



# Rainbow Early Years

## TREASURERS REPORT 2025

### the Financial Year Ending 31<sup>st</sup> August 2025

The accounts, for the year ending 31<sup>st</sup> August 2025 have been produced for presentation to the Trustees of the pre-school and the final copies of the Balance Sheet and Income and Expenditure report are attached at the end of this report.

The **Income and Expenditure Account** shows the operating income and expenditure for the year. During the financial year the group has

	2025	2024
Received income of	£189,328	£141,388
From which there has been expenditure of	£159,247	£118,320
<b>Resulting in a surplus of</b>	<b>£ 30,081</b>	<b>£ 23,068</b>

By comparison with the previous financial year an increase in operating profits of plus £7,013.

Fundraising has resulted in an additional £2,298 being added to the ringfenced fundraising amount bringing it to £7,477 held in reserved funds at the end of this financial year.

The **Balance Sheet** As at 31<sup>st</sup> August 2025 shows the book balance of monies held by the Pre-School as follows:-

Lloyds Bank Treasurers Current Account	£39,935
Lloyds Deposit Account	£67,929
Operating cash income held in petty cash	£ 49
Manager's Large Purchases Account	£ 250 <sup>1</sup>
<b>Giving total cash assets of</b>	<b>£108,163</b>

The Pre-school has outstanding debtors to the value of £ 2,492<sup>2</sup>

**Therefore the total current assets are £110,655**

However, there are current liabilities amounting to £ 4,995<sup>3</sup>

**Resulting in net assets of £105,660**

<sup>1</sup>The Manager's large purchase account has been set up to record the withdrawal of petty cash funds in August 2023 by the then manager of the setting (this is not the current manager) to purchase equipment on behalf of the pre-school. The items purchased or a reimbursement of the amount held are still awaited.

<sup>2</sup>The debtors figure is made up of £848 outstanding fees and £1,644 to be reimbursed from HMRC for PAYE refund due to SMP. HMRC have been contacted for repayment.

<sup>3</sup>The creditors figure is made up of the remaining amount on an annual invoice from the company providing HR and H&S support AND a disputed invoice from the previous book keeper with whom there is ongoing correspondence.

**Continued...**

**Accumulated fund**

It should be noted that of the accumulated fund figure contains amounts are required to be held in the event of closure. These amounts are for

Redundancy and notice contingency	£ 20,211
Building disposal and making good the land	£ 15,000
Grant/fee reimbursement	£ 13,726
3 months funning costs	£ 5,009
Ringfenced amounts:	
Fundraising	£ 7,477
Grants and Donations (St. James Trust grant)	£ 1,800
WC ringfenced grants	
ISF	£ 6,796
EYPP	£ 3,236
DAF	£ 910

**Giving a total reserved amount of £ 74,164**

Leaving a general unreserved fund to carry forward of **£ 31,496\*\***

**Resulting in a total accumulated fund to carry forward of £105,660**

\*\* Note that there is a commitment of expenditure for the next 4 years to Citation Limited for Health and Safety and HR support, put in place prior to the current management structure of the pre-school, of a minimum of £3536 (charged for March 2025 to February 2026) increasing by the greater of RPI (4.5% at the time of reporting) or 3%. At a minimum the setting is looking at the following minimum amounts committed per year

2026-2027	£ 3696
2027-2028	£ 3861

These amounts are budged for within annual expenditure.

See attached Income and Expenditure report and Balance Sheet

How Early Years Pre-school  
Income and Expenditure Account

Charity Registration Number 1016250  
For the year ended 31 August 2025

		2024-2025			2023-2024		
		£	£	£	£	£	£
<b>Receipts</b>							
Childcare income	Fees	21,331			20,560		
	WC Grant Funding	143,378			106,566		
	Milk Grant	0			0		
	EYPP	3272			1827		
	ISF Income	7200			5400		
	DAF Income	910	176,091		828	135,181	
Other income	Uniform/Clothing Income	198			230		
	Snack and Lunch Income	9395					
	Interest Received	622	10215		474	704	
Fundraising	Fundraising Income	3022			3703		
	Grants and Donations	0	3,022		1800	5,503	
<b>TOTAL RECEIPTS</b>		<b>189,328</b>			<b>141,388</b>		
<b>Payments</b>							
Running Costs	Uniform/Clothing Spend	380			157		
	DBS Checks	550			168		
	Milk Spend	-3			0		
	Consumables	3680			3863		
	Food Consumables	3150			36		
	Staff refreshments	0			7		
	Licences	212			376		
	Memberships and Subscriptions	760			414		
	Repairs and Renewals	2282			1909		
	adjustment rom prev fy				-32		
	Electricity	3447			3496		
	Water Rates	424			477		
	Rates	299			863		
	Web Hosting	216			204		
	Equipment	1276			2000		
	Internet & Telephone	743			655		
	Printing	0			3		
	Advertising and Promotion	0			58		
	Leasing Payments	200			200		
	Accountancy Fees	3495			3304		
	Bank/Finance Charges	-1045			202		
	Insurance	1671			841		
	Health and Safety	1668			1644		
	Human Resources	1868			1802		
	Refuse costs	419			532		
	Motor Expenses	0			91		
	Grants and Donations Spend	4366			-1415		
	adjustment rom prev fy				113		
	ISF spend	404			7168		
	EYPP spend	36			1827		
	DAF spend	0			828		
	Fundraising spend	724	31222		746	32537	
Staffing	Staff Salaries	124,539			83,252		
	Employers NI	8,168			0		
	Employers NI Allowance	-7,998					
	Pension Employers	1,741			1454		
	Staff Training	1,416			922		
	Staff Uniform and Clothing	0	127,866		71	85,699	
			159,088			118,236	
	Bad Debts Written Off		162			83	
	Rounding adjustments		-3			1	
<b>TOTAL PAYMENTS</b>		<b>159,247</b>			<b>118,320</b>		
<b>SURPLUS INCOME OVER EXPENDITURE</b>		<b>30,081</b>			<b>23,068</b>		

		2024-2025		2023-2024	
		£	£	£	£
<b>Current Assets</b>					
Bank	Lloyds Current Account		39,935		6,510
	Lloyds Deposit Account		67,929		67,306
	Ex Manager's Large Purchases Account		250		250
	Petty Cash held		49		80
			108,163		74,146
Debtors			2,492		5,871
Less Creditors	other creditors		4,995		4,438
			-2,503.00		1,433.00
<b>Net assets</b>			<b>105,660</b>		<b>75,579</b>
Total Funds	Accumulated Reserves bf		75,579		52,511
	Net profit/(loss)		30,081		23,068
<b>Total funds</b>			<b>105,660</b>		<b>75,579</b>
<b>Held as Ringfenced Reserved Funds</b>					
	ISF		6,796		0
	EYPP		3,236		0
	DAF		910		0
	Grants and Donations				
	Lottery (grant paid back in year)		0		4,299
	St James Trust		1,800		1,800
	Fundraising		7,477		5,179
<b>Reserved contingency Fund</b>					
	Closure Costs:-				
	Redundancy and notice		20,211		15,257
	Building Disposal		15,000		15,000
	Grant/fee reimbursement		13,726		10,594
	3 months running costs		5,009		4,504
			74,164		56,633
<b>Unreserved</b>			31,496		18,946
			<b>105,660</b>		<b>75,579</b>



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Rainbow Early Years Pre-school

On accounts for the year  
ended

31<sup>st</sup> August 2025

Charity no  
(if any)

1016250

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/08/2025**.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) 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 no concerns and 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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date:

6/12/2025

Name:

P Turner

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

Address:

1 Stonelea Hilperton Wiltshire


**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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