

# RAINBOW'S END PRE-SCHOOL

England & Wales · Charity number 1165172

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-01-14

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

## Contact

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**Address** Rainbows End Pre School  
Village Hall  
The Street  
Ewhurst  
Cranleigh  
GU6 7PX

**Phone** 01483 808488

**Email** [rainbowscommittee@gmail.com](mailto:rainbowscommittee@gmail.com)

**Website** [www.rainbowsendpre-school.org.uk](http://www.rainbowsendpre-school.org.uk)

## Activities

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**Objects:** THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:(1) PROMOTING THEIR CARE AND SAFETY;(2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT;(3) PROMOTING THEIR HEALTH AND WELLBEING;(4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS;(5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND(6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** The pre-school aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment.

## Classification

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- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

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- Surrey

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£150,962	£155,441	-	-
2023-08-31	£102,129	£122,591	-	-
2022-08-31	£115,139	£126,562	-	-
2021-08-31	£105,148	£95,668	-	-
2020-08-31	£100,192	£97,701	-	-

## Trustees

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Name	Role	Appointed
Jade Ould	Chair	2024-09-23
Anne Margaret Doran		2024-09-23
Benjamin Michael Barnes Doran		2024-09-23
Charlotte Mary Umney		2025-09-29

**RAINBOW'S END PRE-SCHOOL**

England & Wales - Charity number 1165172

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# Accounts

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# **RAINBOWS END PRE-SCHOOL EWHURST**

## **TRUSTEES REPORT**

**YEAR ENDED 31 AUGUST 2024**

**Registered charity number: 1165172**

**Charity's principal address: Ewhurst Village Hall, The Street, Ewhurst, Surrey.**

**Trustees: Jade Ould (Chair)**

**Hannah May (Secretary)**

**Anne Doran (Co - Treasurer)**

**Benjamin Doran (Co - Treasurer)**

**Governing document: Preschool Learning Alliance - Pre-school Constitution**

### **Objectives:**

The pre-school aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment.

The pre-school aims to:-

- Increase personal confidence and self-esteem;
- Develop the concentration, communication and listening skills of the children;
- Broaden their range of experiences and to deepen their levels of understanding;
- Develop their physical abilities.

The pre-school actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by having visitors and by taking part in visits to local facilities and places of interest in the village. The pre-school maintains a working partnership with parents, as it is recognised as being of major value and importance in the education of children. We encourage each individual child to progress towards the Early Learning Goals, as set out by the EYFS.

## **Charity's activities and achievements in relation to its objectives in the year.**

At the start of the new financial year the pre-school increased fees charged to parents by approximately 2% for 2 year olds and 5% for 3/4 year olds. A new set fee per session was also introduced. This meant that parents who had previously only used universal funding hours would be required to pay a small fee each day. Fees were increased again, by 9%, in April 2024 in light of the National Minimum wage increase.

An Ofsted inspection on 1 Feb 2024 rated the provision as outstanding.

A new Government initiative for working parents started on 1 April 2024 allowing working parents of two year olds access of up to 15 hours a week of free childcare.

The pre-school has continued to monitor spending carefully. The pre-school's fundraising income was slightly lower than that of the prior year. In total £2,257 (2023: £2,554) was raised. Activities included a sponsored activity, textile recycling, nearly new sale, Easter egg hunt, sports day, wreath making and fundraising at the nativity performance.

There was a deficit of income over expenditure of £4,478 during the year (2023: deficit £20,462). Expenditure, including restricted funds, was 27% higher than the prior year £155,441 (2023: £122,591). Staff costs, the largest expense, rose by 29% (£28,455) compared to the prior year. Spending on HR support was £2,400 for the year. Included within staff training is £6,000 for year two tuition fees for a foundation degree in early years for a member of staff. The staff member is required to stay at the pre-school for two years from September 2024.

Income from hot lunches and voluntary consumables exceeded the cost of providing them. Income, including restricted funds, was 48% higher at £150,962 (2023: £102,129). The majority of this was an increase in fee income of £32,000. This was made up of the previously mentioned fee increases and there being more children on roll compared to the prior year.

Restricted funding includes discretionary funding, early years pupil premium, deprivation funding, inclusion funding, early years initial teacher training and the holiday food programme and came to £34,770 (2023: £18,335). This was an increase of 90% on the prior year. This year £5,833 was awarded from Best Practice Network to allow a member of staff to undertake early years initial teacher training. The remaining increase came from deprivation funding, discretionary funding and inclusion funding which is purely driven by the circumstances of the current cohort.

### **Reserves Policy**

The income for a pre-school is very volatile. Our income depends on how many children are registered at any one time and depending on the birth rates and local competition, this rate can fall significantly, especially just after our year end when a number of children leave the pre-school to go on to school.

On the other side of the equation our costs are relatively fixed. We have on-going staff costs including training, costs of renting the village hall, insurance and costs of providing stimulating and educational equipment and material for the children.

In times where the number of children is low, we are in potential danger of our costs exceeding our income.

To be able to deal with periods of low child numbers, the trustees have a policy of retaining a reserve of approximately one term's expenditure. Our current reserve is £24,000 and we consider this to be adequate. This amount will be reviewed on an annual basis.

The Trustees have approved the Trustees report above.

Signature 

Position Chairman

Name Jade Ould

# **Rainbow's End Pre-School**

**Charitable Incorporated Organisation**

**(Registered Charity Number 1165172)**

**Financial statements for the  
period ended  
August 31, 2024**

Rainbow's End Pre-School

Income Statement for the period ending August 31, 2024

		September 1, 2023 - August 31, 2024	September 1, 2023 - August 31, 2024	September 1, 2023 - August 31, 2024	September 1, 2022 - August 31, 2023
<u>INCOME</u>		<u>Unrestricted Funds</u> (£)	<u>Restricted Funds</u> (£)	<u>Total Funds</u> (£)	<u>Total Funds</u> (£)
Fee Income:		107,982.44	-	107,982.44	76,263.18
	School Fees	108,386.68	-	108,386.68	76,731.04
	Less: Discount given to staff or siblings	-404.24	-	-404.24	-250.41
	Less: Refund due to closure	-	-	-	-40.65
	Less: Committee Approved Bursary	-	-	-	-176.80
Early drop-off fees		260.00	-	260.00	1,072.00
Clothing income:		411.20	-	411.20	-95.49
	Income	487.00	-	487.00	186.00
	Expense	-75.80	-	-75.80	-281.49
Registration Fee		1,370.00	-	1,370.00	1,015.90
Pyjama Drama / Kidsports Income		-	-	-	-
Donations Received		3,547.45	-	3,547.45	2,761.85
Discretionary Funding - awarded on a case by case basis		-	18,068.00	18,068.00	15,872.00
Inclusion Funding		-	1,858.92	1,858.92	515.25
Getwick Airport Community Trust Award		-	-	-	-
Deprivation Funding		0.00	6,353.72	6,353.72	1,098.73
Early Years Pupil Premium Funding		0.00	1,530.56	1,530.56	189.05
Holiday Food Programms		-	1,125.00	1,125.00	660.00
Best Practices Network		-	5,833.30	5,833.30	-
Interest Income		364.61	-	364.61	223.54
Fundraising Income <sup>2</sup>		2,257.02	-	2,257.02	2,553.69
<b>TOTAL INCOME</b>		<u>116,192.72</u>	<u>34,769.50</u>	<u>150,962.22</u>	<u>102,128.80</u>

Income Statement for the period ending August 31, 2024

	September 1, 2023 August 31, 2024	September 1, 2023 August 31, 2024	September 1, 2022 August 31, 2023
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
<b>EXPENSES</b>			
<b>Administrative costs:</b>			
Committee and meetings	-4,092.71	-	-4,092.71
Health and Safety	43.55	-7.99	-3.85
Stationery	-	-7.99	-483.10
Website	-927.31	-	-165.59
Subscriptions	-721.85	-	-459.23
HR support	-2,400.00	-	-
Staff	-	-2,400.00	-
Accountancy fee	-2,194.75	-	-1,823.45
Advertising	-741.16	-	-
Bad Debts	-203.32	-	-221.75
Bank Service Charge	-300.18	-	-210.07
Books	-47.83	-16.74	-273.26
Music	-1,062.72	-	-
Donations from Ellens Green Mission Hall Fund	828.00	-	-
Expenditure on bangles and wall chimes	-1,890.72	-	-49.48
Cleaning	-23.96	-	-90.60
First Aid	83.00	-	-4.50
Forest School	-14.88	-	-492.40
DBS Checks	-200.56	-13.00	-431.04
Gifts:	-304.36	-	-
Pre-School Leavers' Gifts	-27.98	-	-24.00
Committee Gifts	-232.38	-	-104.07
Staff wellbeing / gifts	-44.00	-	-292.97
Groceries & Housekeeping	2,795.88	-1,641.50	2,182.84
Income from hot lunches	4,612.50	-	4,016.75
Income from voluntary consumables	3,307.00	-	2,167.00
Less: Committee Approved Surplus	-425.75	-	-
Less: Lunches and Voluntary	-	-1,641.50	-
Consumables funded by EYFP	-4,697.87	-	-4,003.91
Expenditure on groceries	-1,695.76	-	-1,172.25
Incorporation	-60.00	-1,912.00	-60.00
Insurance & PSLA	-	-	-372.00
Little Pickers / Boggle Pumps	-307.49	-588.24	-9.94
Nativity / Easter shoe costumes	-35.00	-	-1,868.46
Non-teaching equipment	1,201.38	-	-35.00
Ofsted fees	-	-	-
Outside area - security gates and signage	-	-	-
Platform Jubilee	-	-	-
Portage	-5,145.00	-	-5,145.00
Rent	-132.00	-	-97.88
Repairs & maintenance	-99,415.18	-27,436.28	-98,396.27
Solaries:	-86,904.92	-27,436.28	-90,354.69
Net Salaries	-	-	-
Bonus	(39.90)	-	-16.59
Other staff costs	-6,859.00	-	-4,409.40
PAYE	-2,312.66	-	-1,620.19
EE NIC	-8,206.02	-	-3,353.78
ER NIC	-	-	-
SMP Recovery	5,206.02	-	3,353.78
SMP Compensation	-	-	-
NIC Employment Allowance	-2,991.10	-	-1,720.60
Tax rebates due to staff	-307.60	-	-94.50
SMP Rebate	-	-	-
NEST pension contributions	-	-	-
Supply cover	-	-	-
School Trips	-206.66	-	-73.97
Sports Day	-342.90	-	-127.13
Staff uniform	-63.97	-	-136.97
Teaching equipment	-1,106.60	-	-1,749.54
Teaching supplies:	-5.99	-	-15.38
Cooking & baking supplies	-133.48	-	-1,326.64
Outdoor play	-29.98	-	-9.98
Sand	-936.15	-	-397.34
Stationery, paints, etc	-493.77	-	-483.62
Telephone	-197.81	-	-234.78
Toiletries	-	-	-
Toys	-10.64	-203.39	-418.69
Training costs	-6,335.90	-304.50	-7,099.00
Trips, outings, parties and workshops	-2,064.00	-	-1,492.29
Holiday Food Programme	-1,110.00	-	-645.00
<b>TOTAL EXPENDITURE</b>	<b>-122,636.86</b>	<b>-32,803.84</b>	<b>-122,591.27</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-6,444.14</b>	<b>1,965.96</b>	<b>-20,462.47</b>

Rainbow's End Pre-School

Notes to the financial statements

1. Accounting Policies

1.1 Accrual accounting - the current and prior year accounts have been prepared on the accrual basis.

1.2 Fixed Assets - all purchases are expensed in the year of purchase.

2. Fundraising Income

		September 1, 2023 August 31, 2024		September 1, 2022 August 31, 2023	
		£	£	£	£
Bags2School			122.50		
	Income	122.50			
	Costs				
Bakers Child			96.45	293.25	
	Income	96.45		293.25	
	Costs				
Bingo			92.05	154.36	
	Income	92.05		195.40	
	Costs	-		-41.04	
Bull's Head Quiz				273.00	
	Income	-		273.00	
	Costs	-		-	
Cake Sale					
	Income	-		-	
	Costs	-		-	
Carnival				253.62	
	Income	-		566.93	
	Costs	-		-313.31	
Christmas Cards and Items				29.00	
	Income	-		29.00	
	Costs	-		-	
Easter Egg Hunt and Cake Sale			174.58	66.00	66.00
	Income	182.58		66.00	
	Costs	-8.00		-	
Easter Show Refreshments and Raffle					
	Income	-		-	
	Costs	-		-	
Ewhurst Big Day Out			-10.00		
	Income	-		-	
	Costs	-10.00		-	
Face painting at Ewhurst School Christmas Fair			52.00		
	Income	52.00		-	
	Costs	-		-	
Fireworks			129.50	94.06	94.06
	Income	129.50		94.06	
	Costs	-		-	
Forest School Donation					
	Income	-		-	
	Costs	-		-	
Giving Machine					
	Income	-		-	
	Costs	-		-	
Nativity DVDs					
	Income	-		-	
	Costs	-		-	
Nativity Fundraising			297.21	468.50	
	Income	297.21		478.60	
	Costs	-		-10.10	
Nearly New Sale			408.18	184.60	184.60
	Income	408.18		184.60	
	Costs	-		-	
Photographs - nativity					
	Income	-		-	
	Costs	-		-	
Photographs			58.70	65.50	65.50
	Income	58.70		65.50	
	Costs	-		-	
Sayers Craft Fun Day			25.57		
	Income	25.57		-	
	Costs	-		-	
Secret Gardens Raffle			104.00		
	Income	104.00		-	
	Costs	-		-	
Sponsored Activity			135.00	320.00	320.00
	Income	135.00		320.00	
	Costs	-		-	
Sports Day			318.85	111.45	
	Income	318.85		226.00	
	Costs	-		-114.55	
Summer Fair Stall				130.00	130.00
	Income	-		130.00	
	Costs	-		-	
Teddy Tombola			61.50	72.00	72.00
	Income	61.50		72.00	
	Costs	-		-	
Virtual Balloon Race				38.35	38.35
	Income	-		38.35	
	Costs	-		-	
Wreath Making			190.93		
	Income	420.48			
	Costs	-229.55			

TOTAL

2,257.02

2,553.69

## Balance Sheet as at August 31, 2024

	August 31, 2024	August 31, 2023
	£	£
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash &amp; bank accounts</u></b>	54,912.04	57,877.81
Current account	29,507.02	32,579.11
Deposit account (Bonus Saver)	25,343.93	24,979.32
New Business Reserve account		
Paypal account	-	31.18
Forest School Float	-	-
Pre-paid debit card	41.09	268.20
Office Float	20.00	20.00
<b><u>Other assets</u></b>	734.65	1,438.45
Debtors (fees receivable)	424.10	1,028.20
Debtors (lunches)	15.75	220.50
Debtors (voluntary consumables)	-	157.75
Debtors (early drop)	-	32.00
Debtors	-	-
HMRC	-	-
Prepayment	-	-
Accrued income	294.80	-
<b><u>Liabilities</u></b>	(4,429.72)	(3,621.03)
Salaries	(785.90)	(1,017.14)
Outstanding expenses	(3,643.33)	(2,603.89)
Debtors - overpaid	(0.49)	-
<b>TOTAL ASSETS</b>	<b>51,216.97</b>	<b>55,695.23</b>
Represented by:		
<b><u>ACCUMULATED FUND:</u></b>		
<b><u>General Reserve</u></b>	20,090.77	26,534.91
Brought forward	26,534.91	47,490.05
Excess of income over expenditure	(6,444.14)	(20,955.14)
Transfer to contingency reserve		
Transfer to restricted reserve	-	-
<b><u>Contingency Reserve</u></b>	24,000.00	24,000.00
Brought forward	24,000.00	24,000.00
Transfer from general reserve		-
<b><u>Restricted Reserve</u></b>	7,125.83	5,159.97
Brought forward	5,159.97	4,667.30
Excess of income over expenditure	1,965.86	492.67
Transfer to general reserve	-	-
<b>TOTAL RESERVES</b>	<b>51,216.60</b>	<b>55,694.88</b>

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

RAINBOWS END CIO

On accounts for the year  
ended

31 AUGUST 2024

Charity no  
(if any)

1165172

Respective responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's  
statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

3/6/25

Name:

LINDA KOSCIA

Relevant professional  
qualification(s) or body  
(if any):

F.C.A

Address:

WEDGEWOOD, MAPLEDRAKES RD  
EWHURST, SURREY GU6 7QW.

**RAINBOW'S END PRE-SCHOOL**

England & Wales - Charity number 1165172

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# Accounts

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# RAINBOWS END PRE-SCHOOL EWHURST

## TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2023

Registered charity number: 1165172

Charity's principal address: Ewhurst Village Hall, The Street, Ewhurst, Surrey.

Trustees: Kathryn Farr (Chair)

Harriet Mepsted-Scholey (Secretary)

Annika Rice (Treasurer)

Governing document: Preschool Learning Alliance - Pre-school Constitution

### Objectives:

The pre-school aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment.

The pre-school aims to:-

- Increase personal confidence and self-esteem;
- Develop the concentration, communication and listening skills of the children;
- Broaden their range of experiences and to deepen their levels of understanding;
- Develop their physical abilities.

The pre-school actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by having visitors and by taking part in visits to local facilities and places of interest in the village. The pre-school maintains a working partnership with parents, as it is recognised as being of major value and importance in the education of children. We encourage each individual child to progress towards the Early Learning Goals, as set out by the EYFS.

### Charity's activities and achievements in relation to its objectives in the year.

The pre-school has continued to monitor spending carefully. The pre-school's fundraising income was nearly double that of the prior year. In total £2,554 (2022: £1,362) was raised. Activities included a sponsored activity, quiz night, nearly new sale, stall at the village carnival, sports day and fundraising at the nativity performance.

There was a deficit of income over expenditure of £20,462 during the year (2022: deficit £11,423). Expenditure, including restricted funds, was 3% lower than the prior year £122,591 (2022: £126,562). Staff costs, the largest expense, were very similar to the prior year. Acknowledging the importance of staff wellbeing the trustees organised a mindfulness sound bath for staff, the cost of which appears under gifts - staff wellbeing. Whilst spending in some areas

such as non-teaching equipment reduced by £1,911. Spending in other areas such as staff training increased by £3,378. Included within the training spend is £6,000 for year one tuition fees for a foundation degree in early years for a member of staff. The staff member is required to stay at the pre-school for two years from September 2024.

Income from hot lunches and voluntary consumables increased and this year exceeded the cost of providing them. Income, including restricted funds, was 11% lower at £102,129 (2022: £115,139). The majority of this was a reduction in fee income of £14,000. Fee income from Government funding and parents was £11,200 lower in the autumn 2022 term compared to autumn 2021 term. This was a result of accepting more children in the oldest age cohort (4 year olds) in the prior year. These children had been impacted by Covid restrictions and it was felt important to offer them some time at pre-school prior to starting school in Sept 2022. This meant fewer places were given to younger children which meant once the older children had left there were fewer children on role causing the fall in fee income. Over the past year a concerted effort has been made to create an even distribution of children across the three cohorts (2 year olds, 3 year olds and 4 year olds) with the aim of starting children at the pre-school at 2 years old and them staying for three years rather than accepting a 4 year old child for just the final year. This has the added benefit of the children getting used to the routines of pre-school from an early age with the older children role modelling behaviours. There are however "emergency spaces" available in the 3 and 4 year old cohorts should the need arise.

Restricted funding includes discretionary funding, early years pupil premium, deprivation funding and the food programme and came to £18,335 (2022: £19,715).

### Reserves Policy

The income for a pre-school is very volatile. Our income depends on how many children are registered at any one time and depending on the birth rates and local competition, this rate can fall significantly, especially just after our year end when a number of children leave the pre-school to go on to school.

On the other side of the equation our costs are relatively fixed. We have on-going staff costs including training, costs of renting the village hall, insurance and costs of providing stimulating and educational equipment and material for the children.

In times where the number of children is low, we are in potential danger of our costs exceeding our income.

To be able to deal with periods of low child numbers, the trustees have a policy of retaining a reserve of approximately one term's expenditure. Our current reserve is £24,000 and we consider this to be adequate. This amount will be reviewed on an annual basis.

The Trustees have approved the Trustees report above.

Signature  Position Committee Treasurer  
Name Annika Rice

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A Independent Examiner's Report

Report to the trustees/  
members of

RAINBOWS END CIO

On accounts for the year  
ended

31 AUGUST 2023

Charity no  
(if any)

1165172

Respective responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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- to state whether particular matters have come to my attention

Basis of independent examiner's  
statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

9/6/24

Name:

LINDA KOSCIA

Relevant professional  
qualification(s) or body  
(if any):

F. C. A

Address:

WEDGEWOOD, MAPLE DRAKES ROAD  
EWHURST, SURREY GU6 7QW

# **Rainbow's End Pre-School**

**Charitable Incorporated Organisation**

**(Registered Charity Number 1165172)**

**Financial statements for the  
period ended  
August 31, 2023**

Rainbow's End Pre-School

Income Statement for the period ending August 31, 2023

		September 1, 2022 - August 31, 2023		September 1, 2022 - August 31, 2023		September 1, 2022 - August 31, 2023		September 1, 2021 - August 31, 2022
<u>INCOME</u>		Unrestricted Funds (£)		Restricted Funds (£)		Total Funds (£)		Total Funds (£)
Fee Income:		76,263.18				76,263.18		90,736.83
	School Fees	76,731.04		-		76,731.04		91,635.65
	Less: Discount given to staff or siblings	-250.41		0.00		-250.41		-35.00
	Less: Refund due to teachers strike / closure	-40.65				-40.65		-40.26
	Less: Committee Approved Bursary	-176.80				-176.80		-823.56
Early drop-off fees		1,072.00				1,072.00		678.57
Clothing income:		-95.49				-95.49		-40.39
	Income	186.00				186.00		276.00
	Expense	-281.49				-281.49		-316.39
Registration Fee		1,015.00				1,015.00		300.00
Pyjama Drama / Kidsatsport Income		-				-		-
Donations Received		2,761.85				2,761.85		2,375.89
Discretionary Funding - awarded on a case by case basis		-		15,872.00		15,872.00		19,520.00
Inclusion Funding		-		515.25		515.25		-
Gatwick Airport Community Trust Award		-				-		-
Deprivation Funding		0.00		1,098.73		1,098.73		-
Early Years Pupil Premium Funding		0.00		189.05		189.05		-
Winter Food Programme		-		660.00		660.00		195.00
Interest Income		223.54				223.54		11.57
Fundraising Income <sup>2</sup>		2,553.69				2,553.69		1,361.15
<u>TOTAL INCOME</u>		<u>83,793.77</u>		<u>18,335.03</u>		<u>102,128.80</u>		<u>115,138.62</u>

Income Statement for the period ending August 31, 2023

	September 1, 2022 - August 31, 2023	September 1, 2022 - August 31, 2023	September 1, 2022 - August 31, 2023	September 1, 2022 - August 31, 2023
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
<b>EXPENSES</b>				
<b>Administrative costs:</b>				
Committee and meetings	-1,111.77	-	-1,111.77	-1,301.94
Health and Safety	-3.85	-	-3.85	-23.25
Stationery	-483.10	-	-483.10	-24.98
Website	-165.59	-	-165.59	-136.27
Subscriptions	-459.23	-	-459.23	-549.58
PR support	-	-	-	-567.46
Sundry	-	-	-	-
	-1,823.45	-	-1,823.45	-1,335.85
Accountancy fee	-	-	-	-85.50
Advertising	-221.75	-	-221.75	-146.63
Bad debts	-210.07	-	-210.07	-796.88
Bank Services Charge	-273.26	-	-273.26	-192.56
Books / Music	-49.48	-	-49.48	-289.73
Cleaning	-90.60	0.00	-90.60	-
First Aid	-	-4.50	-4.50	-434.00
Forest School	-492.40	-	-492.40	-932.87
DBS Checks	-421.04	-	-421.04	-
Gifts:	-	-	-	-
Pre-School Leavers' gifts	-24.00	-	-24.00	-45.07
Committee gifts	-104.07	-	-104.07	-309.05
Staff wellbeing	-292.97	-	-292.97	-581.75
	2,309.84	2,182.84	4,492.68	2,718.00
<b>Groceries &amp; Housekeeping</b>				
Income from hot lunches	4,018.75	-	4,018.75	-
Income from voluntary consumables	2,167.00	-	2,167.00	-
Expenditure on groceries	-3,875.91	-127.00	-4,002.91	-3,996.51
	-1,172.25	-	-1,172.25	-1,088.63
Incorporation	-	-	-	-2,480.00
Insurance & PSLA	-	-60.00	-60.00	-39.94
Boogie Pumps / Little Kickers	-9.94	-	-9.94	-3,782.49
Nativity / Easter show costumes	-1,809.87	-	-1,809.87	-35.00
Non teaching equipment	-35.00	-	-35.00	-
Offsted fees	-	-	-	-31.95
Outside area	-	-	-	-13.63
Platinum Jubilee	-	-	-	-5,424.00
Postage	-5,145.00	-	-5,145.00	-51.50
Rent	-927.88	-	-927.88	-97,360.19
Repairs & maintenance	-83,244.77	-	-83,244.77	-
Salaries:	-75,383.19	-15,151.50	-90,534.69	-89,946.88
Net Salaries	-	-	-	-29.98
Bonus	-16.99	0.00	-16.99	-3,858.40
Other staff costs	-4,409.40	-	-4,409.40	-2,310.23
PAYE	-1,620.19	-	-1,620.19	-3,266.68
EE NIC	-3,353.78	-	-3,353.78	-
ER NIC	-	-	-	-
SMP Recovery	-	-	-	-
SMP Compensation	3,353.78	-	3,353.78	3,266.68
NIC Employment Allowance	-	-	-	-
Tax rebates due to staff	-	-	-	-
SSP Rebate	-1,720.50	-	-1,720.50	385.40
NEST pension contributions	-94.50	-	-94.50	-889.37
Supply cover	-	-	-	-1,111.03
	-73.97	-	-73.97	-93.43
School Trips	-72.14	-	-72.14	-201.91
Sports Day	-	-54.59	-54.59	-509.70
Staff uniform	-	-28.98	-28.98	-2,277.66
Teaching equipment	-1,656.43	-	-1,656.43	-
Teaching supplies:	-	-	-	-
Cooking & baking supplies	-15.38	-	-15.38	-204.08
Outdoor play	-1,326.84	-	-1,326.84	-42.72
Sand	-9.98	-	-9.98	-2,030.86
Stationery, prints, etc	-304.23	-93.11	-397.34	-518.01
Telephones	-483.62	-	-483.62	-175.04
Toiletries	-234.78	-	-234.78	-415.90
Toys	-	-418.69	-418.69	-3,360.40
Training costs	-6,199.00	-	-6,199.00	-1,754.75
Trips, outings, parties and workshops	-1,192.29	-	-1,192.29	-151.50
Winter Food Programme	-645.00	-	-645.00	-126,561.70
<b>TOTAL EXPENDITURE</b>	<b>-104,748.91</b>	<b>-17,842.36</b>	<b>-122,591.27</b>	<b>-122,591.27</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>20,955.14</b>	<b>492.67</b>	<b>21,447.81</b>	<b>31,423.08</b>

**Balance Sheet as at August 31, 2023**

	August 31, 2023		August 31, 2022
	£		£
<b><u>CURRENT ASSETS</u></b>			
<b><u>Cash &amp; bank accounts</u></b>			
	57,877.81	Formula	75,606.69
Current account	32,579.11	Formula	50,455.23
Deposit account (Bonus Saver)	24,979.32	Manual	24,755.78
New Business Reserve account			
Paypal account	31.18		31.18
Forest School Float	-		-
Pre-paid debit card	268.20		344.50
Office Float	20.00	Manual	20.00
<b><u>Other assets</u></b>			
	1,438.45		2,254.87
Debtors (fees receivable)	1,028.20	Formula to add	1,684.87
Debtors (lunches)	220.50		
Debtors (voluntary consumables)	157.75		
Debtors (early drop)	32.00		
Debtors	-		-
HMRC	-		-
Prepayment	-		570.00
Accrued income		Manual	-
<b><u>Liabilities</u></b>			
	(3,621.03)	Formula	(1,703.85)
Salaries	(1,017.14)	Formula	(511.33)
Outstanding expenses	(2,603.89)		(1,192.52)
Debtors - overpaid	-	Manual	-
<b>TOTAL ASSETS</b>	<b>55,695.23</b>	Formula	<b>76,157.71</b>
 Represented by:			
<b><u>ACCUMULATED FUND:</u></b>			
<b><u>General Reserve</u></b>			
	26,534.91		47,490.05
Brought forward	47,490.05	Manual	59,384.04
Excess of income over expenditure	(20,955.14)		(11,893.99)
Transfer to contingency reserve			
Transfer to restricted reserve	-		-
<b><u>Contingency Reserve</u></b>			
	24,000.00		24,000.00
Brought forward	24,000.00		24,000.00
Transfer from general reserve			-
<b><u>Restricted Reserve</u></b>			
	5,159.97		4,667.30
Brought forward	4,667.30	Manual	4,196.39
Excess of income over expenditure	492.67		470.91
Transfer to general reserve	-		-
<b>TOTAL RESERVES</b>	<b>55,694.88</b>		<b>76,157.35</b>

Rainbow's End Pre-School

Notes to the financial statements

1. Accounting Policies

1.1 Accrual accounting - the current and prior year accounts have been prepared on the accrual basis.

1.2 Fixed Assets - all purchases are expensed in the year of purchase.

2. Fundraising Income

	September 1, 2022 - August 31, 2023		September 1, 2021 - August 31, 2022	
	£	£	£	£
Bakers Child		293.25		72.00
	Income	293.25	72.00	
	Costs			
Bingo		154.36		-
	Income	195.40	0.00	
	Costs	-41.04	0	
Bull's Head Quiz		273.00		-
	Income	273.00	-	
	Costs	-	-	
Cake Sale		-		-
	Income	-	-	
	Costs	-	-	
Carnival		253.62		74.08
	Income	566.93	74.08	
	Costs	-313.31	-	
Christmas Cards and Items		29.00		44.00
	Income	29.00	44.00	
	Costs	-	-	
Easter Egg Hunt and Cake Sale		66.00		-
	Income	66.00	-	
	Costs	-	-	
Easter Show Refreshments and Raffle		-		-
	Income	-	-	
	Costs	-	-	
Ewhurst Big Day Out		-		-
	Income	-	-	
	Costs	-	-	
Fireworks		94.06		-
	Income	94.06	-	
	Costs	-	-	
Forest School Donation		-		-
	Income	-	-	
	Costs	-	-	
Giving Machine		-		-
	Income	-	-	
	Costs	-	-	
Nativity DVDs		-		-
	Income	-	-	
	Costs	-	-	
Nativity Fundraising		468.50		210.00
	Income	478.60	210.00	
	Costs	-10.10	-	
Nearly New Sale		184.60		-
	Income	184.60	-	
	Costs	-	-	
Photographs - nativity		-		-
	Income	-	-	
	Costs	-	-	
Photographs		65.50		73.35
	Income	65.50	73.35	
	Costs	-	-	
Platinum Jubilee teddy tombola		-		127.25
	Income	-	127.25	
	Costs	-	-	
Quiz night		-		-
	Income	-	-	
	Costs	-	-	
Sponsored Activity		320.00		326.00
	Income	320.00	326.00	
	Costs	-	-	
Sports Day		111.45		330.25
	Income	226.00	344.00	
	Costs	-114.55	-13.75	
Summer Fair Stall		130.00		-
	Income	130.00	-	
	Costs	-	-	
Teddy Tombola		72.00		-
	Income	72.00	-	
	Costs	-	-	
Virtual Balloon Race		38.35		104.22
	Income	38.35	104.22	
	Costs	-	-	
TOTAL		<u>2,553.69</u>		<u>1,361.15</u>

**RAINBOW'S END PRE-SCHOOL**

England & Wales - Charity number 1165172

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# Accounts

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## Charity's activities and achievements in relation to its objectives in the year.

This year the pre-school appointed a new manager through an internal promotion.

The pre-school has continued to monitor spending carefully. The pre-school's fundraising income was slightly higher than the prior year. In total £1,362 (2021: £1,124) was raised. Activities included a sponsored activity, platinum jubilee teddy tombola, virtual balloon race, sports day and fundraising at the nativity performance.

There was a deficit of income over expenditure of £11,423 during the year (2021: surplus £9,479). Expenditure, including restricted funds, was 32% higher than the prior year £126,562 (2021: £95,668). Staff costs, excluding restricted funds, increased by £14,199 which was mainly due to national minimum wage salary increases. The Covid virus continued to impact the pre-school with both staff and child absences. Acknowledging the importance of staff wellbeing the trustees organised a creative painting workshop for staff, the cost of which appears under gifts - staff wellbeing. Income, including restricted funds, was 10% higher at £115,139 (2021: £105,148). Restricted funding includes discretionary funding, early years pupil premium, deprivation funding and winter food programme and came to £19,715 (2021: £6,401).

## Reserves Policy

The income for a pre-school is very volatile. Our income depends on how many children are registered at any one time and depending on the birth rates and local competition, this rate can fall significantly, especially just after our year end when a number of children leave the pre-school to go on to school.

On the other side of the equation our costs are relatively fixed. We have on-going staff costs including training, costs of renting the village hall, insurance and costs of providing stimulating and educational equipment and material for the children.

In times where the number of children is low, we are in potential danger of our costs exceeding our income.

To be able to deal with periods of low child numbers, the trustees have a policy of retaining a reserve of approximately one term's expenditure. Our current reserve is £24,000 and we consider this to be adequate. This amount will be reviewed on an annual basis.

The Trustees have approved the Trustees report above.

Signature



Position

Treasurer

Name

Annika Rice

# RAINBOWS END PRE-SCHOOL EWHURST

## TRUSTEES REPORT

YEAR ENDED 31 AUGUST 2022

Registered charity number: 1165172

Charity's principal address: Ewhurst Village Hall, The Street, Ewhurst, Surrey.

Trustees: Kathryn Farr (Chair)

Ariela Fish (Secretary)

Annika Rice (Treasurer)

Governing document: Preschool Learning Alliance - Pre-school Constitution

### Objectives:

The pre-school aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment.

The pre-school aims to:-

- Increase personal confidence and self-esteem;
- Develop the concentration, communication and listening skills of the children;
- Broaden their range of experiences and to deepen their levels of understanding;
- Develop their physical abilities.

The pre-school actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by having visitors and by taking part in visits to local facilities and places of interest in the village. The pre-school maintains a working partnership with parents, as it is recognised as being of major value and importance in the education of children. We encourage each individual child to progress towards the Early Learning Goals, as set out by the EYFS.

# Independent examiner's report on the accounts



**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Section A Independent Examiner's Report

**Report to the trustees/  
members of**

RAINBOWS END CIO

**On accounts for the year  
ended**

31 AUGUST 2022

**Charity no  
(if any)**

1165172

**Respective responsibilities of  
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's  
statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:**

*Linda Koscia*

**Date:**

8/6/2023

**Name:**

LINDA KOSCIA

**Relevant professional  
qualification(s) or body  
(if any):**

F.C.A

**Address:**

WEDGEWOOD, MAPLEDRACES RD  
EWHURST, SURREY  
GU6 7QW

# **Rainbow's End Pre-School**

**Charitable Incorporated Organisation**

**(Registered Charity Number 1165172)**

**Financial statements for the  
period ended  
August 31, 2022**

Rainbow's End Pre-School

Income Statement for the period ending August 31, 2022

	September 1, 2021 - August 31, 2022	September 1, 2021 - August 31, 2022	September 1, 2021 - August 31, 2022	September 1, 2020 - August 31, 2021
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
<b>INCOME</b>				
Fee Income:				
School Fees	90,839.96	-103.13	90,736.83	92,964.75
Less: Discount given to staff	91,635.65	-	91,635.65	92,976.25
Less: Refund due to closure	-35.00	-	-35.00	-11.50
Less: Committee Approved Bursary	-40.26	-103.13	-40.26	
	-720.43		-823.56	
Early drop-off fees	678.57	-	678.57	1,250.50
Clothing income:				
Income	-40.39	-	-40.39	-38.50
Expense	276.00	-	276.00	302.00
	-316.39	-	-316.39	-340.50
Registration Fee	300.00	-	300.00	560.00
Donations Received	2,375.89	-	2,375.89	1,993.33
Discretionary Funding - awarded on a case by case basis	-	19,520.00	19,520.00	4,091.00
Deprivation Funding	0.00	0.00	0.00	2,094.86
Early Years Pupil Premium Funding	0.00	0.00	0.00	295.74
Winter Food Programme	-	195.00	195.00	810.00
Interest Income	11.57	-	11.57	2.48
Fundraising Income <sup>2</sup>	1,361.15	-	1,361.15	1,123.64
<b>TOTAL INCOME</b>	<u>95,526.75</u>	<u>19,611.87</u>	<u>115,138.62</u>	<u>105,147.80</u>

Income Statement for the period ending August 31, 2022

EXPENSES

Administrative costs:

Committees and meetings	-23.25	-1,301.54	-	-	-1,301.54
Health and Safety	-24.98	-	-	-23.25	-23.25
Stationery	-136.27	-	-	-24.98	-24.98
Website	-549.58	-	-	-136.27	-280.64
HR support	-567.46	-	-	-549.58	-511.19
Sundry	-	-	-	-567.46	-503.89
	-1,335.85	-	-	-1,200.00	-1,200.00

Accountancy fee	-	-	-	-	-943.75
Advertising	-80.50	-	-	-80.50	-1,679.80
Bank Service Charge	-146.63	-	-	-146.63	-
Books	-215.48	-581.40	-	-796.88	-132.33
Cleaning	-192.56	-	-	-192.56	-84.96
First Aid	-289.73	-	-	-289.73	-
Forest School	-	-	-	-	-780.00
DBS Checks	-434.00	-	-	-434.00	-211.90
Gifts:	-932.87	-	-	-932.87	-177.01

Pre-School Leavers' gifts	-42.07	-	-	-42.07	-97.27
Committee Gifts	-309.05	-	-	-309.05	-61.39
Staff wellbeing	-581.75	-	-	-581.75	-18.35
	2,718.00	-1,278.51	-	2,718.00	-1,901.08
	-3,956.51	-	-	-3,956.51	-

Income from hot lunches	-	-	-	-	-
Expenditure on groceries	-	-	-	-	-

Incorporation	-	-	-	-	-
Insurance & PSLA	-1,088.63	-	-	-1,088.63	-1,077.30
Boggie Pumps / Little Kickers	-1,320.00	-1,100.00	-	-2,400.00	-1,500.00
Nativity / Easter show costumes	-39.94	-	-	-39.94	-23.97
Non teaching equipment	-3,782.49	-	-	-3,782.49	-380.13
Offsetted fees	-36.00	-	-	-36.00	-70.00
Outside area	-	-	-	-	-
Platinum Jubilee	-31.95	-	-	-31.95	-
Postage	-13.63	-	-	-13.63	-4.02
Rent	-5,424.00	-	-	-5,424.00	-5,765.00
Repairs & maintenance	-51.50	-	-	-51.50	-136.07
Subsist:	-82,430.73	-14,929.46	-	-97,360.19	-72,391.85

Net Salaries	-75,728.15	-13,818.43	-	-89,546.58	-67,702.93
Bonus	-	-	-	-	-
Other staff costs	-29.98	-	-	-29.98	-13.99
PAYE	-3,858.40	-	-	-3,858.40	-2,721.60
EE NIC	-2,310.23	-	-	-2,310.23	-1,490.47
ER NIC	-3,266.68	-	-	-3,266.68	-1,956.05
SMP Recovery	-	-	-	-	-
SMP Compensation	-	-	-	-	-
NIC Employment Allowance	3,266.68	-	-	3,266.68	2,004.53
Tax rebates due to staff	-	-	-	-	-
SSP Rebate	385.40	-	-	385.40	-
NEST pension contributions	-869.37	-	-	-869.37	-
Supply Cover	-	-1,111.03	-	-1,111.03	-511.04

School Trips	-	-	-	-	-
Sports Day	-93.43	-	-	-93.43	-388.51
Staff uniform	-201.91	-	-	-201.91	-337.28
Teaching equipment	-433.06	-76.64	-	-509.70	-1,475.42
Teaching supplies:	-2,201.00	-76.66	-	-2,277.66	-

Cooking & baking supplies	-	-	-	-	-16.24
Outdoor play	-204.08	-	-	-204.08	-813.09
Sand	-42.72	-	-	-42.72	-61.55
Stationery, paints, etc	-1,954.20	-76.66	-	-2,030.86	-964.54

Telephone	-518.01	-	-	-518.01	-460.48
Toiletries	-176.04	-	-	-176.04	-134.08
Toys	-236.90	-	-	-236.90	-1,770.72
Training costs	-1,507.40	-180.00	-	-1,687.40	-659.30
Trips, outings, parties and workshops	-1,470.95	-1,893.00	-	-3,363.95	-210.00
Winter Food Programme	-151.50	-283.80	-	-435.30	-615.00
TOTAL EXPENDITURE	-107,420.74	-19,140.96	-	-126,561.70	-95,668.65

EXCESS OF INCOME OVER EXPENDITURE

470.91

-11,423.08

9,479.15

September 1, 2021 - August 31, 2022

September 1, 2021 - August 31, 2022

September 1, 2021 - August 31, 2022

September 1, 2021 - August 31, 2022

Total Funds (£)

Total Funds (£)

Restricted Funds (£)

Unrestricted Funds (£)

## Balance Sheet as at August 31, 2022

	August 31, 2022 £	August 31, 2021 £
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash &amp; bank accounts</u></b>	75,606.69	86,551.23
Current account	50,455.23	61,661.00
Deposit account (Bonus Saver)	24,755.78	24,744.21
New Business Reserve account		
Paypal account	31.18	-
Forest School Float	-	-
Pre-paid debit card	344.50	126.02
Office Float	20.00	20.00
<b><u>Other assets</u></b>	2,254.87	2,199.02
Debtors (fees receivable)	1,684.87	2,199.02
Debtors	-	-
HMRC	-	-
Prepayment	570.00	-
Accrued income	-	-
<b><u>Liabilities</u></b>	(1,703.85)	(1,169.46)
Salaries	(511.33)	(321.37)
Outstanding expenses	(1,192.52)	-
Debtors - overpaid	-	(848.09)
<b>TOTAL ASSETS</b>	<b>76,157.71</b>	<b>87,580.79</b>
Represented by:		
<b><u>ACCUMULATED FUND:</u></b>		
<b><u>General Reserve</u></b>	47,490.05	59,384.04
Brought forward	59,384.04	49,549.33
Excess of income over expenditure	(11,893.99)	9,834.71
Transfer to contingency reserve		
Transfer to restricted reserve	-	-
<b><u>Contingency Reserve</u></b>	24,000.00	24,000.00
Brought forward	24,000.00	24,000.00
Transfer from general reserve		-
<b><u>Restricted Reserve</u></b>	4,667.30	4,196.39
Brought forward	4,196.39	4,551.95
Excess of income over expenditure	470.91	(355.56)
Transfer to general reserve	-	-
<b>TOTAL RESERVES</b>	<b>76,157.35</b>	<b>87,580.43</b>

**Rainbow's End Pre-School**

**Notes to the financial statements**

**1. Accounting Policies**

- 1.1 Accrual accounting - the current and prior year accounts have been prepared on the accrual basis.  
 1.2 Fixed Assets - all purchases are expensed in the year of purchase.

**2. Fundraising Income**

	September 1, 2021 August 31, 2022		September 1, 2020 August 31, 2021	
	£	£	£	£
Bakers Child		72.00		0.00
Income	72.00		0.00	
Costs				
Cake Sale		-		113.00
Income	-		113.00	
Costs				
Carnival		74.08		-21.56
Income	74.08		-	
Costs	-		-21.56	
Christmas Cards and Items		44.00		47.25
Income	44.00		326.00	
Costs	-		-278.75	
Nativity DVDs		-		88.00
Income	-		88.00	
Costs	-		-	
Nativity Fundraising		210.00		420.00
Income	210.00		420.00	
Costs	-		-	
Nearly New Sale		-		58.00
Income	-		58.00	
Costs	-		-	
Photographs - nativity		-		-13.44
Income	-		-	
Costs	-		-13.44	
Photographs		73.35		-
Income	73.35		-	
Costs	-		-	
Platinum Jubilee teddy tombola		127.25		-
Income	127.25		-	
Costs				
Sponsored Activity		326.00		11.00
Income	326.00		11.00	
Costs				
Sports Day		330.25		192.63
Income	344.00		230.00	
Costs	-13.75		-37.37	
Teddy Tombola		-		15.00
Income	-		15.00	
Costs	-		-	
Virtual Balloon Race		104.22		213.76
Income	104.22		213.76	
Costs				
<b>TOTAL</b>		<u>1,361.15</u>		<u>1,123.64</u>

# Independent examiner's report on the accounts

Press Esc to exit full screen



CHARITY COMMISSION FOR ENGLAND AND WALES

## Section A Independent Examiner's Report

Report to the trustees/ members of

RAINBOWS END CIO

On accounts for the year ended

31 AUGUST 2022

Charity no (if any)

1165172

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

8/6/2023

Name:

LINDA KOSCIA

Relevant professional qualification(s) or body (if any):

F.C.A

Address:

WEDGEWOOD, MAPLEDRAKES RD  
EWHURST, SURREY  
GU6 7QW

**RAINBOW'S END PRE-SCHOOL**

England & Wales - Charity number 1165172

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# Accounts

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**RAINBOWS END PRE-SCHOOL EWHURST**

**TRUSTEES REPORT**

**YEAR ENDED 31 AUGUST 2021**

Registered charity number: 1165172

Charity's principal address: Ewhurst Village Hall, The Street, Ewhurst, Surrey.

Trustees: Claire Pickens & Kathryn Farr (Co-chairpersons)

Ariela Fish (Secretary)

Sam Rapley (Treasurer)

Governing document: Preschool Learning Alliance - Pre-school Constitution

**Objectives:**

The pre-school aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment.

The pre-school aims to:-

- Increase personal confidence and self-esteem;
- Develop the concentration, communication and listening skills of the children;
- Broaden their range of experiences and to deepen their levels of understanding;
- Develop their physical abilities.

The pre-school actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by having visitors and by taking part in visits to local facilities and places of interest in the village. The pre-school maintains a working partnership with parents, as it is recognised as being of major value and importance in the education of children. We encourage each individual child to progress towards the Early Learning Goals, as set out by the EYFS.

The Trustees have approved the Trustees report above.  
Signature: Sam Rapley  
Position: Treasurer  
Name: Sam Rapley

**Charity's activities and achievements in relation to its objectives in the year.**

This year the pre-school continued to be impacted by the Covid-19 pandemic. The hot meal provision introduced in the previous year continued to operate three days a week to ensure children were receiving a hot meal, payment for this was by donation. The pre-school manager left at the end of the financial year.

The pre-school has continued to monitor spending carefully. The pre-school's fundraising income was similar to the prior year. In total £1,124 (2020: £1,043) was raised, activities included a cake sale, virtual balloon race, sports day and fundraising at the nativity performance.

There was an excess of income over expenditure of £9,479 during the year (2020: £2,492). Expenditure was 2% lower than the prior year £95,668 (2020: £97,701). This was mainly due to a one off item of expenditure appearing in the prior year accounts to renew the outside area. Income was 5% higher at £105,148 (2020: £100,192). This was mainly due to increase fee income. Discretionary, early years pupil premium, deprivation funding and winter food programme funding came to £6,401.

**Reserves Policy**

The income for a pre-school is very volatile. Our income depends on how many children are registered at any one time and depending on the birth rates and local competition, this rate can fall significantly, especially just after our year end when a number of children leave the pre-school to go on to school.

On the other side of the equation our costs are relatively fixed. We have on-going staff costs including training, costs of renting the village hall, insurance and costs of providing stimulating and educational equipment and material for the children.

In times where the number of children is low, we are in potential danger of our costs exceeding our income.

To be able to deal with periods of low child numbers, the trustees have a policy of retaining a reserve of approximately one term's expenditure. Our current reserve is £24,000 and we consider this to be adequate. This amount will be reviewed on an annual basis.

The Trustees have approved the Trustees report above.

Signature *S Rapley* Position *Treasurer*

Name *Samantha Rapley*



# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A

## Independent Examiner's Report

Report to the trustees/  
members of

RAINBOWS END CIO

On accounts for the year  
ended

31 AUGUST 2021

Charity no  
(if any)

1165172

Respective responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's  
statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

15/5/22

Name:

LINDA KOSCIA

Relevant professional  
qualification(s) or body  
(if any):

F. C. A

Address:

WEDGEWOOD , MAPLEDRAKES RD  
EWHURST , SURREY  
GU6 7QU

# **Rainbow's End Pre-School**

**Charitable Incorporated Organisation**

**(Registered Charity Number 1165172)**

**Financial statements for the  
period ended  
August 31, 2021**

Rainbow's End Pre-School

Income Statement for the period ending August 31, 2021

	September 1, 2020 - August 31, 2021	September 1, 2020 - August 31, 2021	September 1, 2020 - August 31, 2021	September 1, 2019 - August 31, 2020
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
<b>INCOME</b>				
Fee Income:				
School Fees	92,964.75	-	92,964.75	83,907.13
Less: Discount given to staff	92,976.25 (11.50)	-	92,976.25 (11.50)	83,907.13
Early drop-off fees	1,250.50	-	1,250.50	629.86
Clothing income:	-38.50	-	-38.50	-227.91
Income	302.00	-	302.00	167.00
Expense	-340.50	-	-340.50	-394.91
Registration Fee	560.00	-	560.00	910.00
Pyjama Drama / Kidsatsport	-	-	-	-
Income	-	-	-	-
Donations Received	1,993.33	-	1,993.33	1,845.54
Discretionary Funding - awarded on a case by case basis	891.00	3,200.00	4,091.00	3,257.40
Inclusion Funding	-	-	-	2,118.14
Getwick Airport Community Trust Award	-	-	-	3,000.00
Deprivation Funding	0.00	2,094.86	2,094.86	3,084.32
Early Years Pupil Premium Funding	0.00	295.74	295.74	587.24
Winter Food Programme	-	810.00	810.00	-
Interest Income	2.48	-	2.48	37.71
Fundraising Income <sup>2</sup>	1,123.64	-	1,123.64	1,042.94
<b>TOTAL INCOME</b>	<u>98,747.20</u>	<u>6,400.60</u>	<u>105,147.80</u>	<u>100,192.37</u>

Rainbow's End Pre-School

Income Statement for the period ending August 31, 2021

	September 1, 2020 - August 31, 2021	September 1, 2020 - August 31, 2021	September 1, 2019 - August 31, 2020
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
<b>EXPENSES</b>			
<b>Administrative costs:</b>			
Committee and meetings	-2,311.05	-48.34	-1,670.59
Health and Safety	-223.67	-	-15.00
Stationery	-232.30	-48.34	-70.48
Website	-151.19	-	-600.86
Subscriptions	-503.89	-	-493.68
HR support	-1,200.00	-	-490.57
Sundry	-	-	-
	-943.75	-	-909.38
Accountancy fee	-	-	-
Advertising	-1,679.80	-	-1,199.87
Bad Debts	-84.95	-47.78	-125.26
Books / music	-84.96	-	-22.95
Cleaning	-	-780.00	-215.03
Forest School	-211.50	-	-39.00
D&S Checks	-177.01	-	-149.31
Gifts:	-97.27	-	-17.47
Leavers' Gifts	-61.39	-	-66.97
Other	-18.35	-	-64.87
Teachers' presents	-1,765.08	-136.00	-1,066.95
<b>Groceries &amp; Housekeeping</b>			
Incorporation	-1,077.30	-	-1,063.35
Insurance & FSLA	-1,440.50	-59.50	-360.00
Boogie Pumps	-23.97	-	-
Nativity / Easter show costumes	-380.13	-	-1,517.04
Non teaching equipment	-70.00	-	-
Ofsted fees	-	-	-8,997.60
Outside area	-4.02	-	-25.21
Postage	-5,765.00	-	-5,067.00
Rent	-136.07	-	-190.20
Repairs & maintenance	-68,232.01	-4,159.54	-71,375.72
Salaries:	-63,843.39	-4,159.54	-67,798.82
Net Salaries	-	-	-
Bonus	(13.99)	-	-25.98
Other staff costs	-2,721.60	-	-2,138.40
PAYE	-1,490.47	-	-1,415.52
EE NIC	-1,956.05	-	-1,746.02
ER NIC	-	-	-
SMP Recovery	-	-	-
SMP Compensation	2,004.53	-	1,746.02
NIC Employment Allowance	-	-	-
Tax rebates due to staff	-511.04	-	-
NEST pension contributions	-	-	-
	-388.51	-	-
	-337.28	-	-169.67
	-1,400.46	-1,475.42	-883.87
	-16.24	-	-95.79
	-738.13	-813.09	-119.42
	-61.55	-61.55	-
	-584.54	-984.54	-708.66
	-460.48	-460.48	-448.85
	-134.08	-134.08	-383.47
	-1,073.68	-1,770.72	-704.31
	-521.30	-659.30	-949.42
	-210.00	-210.00	-166.80
	-615.00	-615.00	-
	-88,912.49	-95,666.65	-97,700.85
<b>TOTAL EXPENDITURE</b>	<b>9,834.71</b>	<b>9,479.15</b>	<b>2,491.52</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>-395.56</b>	<b>-</b>	<b>-</b>

Rainbow's End Pre-School

Notes to the financial statements

1. Accounting Policies

- 1.1 Accrual accounting - the current and prior year accounts have been prepared on the accrual basis.  
 1.2 Fixed Assets - all purchases are expensed in the year of purchase.

2. Fundraising Income

		September 1, 2020 - August 31, 2021		September 1, 2019 - August 31, 2020	
		£	£	£	£
Bakers Child					91.73
	Income	-	-	91.73	
	Costs				
Bingo					156.51
	Income	-	-	166.50	
	Costs	-	-	-9.99	
Bull's Head Quiz					
	Income	-	-	-	
	Costs	-	-	-	
Cake Sale			113.00		
	Income	113.00			
	Costs				
Carnival			-21.56		
	Income	-		-	
	Costs	-21.56		-	
Christmas Cards and Items			47.25		34.90
	Income	326.00		169.00	
	Costs	-278.75		-134.10	
Easter Egg Hunt and Cake Sale					
	Income	-		-	
	Costs	-		-	
Easter Show Refreshments and Raffle					
	Income	-		-	
	Costs	-		-	
Ewhurst Big Day Out					
	Income	-		-	
	Costs	-		-	
Fireworks					
	Income	-		-	
	Costs	-		-	
Forest School Donation					
	Income	-		-	
	Costs	-		-	
Giving Machine					17.71
	Income	-		17.71	
	Costs	-		-	
Nativity DVDs			88.00		
	Income	88.00		-	
	Costs	-		-	
Nativity Fundraising			420.00		400.34
	Income	420.00		400.34	
	Costs	-		-	
Nearly New Sale			58.00		5.00
	Income	58.00		5.00	
	Costs	-		-	
Photographs - nativity			-13.44		
	Income	-		-	
	Costs	-13.44		-	
Photographs					96.75
	Income	-		96.75	
	Costs	-		-	
Photographs - family sessions					
	Income	-		-	
	Costs	-		-	
Quiz night					
	Income	-		-	
	Costs	-		-	
Santa's Grotto					
	Income	-		-	
	Costs	-		-	
Sponsored Activity			11.00		240.00
	Income	11.00		240.00	
	Costs				
Sports Day			192.63		
	Income	230.00		-	
	Costs	-37.37		-	
Summer Party					
	Income	-		-	
	Costs	-		-	
Teddy Tombola			15.00		
	Income	15.00		-	
	Costs	-		-	
Virtual Balloon Race			213.76		
	Income	213.76			
	Costs				
<b>TOTAL</b>			<u>1,123.64</u>		<u>1,042.94</u>

**Balance Sheet as at August 31, 2021**

	August 31, 2021 £	August 31, 2020 £
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash &amp; bank accounts</u></b>	86,551.23	79,153.36
Current account	61,661.00	54,223.02
Deposit account (Bonus Saver)	24,744.21	24,818.23
New Business Reserve account		
Paypal account	-	-
Forest School Float	-	-
Pre-paid debit card	126.02	92.11
Office Float	20.00	20.00
<b><u>Other assets</u></b>	2,199.02	2,222.30
Debtors (fees receivable)	2,199.02	2,222.30
Debtors	-	-
HMRC	-	-
Accrued income	-	-
<b><u>Liabilities</u></b>	(1,169.46)	(3,274.03)
Salaries	(321.37)	(189.28)
Outstanding expenses	-	(210.07)
Debtors - overpaid	(848.09)	(2,874.68)
<b>TOTAL ASSETS</b>	<b>87,580.79</b>	<b>78,101.63</b>
 Represented by:		
<b><u>ACCUMULATED FUNDS</u></b>		
<b><u>General Reserve</u></b>	59,384.04	49,549.33
Brought forward	49,549.33	47,205.17
Excess of income over expenditure	9,834.71	2,344.16
Transfer to contingency reserve		
Transfer to restricted reserve	-	-
<b><u>Contingency Reserve</u></b>	24,000.00	24,000.00
Brought forward	24,000.00	24,000.00
Transfer from general reserve		-
<b><u>Restricted Reserve</u></b>	4,196.39	4,551.95
Brought forward	4,551.95	4,404.59
Excess of income over expenditure	(355.56)	147.36
Transfer to general reserve	-	-
<b>TOTAL RESERVES</b>	<b>87,580.43</b>	<b>78,101.28</b>

# Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Section A Independent Examiner's Report

Report to the trustees/  
members of

RAINBOWS END CIO

On accounts for the year  
ended

31 AUGUST 2021

Charity no  
(if any)

1165172

Respective responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(3)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's  
statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

15/5/22

Name:

LINDA KOSCIA

Relevant professional  
qualification(s) or body  
(if any):

F. C. A

Address:

WEDGEWOOD, MAPLEDAKES RD  
EWHURST, SURREY  
GU6 7QW

**RAINBOW'S END PRE-SCHOOL**

England & Wales - Charity number 1165172

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# Accounts

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# **RAINBOWS END PRE-SCHOOL EWHURST**

## **TRUSTEES REPORT**

**YEAR ENDED 31 AUGUST 2020**

**Registered charity number: 1165172**

**Charity's principal address: Ewhurst Village Hall, The Street, Ewhurst, Surrey.**

**Trustees: Claire Pickens (Chairperson)**

**Hannah Whatham (Secretary)**

**Sam Rapley (Treasurer)**

**Governing document: Preschool Learning Alliance - Pre-school Constitution**

### **Objectives:**

The pre-school aims to provide a service to the local community by providing a happy and relaxed environment for children of any culture and/or ability to learn through play. Children are encouraged by example and teaching to care for and respect not only themselves but also others and their environment.

The pre-school aims to:-

- Increase personal confidence and self-esteem;
- Develop the concentration, communication and listening skills of the children;
- Broaden their range of experiences and to deepen their levels of understanding;
- Develop their physical abilities.

The pre-school actively promotes creativity and imaginative play and equality of opportunity for everyone. Children are encouraged to feel part of their community by having visitors and by taking part in visits to local facilities and places of interest in the village. The pre-school maintains a working partnership with parents, as it is recognised as being of major value and importance in the education of children. We encourage each individual child to progress towards the Early Learning Goals, as set out by the EYFS.

## Charity's activities and achievements in relation to its objectives in the year.

This year the pre-school was impacted by the Covid-19 pandemic. Sessions available to children were reduced in order to maintain "bubbles". During the year the pre-school introduced a hot meal provision three days a week to ensure children were receiving a hot meal, payment for this is by donation.

The pre-school has continued to monitor spending carefully. The pre-school had a reduced level of fundraising income this year due to the pandemic producing less fundraising opportunities. In total £1,043 (2019: £2,594) was raised, activities included a bingo night, sponsored activity and fundraising at the nativity performance.

There was an excess of income over expenditure of £2,492 during the year (2019: £7,347). Expenditure was 12% higher than the prior year £97,701 (2019: £87,443). This was mainly in part due to higher salary costs (national minimum wage increases) and works to renewing surfaces to the outdoor play area (£8,998). Income was 6% higher at £100,192 (2019: £94,790). This was in part due to a donation by the Gatwick Airport Community Trust of £3,000 and increased early years and deprivation funding. Discretionary, inclusion, early years pupil premium and deprivation funding came to £9,047.

## Reserves Policy

The income for a pre-school is very volatile. Our income depends on how many children are registered at any one time and depending on the birth rates and local competition, this rate can fall significantly, especially just after our year end when a number of children leave the pre-school to go on to school.

On the other side of the equation our costs are relatively fixed. We have on-going staff costs including training, costs of renting the village hall, insurance and costs of providing stimulating and educational equipment and material for the children.

In times where the number of children is low, we are in potential danger of our costs exceeding our income.

To be able to deal with periods of low child numbers, the trustees have a policy of retaining a reserve of approximately one term's expenditure. Our current reserve is £24,000 and we consider this to be adequate. This amount will be reviewed on an annual basis.

The Trustees have approved the Trustees report above.

Signature 

Position Chair

Name CL Pickers

# Independent examiner's report on the accounts



CHARITY COMMISSION FOR ENGLAND AND WALES

## Section A Independent Examiner's Report

Report to the trustees/ members of

RAINBOWS END CIO

On accounts for the year ended

31 AUGUST 2020

Charity no (if any)

1165172

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*Linda Koscia*

Date:

8 / 5 / 21

Name:

LINDA KOSCIA

Relevant professional qualification(s) or body (if any):

CHARTERED ACCOUNTANT

Address:

WEDGEWOOD, MAPLEDRAKES RD  
EWHURST SURREY GU67QW

# **Rainbow's End Pre-School**

**Charitable Incorporated Organisation**

**(Registered Charity Number 1165172)**

**Financial statements for the  
period ended  
August 31, 2020**

Rainbow's End Pre-School

Income Statement for the period ending August 31, 2020

	September 1, 2019 - August 31, 2020	September 1, 2019 - August 31, 2020	September 1, 2018 - August 31, 2019
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
<b>INCOME</b>			
Fee Income:	83,907.13	-	83,873.74
School Fees	83,907.13	-	83,873.74
Less: Discount given to staff	-	-	-
Early drop-off fees	629.86	-	1,176.90
Clothing income:	-227.91	-	-89.72
Income	167.00	-	277.00
Expense	-394.91	-	-366.72
Registration Fee	910.00	-	700.00
Pyjama Drama / Kidsatsport Income	-	-	-
Donations Received	1,845.54	-	1,380.01
Discretionary Funding - awarded on a case by case basis	-	3,257.40	2,934.87
Disability Access Funding	-	-	615.00
Inclusion Funding	-	2,118.14	1,558.90
Garwick Airport Community Trust Award	3,000.00	-	-
Early Years Pupil Premium and Deprivation Funding	0.00	3,671.56	-
Interest Income	37.71	-	46.22
Fundraising Income <sup>2</sup>	1,042.94	-	2,593.70
<b>TOTAL INCOME</b>	<u>91,145.27</u>	<u>9,047.10</u>	<u>94,789.62</u>

Income Statement for the period ending August 31, 2020

	September 1, 2019 August 31, 2020	September 1, 2019 August 31, 2020	September 1, 2018 August 31, 2019
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
<b>EXPENSES</b>			
<b>Administrative costs:</b>			
Committee and meetings	-15.00	-	-15.00
Health and Safety	-70.48	-	-70.48
Stationery	-600.86	-	-600.86
Website	-493.68	-	-493.68
Subscriptions	-490.57	-	-490.57
HR support	-	-	-
Sundry	-	-	-
	-1,670.59	-1,670.59	-2,398.84
Accountancy fee	-909.38	-909.38	-950.01
Advertising	-	-	-98.45
Bad Debts	-1,199.87	-1,199.87	-1,651.13
Books & Music	-97.52	-125.26	-55.37
Cleaning	-22.95	-22.95	-12.99
Forest School	-149.03	-66.00	-771.99
DBS Checks	-39.00	-39.00	-263.80
Gifts:	-149.31	-149.31	-761.60
Leavers' Gifts	-17.47	-17.47	-59.73
Other	-66.97	-66.97	-10.99
Teachers' presents	-64.87	-64.87	-690.88
	-1,066.95	-1,066.95	-1,611.90
<b>Groceries &amp; Housekeeping</b>			
Incorporation	-	-	-
Insurance & PSLA	-1,063.35	-1,063.35	-1,051.50
Boogie Pumps	-360.00	-360.00	-
Nativity / Easter show costumes	-	-	-
Non teaching equipment	-1,457.05	-1,517.04	-2,229.29
Ofsted fees	-	-	-35.00
Outside area	-8,997.60	-8,997.60	-11.36
Postage	-25.21	-25.21	-
Rent	-5,067.00	-5,067.00	-5,088.00
Repairs & maintenance	-190.20	-190.20	-
Salaries:	-63,685.94	-71,375.72	-63,772.02
	-60,106.04	-67,795.82	-60,421.77
Net Salaries	-	-	-
Bonus	-25.98	(25.98)	-738.50
Other staff costs	-2,138.40	-2,138.40	-1,032.60
PAYE	-1,415.52	-1,415.52	-1,511.34
EE NIC	-1,746.02	-1,746.02	-1,738.07
ER NIC	-	-	-
SMP Recovery	-	-	-
SMP Compensation	1,746.02	1,746.02	1,738.07
NIC Employment Allowance	-	-	-
Tax rebates due to staff	-	-	-
NEST pension contributions	-	-	-67.81
	-169.67	-169.67	-2,115.27
	-883.87	-883.87	-1,195.38
<b>Cooking &amp; baking supplies</b>			
Outdoor play	-55.79	-55.79	-286.09
Sand	-119.42	-119.42	-269.00
	-708.66	-708.66	-26.94
<b>Stationery, paints, etc</b>			
Telephone	-448.85	-448.85	-432.63
Toiletries	-383.47	-383.47	-124.63
Toys	-693.31	-704.31	-1,569.29
Training costs	-	-	-2,930.85
Trips and outings	-	-	-1,227.19
	-88,801.11	-97,700.85	-87,442.89
<b>TOTAL EXPENDITURE</b>	<b>2,344.16</b>	<b>2,491.52</b>	<b>7,346.72</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>			

Rainbow's End Pre-School

Notes to the financial statements

1. Accounting Policies

1.1 Accrual accounting - the current and prior year accounts have been prepared on the accrual basis.

1.2 Fixed Assets - all purchases are expensed in the year of purchase.

2. Fundraising Income

	September 1, 2019 August 31, 2020		September 1, 2018 August 31, 2019	
	£	£	£	£
Bakers Child		91.73		262.76
	Income	91.73	262.76	
	Costs			
Bingo		156.51		288.97
	Income	166.50	352.00	
	Costs	-9.99	-63.03	
Bull's Head Quiz		-		383.50
	Income	-	383.50	
	Costs	-	-	
Christmas Cards and Items		34.90		68.30
	Income	169.00	263.00	
	Costs	-134.10	-194.70	
Easter Egg Hunt and Cake Sale		-		60.61
	Income	-	60.61	
	Costs	-	-	
Fireworks		-		80.89
	Income	-	80.89	
	Costs	-	-	
Forest School Donation		-		194.00
	Income	-	194.00	
	Costs	-	-	
Giving Machine		17.71		-
	Income	17.71	-	
	Costs	-	-	
Nativity Fundraising		400.34		451.77
	Income	400.34	451.77	
	Costs	-	-	
Nearly New Sale		5.00		109.00
	Income	5.00	109.00	
	Costs	-	-	
Photographs		96.75		88.65
	Income	96.75	88.65	
	Costs	-	-	
Sponsored Activity		240.00		526.00
	Income	240.00	526.00	
	Costs	-	-	
Sports Day		-		79.25
	Income	-	79.25	
	Costs	-	-	
TOTAL		<u>1,042.94</u>		<u>2,593.70</u>

## Balance Sheet as at August 31, 2020

	August 31, 2020	August 31, 2019
	£	£
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash &amp; bank accounts</u></b>	79,153.36	72,730.30
Current account	54,223.02	47,892.41
Deposit account (Bonus Saver)	24,818.23	24,780.52
New Business Reserve account		
Paypal account	-	-
Forest School Float	-	-
Pre-paid debit card	92.11	37.37
Office Float	20.00	20.00
<b><u>Other assets</u></b>	2,222.30	4,785.74
Debtors (fees receivable)	2,222.30	1,997.98
Debtors	-	2,069.43
HMRC	-	334.83
Accrued income	-	383.50
<b><u>Liabilities</u></b>	(3,274.03)	(1,905.97)
Salaries	(189.28)	(143.23)
Outstanding expenses	(210.07)	(548.41)
Debtors - overpaid	(2,874.68)	(1,214.33)
<b>TOTAL ASSETS</b>	78,101.63	75,610.07
Represented by:		
<b><u>ACCUMULATED FUND:</u></b>		
<b><u>General Reserve</u></b>	49,549.33	47,205.17
Brought forward	47,205.17	41,356.97
Excess of income over expenditure	2,344.16	5,848.20
Transfer to contingency reserve		
Transfer to restricted reserve	-	-
<b><u>Contingency Reserve</u></b>	24,000.00	24,000.00
Brought forward	24,000.00	24,000.00
Transfer from general reserve	-	-
<b><u>Restricted Reserve</u></b>	4,551.95	4,404.59
Brought forward	4,404.59	2,906.07
Excess of income over expenditure	147.36	1,498.52
Transfer from general reserve	-	-
<b>TOTAL RESERVES</b>	78,101.28	75,609.76

# Independent examiner's report on the accounts



CHARITY COMMISSION FOR ENGLAND AND WALES

## Section A Independent Examiner's Report

Report to the trustees/ members of

RAINBOWS END CIO

On accounts for the year ended

31 AUGUST 2020

Charity no (if any)

1165172

Respective responsibilities of trustees and examiner

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Independent examiner's statement

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- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

*Linda Koscia*

Date:

8 / 5 / 21

Name:

LINDA KOSCIA

Relevant professional qualification(s) or body (if any):

CHARTERED ACCOUNTANT

Address:

WEDGEWOOD, MAPLEDRAKES RD  
EWHURST SURREY GU6 7QW

# **Rainbow's End Pre-School**

**Charitable Incorporated Organisation**

**(Registered Charity Number 1165172)**

**Financial statements for the  
period ended  
August 31, 2020**

Rainbow's End Pre-School

Income Statement for the period ending August 31, 2020

	September 1, 2019 - August 31, 2020	September 1, 2019 - August 31, 2020	September 1, 2018 - August 31, 2019
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
<b>INCOME</b>			
Fee Income:	83,907.13	-	83,873.74
School Fees	83,907.13	-	83,873.74
Less: Discount given to staff	-	-	-
Early drop-off fees	629.86	-	1,176.90
Clothing income:	-227.91	-	-89.72
Income	167.00	-	277.00
Expense	-394.91	-	-366.72
Registration Fee	910.00	-	700.00
Pyjama Drama / Kidsatsport Income	-	-	-
Donations Received	1,845.54	-	1,380.01
Discretionary Funding - awarded on a case by case basis	-	3,257.40	2,934.87
Disability Access Funding	-	-	615.00
Inclusion Funding	-	2,118.14	1,558.90
Garwick Airport Community Trust Award	3,000.00	-	-
Early Years Pupil Premium and Deprivation Funding	0.00	3,671.56	-
Interest Income	37.71	-	46.22
Fundraising Income <sup>2</sup>	1,042.94	-	2,593.70
<b>TOTAL INCOME</b>	<u>91,145.27</u>	<u>9,047.10</u>	<u>94,789.62</u>

Income Statement for the period ending August 31, 2020

	September 1, 2019 August 31, 2020	September 1, 2019 August 31, 2020	September 1, 2018 August 31, 2019
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)
<b>EXPENSES</b>			
<b>Administrative costs:</b>			
Committee and meetings	-15.00	-	-15.00
Health and Safety	-70.48	-	-70.48
Stationery	-600.86	-	-600.86
Website	-493.68	-	-493.68
Subscriptions	-490.57	-	-490.57
HR support	-	-	-
Sundry	-	-	-
	-1,670.59	-1,670.59	-2,398.84
Accountancy fee	-909.38	-909.38	-950.01
Advertising	-	-	-98.45
Bad Debts	-1,199.87	-1,199.87	-1,65.13
Books & Music	-97.52	-125.26	-55.37
Cleaning	-22.95	-22.95	-12.99
Forest School	-149.03	-66.00	-771.99
DBS Checks	-39.00	-39.00	-263.80
Gifts:	-149.31	-149.31	-761.60
Leavers' Gifts	-17.47	-17.47	-59.73
Other	-66.97	-66.97	-10.99
Teachers' presents	-64.87	-64.87	-690.88
	-1,066.95	-1,066.95	-1,61.90
<b>Groceries &amp; Housekeeping</b>			
Incorporation	-	-	-
Insurance & PSLA	-1,063.35	-1,063.35	-1,051.50
Boogie Pumps	-360.00	-360.00	-
Nativity / Easter show costumes	-	-	-
Non teaching equipment	-1,457.05	-1,517.04	-2,229.29
Ofsted fees	-	-	-35.00
Outside area	-8,997.60	-8,997.60	-
Postage	-25.21	-25.21	-11.36
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Salaries:	-63,685.94	-71,375.72	-63,772.02
Net Salaries	-60,106.04	-67,795.82	-60,421.77
Bonus	-	-	-
Other staff costs	-25.98	(25.98)	-738.50
PAYE	-2,138.40	-2,138.40	-1,032.60
EE NIC	-1,415.52	-1,415.52	-1,511.34
ER NIC	-1,746.02	-1,746.02	-1,738.07
SMP Recovery	-	-	-
SMP Compensation	-	-	-
NIC Employment Allowance	1,746.02	1,746.02	1,738.07
Tax rebates due to staff	-	-	-
NEST pension contributions	-	-	-67.81
	-	-	-20.40
<b>School Trips</b>			
Sports Day	-	-	-
Staff uniform	-	-	-
Teaching equipment	-169.67	-169.67	-2,115.27
Teaching supplies:	-883.87	-883.87	-1,195.38
Cooking & baking supplies	-55.79	-55.79	-286.09
Outdoor play	-119.42	-119.42	-269.00
Sand	-	-	-26.94
Stationery, paints, etc	-708.66	-708.66	-613.35
Telephone	-448.85	-448.85	-432.63
Toiletries	-383.47	-383.47	-124.63
Toys	-693.31	-704.31	-1,569.29
Training costs	-	-	-
Trips and outings	-878.43	-949.42	-2,930.85
	-166.80	-166.80	-1,227.19
<b>TOTAL EXPENDITURE</b>	<b>-88,801.11</b>	<b>-97,700.85</b>	<b>-87,442.89</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>2,344.16</b>	<b>147.36</b>	<b>7,346.72</b>

Rainbow's End Pre-School

Notes to the financial statements

1. Accounting Policies

1.1 Accrual accounting - the current and prior year accounts have been prepared on the accrual basis.

1.2 Fixed Assets - all purchases are expensed in the year of purchase.

2. Fundraising Income

	September 1, 2019 August 31, 2020		September 1, 2018 August 31, 2019	
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	Income	169.00	263.00	
	Costs	-134.10	-194.70	
Easter Egg Hunt and Cake Sale		-		60.61
	Income	-	60.61	
	Costs	-	-	
Fireworks		-		80.89
	Income	-	80.89	
	Costs	-	-	
Forest School Donation		-		194.00
	Income	-	194.00	
	Costs	-	-	
Giving Machine		17.71		-
	Income	17.71	-	
	Costs	-	-	
Nativity Fundraising		400.34		451.77
	Income	400.34	451.77	
	Costs	-	-	
Nearly New Sale		5.00		109.00
	Income	5.00	109.00	
	Costs	-	-	
Photographs		96.75		88.65
	Income	96.75	88.65	
	Costs	-	-	
Sponsored Activity		240.00		526.00
	Income	240.00	526.00	
	Costs	-	-	
Sports Day		-		79.25
	Income	-	79.25	
	Costs	-	-	
TOTAL		<u>1,042.94</u>		<u>2,593.70</u>

## Balance Sheet as at August 31, 2020

	August 31, 2020	August 31, 2019
	£	£
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash &amp; bank accounts</u></b>	79,153.36	72,730.30
Current account	54,223.02	47,892.41
Deposit account (Bonus Saver)	24,818.23	24,780.52
New Business Reserve account		
Paypal account	-	-
Forest School Float	-	-
Pre-paid debit card	92.11	37.37
Office Float	20.00	20.00
<b><u>Other assets</u></b>	2,222.30	4,785.74
Debtors (fees receivable)	2,222.30	1,997.98
Debtors	-	2,069.43
HMRC	-	334.83
Accrued income	-	383.50
<b><u>Liabilities</u></b>	(3,274.03)	(1,905.97)
Salaries	(189.28)	(143.23)
Outstanding expenses	(210.07)	(548.41)
Debtors - overpaid	(2,874.68)	(1,214.33)
<b>TOTAL ASSETS</b>	<b>78,101.63</b>	<b>75,610.07</b>
Represented by:		
<b><u>ACCUMULATED FUND:</u></b>		
<b><u>General Reserve</u></b>	49,549.33	47,205.17
Brought forward	47,205.17	41,356.97
Excess of income over expenditure	2,344.16	5,848.20
Transfer to contingency reserve		
Transfer to restricted reserve	-	-
<b><u>Contingency Reserve</u></b>	24,000.00	24,000.00
Brought forward	24,000.00	24,000.00
Transfer from general reserve		-
<b><u>Restricted Reserve</u></b>	4,551.95	4,404.59
Brought forward	4,404.59	2,906.07
Excess of income over expenditure	147.36	1,498.52
Transfer from general reserve	-	-
<b>TOTAL RESERVES</b>	<b>78,101.28</b>	<b>75,609.76</b>