



RAINBOWS BEREAVEMENT SUPPORT GB

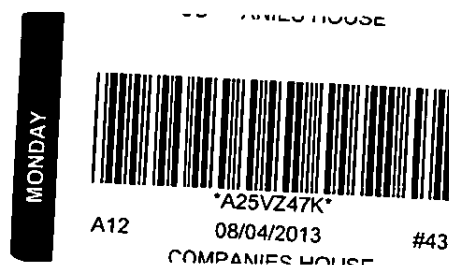
COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2012

Company Registration Number 03231375

Charity Number 1058476



W H Prior
Chartered Certified Accountants
Railway Court
Doncaster
DN4 5FB

RAINBOWS BEREAVEMENT SUPPORT GB
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FOR THE YEAR ENDED 31ST AUGUST 2012

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RAINBOWS BEREAVEMENT SUPPORT GB
REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2012

Registered Charity name	Rainbows Bereavement Support Great Britain
Charity number	1058476
Company registration number	03231375
Registered office	Rainbows Resource Centre Unit 7, High Town Enterprise Park York Street LUTON LU2 0HA
Trustees	Suzy Yehl Marta (Founder) (<i>Suzy died on 13th January 2013 RIP</i>) Frank J McDermott (Chairman) Paul Cronin (Vice Chair and Chair of Finance) Rt Rev John Rawsthorne John F Lynch Sue Kay-Flowers Roderick G Sime Sharon Melia-Craven Sr Philippa Kohlbecker (Appointed 25 th June 2012) Philip Harrison (Appointed 25 th June 2012)
Company Secretary	Roderick G Sime
National Director	Sue McDermott (Acting National Director from 1 November 2010) (Appointed National Director 1 st November 2011)
National Management Committee	Sue McDermott Rev Des Seddon (Chair) Sheila O'Neill Sr Eileen Foley Anne Dawes Margaret Doyle
Independent Examiner	R A Prior, FCCA, FCIE, DChA W H Prior Chartered Certified Accountants Railway Court, Doncaster DN4 5FB
Bankers	HSBC Bank plc High Street Rushden Northamptonshire NN10 0NP
Solicitors	Brabners Chaffe Street 1 Dale Street Liverpool L2 2ET

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2012

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

Reference and Administrative details

Reference and administrative details are shown in the schedule of reference and administration information on page 2 of the financial statements.

Trustees

The trustees who served the charity during the period and as at the date of this report were as follows -

Suzy Yehl Marta, Founder (Died 13th Jan 2013)
Frank J McDermott (Chairman)
Rt Rev John Rawsthorne
Paul Cronin (Vice Chair)
John F Lynch
Sue Kay-Flowers
Roderick G Sime
Sharon Melia-Craven
Sr Philippa Kohlbecker (Appointed 25th June 2012)
Philip Harnson (Appointed 25th June 2012)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Organisation is a charitable company limited by guarantee, incorporated on 30th July 1996 as amended by special resolution dated 14th March 1998, 24th February 2010 and 7th October 2011 and registered as a charity on 4th October 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Recruitment of trustees is by advertising by existing Trustees, members of the National Management Committee and the wider Rainbows family.

Induction and training of new trustees

All Trustees receive an induction programme which consists of meetings with the Chair of Trustees, the National Director and staff at the National Resource Centre covering -

- duties of trustees,
- familiarity with the charity's Memorandum & Articles and appropriate guidance from the Charity Commission,
- background to the organisation and its development in Great Britain,
- the current activities of the charity and how it is organised, structure and staffed, and the current and projected financial position,
- evaluation of the impact of Rainbows materials currently used in schools and other settings.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces and a formal risk register has been established. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors and systems are in place to ensure that relevant checks have been carried out on any persons working with children.

Organisational structure

The Board of Trustees manages the business of the Company and where necessary delegate their powers to committees for specific tasks to be carried out. The Board of Trustees meets regularly to oversee the work of the Management Committee and Finance Committee who also meet regularly with specific members responsible for training, finance, fundraising and resources. There are a number of local geographical support groups responsible to and supported by the National Director.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2012

Related parties

For the first five weeks of the year the company was a subsidiary company of Rainbows for all Children Inc incorporated in the State of Illinois (file no 5321-314-6), who was the Company's sole full member. Copies of accounts of Rainbows for all Children Inc can be obtained from 1360 Hamilton Parkway Itasca, Illinois 60143-1144, USA. Following approval of new Memorandum and Articles on 7 October 2011 Rainbows Bereavement Support GB is no longer a subsidiary of Rainbows for all Children Inc.

The Company is also a related party of Rainbows Ireland, a Company and Charity registered in Eire.

Both these Charities have similar objectives to the Company.

OBJECTIVES AND ACTIVITIES

The Company's principal object and principal activity is to promote education and to preserve and protect the good health of children, young people and adults who have lost a close relative or loved one through death, divorce or other adverse circumstance. The company reviews its aims and objectives each year to ensure it remains focused on its stated purpose. The review covers the success of the activities and the benefit they have brought to the children and young people they are seeking to help.

The Company carries out its aims by providing materials and training to schools and other institutions who seek to work explicitly and in a structured way with children and young people who are experiencing grief. The company has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. The charitable activity focuses on supporting all children and young people to further the charitable purpose for public benefit.

There have been no material changes in the objectives or policies of the Company in this year.

Volunteers

The Company is partially dependent on the use of volunteers to assist in providing the training to schools. An estimated 85 volunteers assisted during 2011/12 providing around 10,000 hours.

ACHIEVEMENTS AND PERFORMANCE

Rainbows Bereavement Support Great Britain, founded in 1992, now operates in over 700 schools in England, Scotland and Wales in Catholic schools, Community schools, Church of England schools, Academies and a number of Free Schools. It is currently available to over 72,000 children and young people.

The work of Rainbows Bereavement Support GB continues to be consolidated in schools that have run the programmes for many years, feedback remains consistently good.

Over five hundred teachers and support staff have been trained in bereavement and loss. More Registered Directors have been trained this year and 41 new sites have been opened.

The Charity is grateful to all those committed individuals at national, regional and local levels who do so much to assist the development of Rainbows Bereavement Support GB and therefore assist children and young people grieving a death or any other painful loss in their lives.

Last year we set ourselves the following specific targets:

- 1. To consolidate and maintain existing sites, set up forty new sites, train 10 new Registered Directors and expand our activities into at least one new regional area**

The support system for existing sites was further strengthened. During the year a total of 41 new sites were established, 18 new Registered Directors were trained and our activities were expanded into 2 new regions.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2012

2. To review the material for two Rainbows programmes: SunBeams, and Spectrum

SunBeams was fully reviewed following evaluations of the programme being received and considered from participants and experienced co-ordinators. The need for a limited rewrite and improved presentation was agreed. Work on this is in-hand.

The Spectrum programme was fully reviewed and a small working group established. Evaluations of the programme were received from facilitators, coordinators and participants and this will form the basis of the fully revised and reprinted programme.

3. To introduce the revised regional training for new Registered Directors and offer training in Middlesbrough, Brentwood, Birmingham, East Anglia, Plymouth and Liverpool

New Registered Directors were trained within the following regions: Middlesbrough, Brentwood, Birmingham, Suffolk, Plymouth and Liverpool. This new revised localised training programme was delivered by members of the training team and resulted in a significant rise in the number of Registered Directors.

4. To use the findings of the research project and produce plans for implementing agreed recommendations

The research findings and agreed recommendations form part of the three year strategic development plan and regional development plans. The priorities were discussed and agreed by trustees, the national management and RDs at their annual professional development weekend.

5. To begin the process of revising the current Rainbows website

A small working party was established to review the present web site. It was agreed that a completely new site would be necessary and the working party took the responsibility to research content, costings and best value. The new website will be launched in 2013.

6. To appoint a new honorary secretary and honorary treasurer to the trustees

A new Honorary Secretary was appointed in October 2011. It is anticipated that following an appropriate recruitment process a new Honorary Treasurer will be appointed by the trustees early in 2013.

7. To increase the number of monthly donations to the charity through standing orders by a further twenty and seek to secure grants from funding bodies

The number of monthly direct debits has increased by eleven, substantial funding was received from the Mercy Sisters and further grant applications are in hand.

8. To revise the memorandum and articles to ensure that the company meets all current legislation and ceases to be a subsidiary of Rainbows USA.

The Memorandum & Articles of the Company were revised and altered in October 2011. The Company is no longer a subsidiary of Rainbows US however, Rainbows US shall have the right to nominate a Trustee for an indefinite period.

9. Establish a working party to look at the means of supporting adults with learning difficulties at times of bereavement.

A working party was established using the SunBeams programme as the agreed starting point in the development of a support programme for Adults with Learning Difficulties (ADL). Much good work has been developed over the year. The expertise of the group will allow the programme to be developed to meet the emotional and developmental needs of ADL when grieving a significant loss in their lives.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2012

10. Revise and then distribute the handbook for Registered Directors

A revised handbook was made available in draft form at the continuous professional development weekend to allow RDs to make comments. Following comments and evaluation this important manual was issued to all RDs during November 2011.

11. Produce a new training manual for members of the national training team

A small working group was formed from experienced RDs including those who had previously been members of the residential training team. Content, acknowledgement of previous learning, support for new RDs, shadowing training sessions were all elements agreed by the new team and incorporated into the manual.

12. Draft a 3 year strategic development plan.

Following a period of reflection and discussion, the Trustees and the National Director agreed a three year strategic plan which was approved by the Trustees in July 2012. The national management committee and all Rainbows Registered Directors were involved in its construction, have all been briefed on the final plan, have received a copy and have begun implementation as appropriate. The Plan will be an important aid in securing funds to continue the work of the charity.

13. Appoint A National Director

A new National Director was appointed in November 2011.

Transactions and Financial Position

The operating deficit for the year was £9,958 (2011 - deficit £12,212), which has been deducted from reserves. Reserves at the year-end were £118,398 which are to be used to finance additional projects, operations in the ensuing year and as a backup reserve.

The Company's funds have been applied to provide support and assistance to young people and adults who have lost a close relative or loved one through death, divorce or other adverse circumstance.

FINANCIAL REVIEW

Reserves

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets at a level which equates to at least 4 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs to enable the charity to continue its current activities in the event of a significant decline in funding. Unrestricted funds are £118,398. The present level of reserves available to the charity is £117,898.

Investment policy

Aside of retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available, the trustees invest any available surplus funds in Standard Life Bank Investment account, now in the control of Barclays Bank.

Principal funding sources

The principal funding sources for the charity are from the sale of materials, training fees received from schools and other institutions, donations from the Mercy Sisters and individuals through a variety of fundraising activities and by monthly standing orders.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2012

PLANS FOR FUTURE PERIODS

While continuing to consolidate the work of Rainbows in over 700 schools, we have set ourselves the following targets for the year 2012 - 2013

- Expand our activities into three new areas offering training in bereavement and loss to all school leadership teams in those areas and establishing at least forty new sites
- Complete our revision of the Spectrum programmes for young people in secondary schools, print and publish the new Spectrum journals and facilitator handbooks, train our Registered Directors in the use of the new programmes train school based facilitators and co-ordinators, market the new resources and establish its use this year in a minimum of ten secondary schools
- Complete the revision of the content of our existing website, prepare new structure and content, launch and promote the new site by July
- Finalise the content of "Sunrise", our new programme for adults with learning difficulties, secure funding for publication costs and prepare the training programme for its launch in September 2013

In June of 2012, the trustees approved a Three Year Strategic Development Plan covering five discrete areas for consolidation and development

- Governance and Management
- Finance and Fundraising
- Consolidating and developing Rainbows GB
- Professional Development of Rainbows Registered Directors
- Reviewing and Developing Rainbows Programmes

Copies of the Strategic Development Plan may be obtained from the National Director at sue.rainbowsqb@btconnect.com

The Company is aware of the financial pressures brought about by the current economic situation. Trustees continue to rigorously evaluate and monitor all operational activities within the charity to ensure the most effective and efficient organisational practice thereby ensuring the most positive outcomes

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Rainbows Bereavement Support Great Britain for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

ON BEHALF OF THE BOARD



F J McDermott

19th February 2013

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
RAINBOWS BEREAVEMENT SUPPORT GB**

I report on the accounts for the year ended 31st August 2012 set out on pages nine to fourteen

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention

Basis of the independent examiner's report

My examination was carried out in accordance with the 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 you as 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 statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met, or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

R A Prior

R A Prior, FCCA, FCIE, DChA
W H Prior
Chartered Certified Accountants
Railway Court
Doncaster
DN4 5FB

Date *26th FEBRUARY, 2013*

RAINBOWS BEREAVEMENT SUPPORT GB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2012

		2012 Unrestricted funds £	2011 Total funds £
	Notes		
INCOMING RESOURCES			
Incoming resources from generated funds			
Voluntary income	2	40,562	17,480
Investment income	3	1,269	1,122
Incoming resources from charitable activities			
Publications and training		<u>98,510</u>	<u>131,677</u>
Total incoming resources		140,341	150,279
 RESOURCES EXPENDED			
Charitable activities			
Publications and training		124,369	121,514
Support costs		14,804	16,103
Governance costs	4	<u>11,126</u>	<u>24,874</u>
Total resources expended		<u>150,299</u>	<u>162,491</u>
 NET (OUTGOING) RESOURCES		(9,958)	(12,212)
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>128,356</u>	<u>140,568</u>
 TOTAL FUNDS CARRIED FORWARD		<u>118,398</u>	<u>128,356</u>

The results for the year derive from continuing activities and there are no gains or losses other than those shown above

The operating deficit for the Companies Act purposes comprises the Net Outgoing resources for the year and was £9,958 (2011 - £12,212)

These notes form part of these financial statements

RAINBOWS BEREAVEMENT SUPPORT GB

BALANCE SHEET AT 31ST AUGUST 2012

	Notes	2012 Unrestricted funds £	2011 Total funds £
FIXED ASSETS			
Tangible assets	8	500	1,150
CURRENT ASSETS			
Stocks		38,144	52,485
Debtors	9	15,354	11,501
Cash at bank and in hand		81,535	108,241
		135,033	172,227
CREDITORS			
Amounts falling due within one year	10	(17,135)	(45,021)
NET CURRENT ASSETS		117,898	127,206
TOTAL ASSETS LESS CURRENT LIABILITIES		118,398	128,356
NET ASSETS		118,398	128,356
FUNDS	13		
Unrestricted funds		118,398	128,356
TOTAL FUNDS		118,398	128,356

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2012

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2012 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibilities for -

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006, and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 19th February 2013 and were signed on its behalf by



F.J. McDermott
Chairman



P. Cronin
Chair of Finance

These notes form part of these financial statements

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2012

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources

Tangible fixed assets

Fixed assets at a cost of in excess of £1,000 are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Equipment – over 4 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for a particular purpose

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease

Pension costs and other post-retirement benefits

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

2. VOLUNTARY INCOME

	2012	2011
	£	£
Gift Aid donations and Income Tax recoverable	2,320	923
Donation from Good Shepherd appeal Diocese of Hallam	7,000	7,000
Donation from Sisters of Mercy	25,000	5,000
Other donations	<u>6,242</u>	<u>4,557</u>
	<u>40,562</u>	<u>17,480</u>

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2012

3. INVESTMENT INCOME

	2012	2011
	£	£
Bank interest receivable	<u>1,269</u>	<u>1,122</u>

4. GOVERNANCE COSTS

	2012	2011
	£	£
Salaries and social security	3,531	3,940
Premises costs	144	1,503
Accountancy & payroll fees	1,690	1,500
Audit fees	-	5,465
Independent Examiner's fees	1,790	-
Professional fees	2,372	10,949
Depreciation	65	54
Office costs	333	627
Rent	1,106	738
Rates and water	<u>95</u>	<u>98</u>
	<u>11,126</u>	<u>24,874</u>

5. NET (OUTGOING) RESOURCES

Net resources are stated after charging/(crediting)

	2012	2011
	£	£
Auditors' remuneration	-	3,100
Depreciation - owned assets	650	539
Other operating leases	<u>11,060</u>	<u>11,060</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

Travel expenses totalling £539 have been reimbursed to two trustees during the year ended 31st August 2012 (2011 - £447) No other remuneration or expenses has been paid to trustees

7. STAFF COSTS

	2012	2011
	£	£
Wages and salaries	41,351	39,404
Social security costs	1,623	1,942
Other pension costs	441	472
Registered directors' honorarium	<u>6,275</u>	<u>6,142</u>
	<u>49,690</u>	<u>47,960</u>

Number of administrative staff	3	3
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No employee received remuneration of more than £60,000 during the year (2011 – None)

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2012

8. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2011 and 31st August 2012	<u>17,996</u>
DEPRECIATION	
At 1st September 2011	16,846
Charge for year	<u>650</u>
At 31st August 2012	<u>17,496</u>
NET BOOK VALUE	
At 31st August 2012	<u><u>500</u></u>
At 31st August 2011	<u><u>1,150</u></u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012 £	2011 £
Trade debtors	10,137	4,880
Income tax recoverable	400	420
Other debtors	1,370	4,985
Other debtors	<u>3,447</u>	<u>1,216</u>
	<u><u>15,354</u></u>	<u><u>11,501</u></u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2012 £	2011 £
Trade creditors	9,537	35,472
PAYE and social security	1,003	1,440
Royalties payable	3,815	1,536
Other creditors	-	960
Accruals	<u>2,780</u>	<u>5,613</u>
	<u><u>17,135</u></u>	<u><u>45,021</u></u>

11. COMMITMENTS UNDER OPERATING LEASES

At 31st August 2012 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings 2012 £	2011 £
Operating leases which expire:-		
Within 2-5 years	<u><u>11,060</u></u>	<u><u>11,060</u></u>

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2012

12. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees

The Company is a related party of Rainbows for All Children Inc , incorporated in the State of Illinois, USA Rainbows for All Children Inc supplied the Company with goods during the year to the value of £1,386 (2011 - £1,442)

The amount owed to Rainbows for All Children Inc at the year end was Nil (2011 – Nil)

The Company paid royalties of £6,330 (2011 - £9,928) to Rainbows for All Children Inc in the year The amount owed to Rainbows for All Children Inc at the year end was £3,815 (2011 – £1,536)

The Company is a related party of Rainbows Ireland, a Company and Charity registered in Eire The Company supplied Rainbows Ireland with goods during the year to the value of £42,475 (2011 - £63,693) The amount owed by Rainbows Ireland at the year end was £848 (2011 – amount due to Rainbows Ireland £31,751 in respect of goods paid for in advance)

Mrs S McDermott is the wife of Mr F J McDermott and received remuneration for her service as acting National Director to 1st November 2011 and as National Director from 1st November 2011 of £10,185 (2011 - £7,453)

13. MOVEMENT IN FUNDS

	At 1.9.11 £	Net movement in funds £	At 31.8.12 £
Unrestricted funds			
General fund	102,714	(13,696)	89,018
 Designated Funds -			
Rainbows Northwest	385	2,837	3,222
Rainbows Nottingham	-	595	595
Rainbows Scotland	905	197	1,102
Rainbows South Yorkshire	22,620	650	23,270
Rainbows West Yorkshire	1,732	(541)	1,191
 TOTAL FUNDS	<u>128,356</u>	<u>(9,958)</u>	<u>118,398</u>

Net movement in funds, included in the above are as follows

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	121,226	(134,922)	(13,696)
 Designated funds -			
Rainbows Northwest	4,028	(1,191)	2,837
Rainbows Nottingham	595	-	595
Rainbows Scotland	1,450	(1,253)	197
Rainbows South Yorkshire	12,772	(12,122)	650
Rainbows West Yorkshire	270	(811)	(541)
 TOTAL FUNDS	<u>140,341</u>	<u>(150,299)</u>	<u>(9,958)</u>

As at 1st September 2011 the funds held for each Rainbows Region, whilst remaining unrestricted, have been designated for use in each of the established regions for the same charitable purposes as the General Fund, but in that locality