CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name: The Rainbow Centre Sri Lanka		
On accounts for the year ended	31 March 2026	**Charity no (if any)**	1114933
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 / 03 / 2026.

Responsibilities and basis of report

As the charity trustees of the Trust, 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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn 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:**	21/9/26
Name:	Stephen John Robinson		
Relevant professional qualification(s) or body (if any):	FCA		
Address:	170 Midsummer Boulevard Milton Keynes MK9 1BP		

Section B	Disclosure

Only complete if the examiner needs to highlight 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.

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1	April	2025	To	31	March	2026

Section A Reference and administration details

Charity name The Rainbow Centre Sri Lanka

Other names charity is known by

Registered charity number (if any) 1114933

Charity's principal address

Spring Pond
Midhurst
West Sussex
Postcode GU29 0QH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alison Nagle			
2	Alasdair Nagle			
3	Ajanta Hilton			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Trust Deed dated 21 May 2006
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Appointed by resolution of Trustees

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

There are three Trustees who meet regularly, including by telephone or video calls, to discuss the charity on an ad hoc, as needed basis. The Trustees make all decisions in relation to the charity's strategy. The charity does not have any employees or staff.

The Trustees are provided with the guidance for trustees issued by the Charity Commission.

The charity does not have any relationships with related parties or any other charities or organisations.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The charity's overall objectives are: the relief of poverty, distress, sickness and suffering; the provision of shelter, care, food, clothing and medical supplies and treatment; the provision of and promotion of education and training to children and adults; primarily but not exclusively in Sri Lanka.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The charity funds and will continue to fund the activities of the Rainbow Centre in Sri Lanka. The Rainbow Centre provides daily care, education, healthcare and nutrition to up to approximately 200 children and their families from deprived backgrounds.

During 2025/26, the operations of the Rainbow Centre in Sri Lanka have continued to improve, following the construction of additional classrooms and other facilities, at a cost of LKR 31 million, equivalent to approximately £75,000, and its focus on: (i) staff recruitment, training and retention; and, (ii) improving the education and employment outcomes of its children. High annual inflation in Sri Lanka and the need to retain staff has resulted in a 9% increase in the Centre's operating costs, primarily related to increases in staff wages and salaries.

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The charity is run by volunteers in the UK, including the Trustees. Volunteers assist with fundraising and administration in the UK and assist with the operations of the Rainbow Centre in Sri Lanka. During the year, the Trustees made regular visits to the Rainbow Centre in Sri Lanka.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

The charity represents the principal source of funding of the Rainbow Centre in Sri Lanka and the operations of the Rainbow Centre would cease without this funding.

The Rainbow Centre in Sri Lanka is a unique and much praised provider of education, healthcare, food and support to children and their families from deprived backgrounds in south-west Sri Lanka. It is registered as an NGO in Sri Lanka.

During 2025/26, the operations of the Rainbow Centre in Sri Lanka have continued to improve, following the construction of additional classrooms and other facilities, at a cost of LKR 31 million, equivalent to approximately £75,000, and its focus on: (i) staff recruitment, training and retention; and, (ii) improving the education and employment outcomes of its children. High annual inflation in Sri Lanka and the need to retain staff has resulted in a 9% increase in the Centre's operating costs, primarily related to increases in staff wages and salaries.

The Trustees believe that the charity has substantially achieved its objectives for the year.

Section E Financial review

Brief statement of the charity's policy on reserves	The charity's policy is typically to hold between one and three years' operating expenditure in reserves. The current level of reserves is in line with the policy amount. As at 31 March 2026, the charity had cash reserves of £510,811 (2025 - £668,537) in order to provide for the continued funding of the Rainbow Centre.
Details of any funds materially in deficit	N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal investment policy of the charity is to minimise the risk of capital loss and its reserves are held in a savings account and in longer-term money market deposit accounts. The funds are held with HSBC UK Bank plc, which is considered to have satisfactory social, environmental and ethical policies in place.

During 2025/26, the charity received an increased amount of donations compared to the previous couple year. This results from a significant expansion of the Charity's fund-raising activities. Expenditure on funding the activities of the Rainbow Centre increased in the year due to the construction of new buildings at the Centre, at a cost of approximately £75,000, and also increased operating costs at the Centre.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	A Nagle	
Full name(s)	Alasdair Gordon Nagle	
Position (eg Secretary, Chair, etc)	Trustee	
Date	25 July 2026	

CHARITY COMMISSION FOR ENGLAND AND WALES

The Rainbow Centre Sri Lanka	1114933

Receipts and payments accounts

CC16a

For the period from	01/04/2025	To	31/03/2026

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations	100,468	-	-	100,468	27,535
Interest income	23,338	-	-	23,338	30,119
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	123,806	-	-	123,806	57,654
A2 Asset and investment sales, (see table).					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	123,806	-	-	123,806	57,654
A3 Payments					
Donations to Rainbow Centre	246,672	-	-	246,672	209,916
Fees and expenses	34,860	-	-	34,860	19,819
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	281,532	-	-	281,532	229,735
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	281,532	-	-	281,532	229,735
Net of receipts/(payments)	- 157,726	-	-	- 157,726	- 172,081
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	668,537	-	-	668,537	840,618
Cash funds this year end	510,811	-	-	510,811	668,537

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash at bank	70,811	-	-
	Money market deposits	440,000	-	-
		-	-	-
	Total cash funds	510,811	-	-
CCXX R1 accounts (SS)	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Neil	Alasdair Gordon Nagle	25/06/2025