

## 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 7QW

# **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
<u>INCOME</u>	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
Fee Income:	92,964.75	-	92,964.75	83,907.13
School Fees	92,976.25	-	92,976.25	83,907.13
Less: Discount given to staff	(11.50)	-	(11.50)	-
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
Gatwick 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>



## 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, 2020 - August 31, 2021
	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds (£)	Total Funds (£)
<b>EXPENSES</b>				
<b>Administrative costs:</b>				
Committee and meetings	-2,311.05	-48.34	-2,359.39	-1,670.59
Health and Safety	-223.67	-	-223.67	-15.00
Stationery	-232.30	-48.34	-280.64	-70.48
Website	-151.19	-	-151.19	-600.86
Subscriptions	-503.89	-	-503.89	-493.68
HR support	-1,200.00	-	-1,200.00	-490.57
Sundry	-943.75	-	-943.75	-
Accountancy fee	-	-	-	-909.38
Advertising	-1,679.80	-	-1,679.80	-1,199.87
Bad Debts	-84.95	-47.78	-132.33	-125.26
Books / music	-84.96	-	-84.96	-22.95
Cleaning	-	-780.00	-780.00	-215.03
Forest School	-211.50	-	-211.50	-39.00
DBS Checks	-177.01	-	-177.01	-149.31
Gifts:	-97.27	-	-97.27	-17.47
Leavers' Gifts	-61.39	-	-61.39	-66.97
Other	-18.35	-	-18.35	-64.87
Teachers' presents	-1,765.08	-136.00	-1,901.08	-1,066.95
Groceries & Housekeeping	-	-	-	-
Incorporation	-1,077.30	-	-1,077.30	-1,063.35
Insurance & PSLA	-1,440.50	-59.50	-1,500.00	-360.00
Boogie Pumps	-23.97	-	-23.97	-
Novelty / Easter show costumes	-380.13	-	-380.13	-1,517.04
Non teaching equipment	-70.00	-	-70.00	-
Ofsted fees	-	-	-	-8,997.60
Outside area	-4.02	-	-4.02	-25.21
Postage	-5,765.00	-	-5,765.00	-5,067.00
Rent	-136.07	-	-136.07	-190.20
Repairs & maintenance	-68,232.01	-4,159.54	-72,391.55	-71,375.72
Salaries:	-63,843.39	-4,159.54	-67,702.93	-67,798.82
Net Salaries	-	-	-	-
Bonus	(13.99)	-	(13.99)	-25.98
Other staff costs	-2,721.60	-	-2,721.60	-2,138.40
PAYE	-1,490.47	-	-1,490.47	-1,415.52
EE NIC	-1,956.05	-	-1,956.05	-1,746.02
ER NIC	-	-	-	-
SMP Recovery	-	-	-	-
SMP Compensation	2,004.53	-	2,004.53	1,746.02
NIC Employment Allowance	-	-	-	-
Tax rebates due to staff	-511.04	-	-511.04	-
NEST pension contributions	-	-	-	-
School Trips	-	-	-	-
Sports Day	-388.51	-	-388.51	-
Staff uniform	-337.28	-	-337.28	-169.67
Teaching equipment	-1,400.46	-74.96	-1,475.42	-883.87
Teaching supplies:	-16.24	-	-16.24	-95.79
Cooking & baking supplies	-738.13	-	-738.13	-119.42
Outdoor play	-61.55	-	-61.55	-
Sand	-584.54	-	-584.54	-708.66
Stationery, paints, etc	-460.48	-	-460.48	-448.85
Telephone	-134.08	-	-134.08	-383.47
Toiletries	-1,073.68	-697.04	-1,770.72	-704.31
Toys	-521.30	-138.00	-659.30	-949.42
Training costs	-210.00	-	-210.00	-166.80
Trips and outings	-	-	-	-
Winter Food Programme	-88,912.49	-615.00	-89,527.49	-97,700.85
<b>TOTAL EXPENDITURE</b>	<b>-88,912.49</b>	<b>-6,756.16</b>	<b>-95,668.65</b>	<b>-2,491.52</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>9,834.71</b>	<b>-355.56</b>	<b>9,479.15</b>	<b>2,491.52</b>

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	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				
TOTAL		1,123.64		1,042.94	



# 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(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:

15/5/22

Name:

LINDA KOSCIA

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

F. C. A

Address:

WEDGEWOOD, MAPLE LAKES RD  
EWHURST, SURREY  
GU6 7QW