report

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

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

Date:

Statement of Financial Activities

for the year ended 31 August 2025

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

The notes form part of these financial statements

Balance Sheet

31 August 2025

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

The notes form part of these financial statements

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

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

KM Abbott - Trustee

Cash Flow Statement

for the year ended 31 August 2025

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

The notes form part of these financial statements

Notes to the Cash Flow Statement

for the year ended 31 August 2025

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

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

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

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

The notes form part of these financial statements

Notes to the Financial Statements

for the year ended 31 August 2025

1. Accounting Policies

Basis of preparing the financial statements

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

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

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

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

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

Going concern

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

Income

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

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

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

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

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

1. Accounting Policies - continued

Expenditure

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

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

Company status

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

Allocation and apportionment of costs

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



Tangible fixed assets

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

Freehold property

-2% on cost

Fixtures and fittings

-33% on cost and 10% on reducing balance

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

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

Taxation

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

Fund Accounting

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

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

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

Pension costs and other post-retirement benefits

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

Financial instruments

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

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

4. INVESTMENT INCOME	2025 £	2024 £
Deposit account interest	5,878	20,220

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

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	827,250	186,406	1,013,656
Depreciation	130,405	-	130,405
Total	957,655	186,406	1,144,061

8. SUPPORT COSTS

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

9. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Auditors' remuneration	5,900	5,327
Depreciation - owned assets	130,405	48,489

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

	2025 £	2024 £
Wages and salaries	784,729	577,795
Social security costs	62,340	39,685
Other pension costs	35,258	31,145
Total	882,327	648,625

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

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

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

	2025	2024
60,001 - £70,000	1	-

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

13. TANGIBLE FIXED ASSETS

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

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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

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

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

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

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

18. LEASING AGREEMENTS

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

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

19. SECURED DEBTS

The following secured debts are included within creditors:

	2025 £	2024 £
Mortgage	275,958	314,515

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

20. MOVEMENT IN FUNDS

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

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

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

Notes to the Financial Statements - continued

for the year ended 31 August 2025

21. RELATED PARTY DISCLOSURES

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

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

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

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

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

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

Restricted fund - New school building and hydropool

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

Restricted Fund - Family Days Out

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

Restricted Fund - The Outdoor Sensory Garden

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

Restricted Fund - Contribution to Childrens' Technology

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

Restricted Fund - Hardship Fund

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

Restricted Fund - Communication equipment

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

Restricted Fund - Cookery

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