



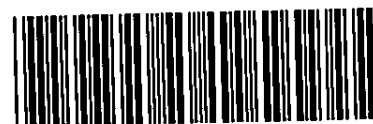
RAINBOWS BEREAVEMENT SUPPORT GB

FINANCIAL STATEMENTS 31 AUGUST 2009

Company Registration Number 3231375

Charity Number 1058476

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Spenser, Wilson & Co.
Chartered Accountants & Business Advisers

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

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RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATION INFORMATION

Registered charity name	Rainbows Bereavement Support GB
Charity number	1058476
Company registration number	03231375
Register office	12 Cranleigh Road Pakefield Lowestoft Suffolk NR33 7EX
Trustees	S Y Marta F McDermott J Rawsthorne S Blunden P Cronin J Lynch
Secretary	G Norris
Senior Management Team	P Daly (National director) G Norris (Company secretary) D Seddon (Chair of Management Committee)
Management committee	S O'Neill D Seddon E Foley P Daly B Moore S McDermott A Dawes
Auditor	Spenser, Wilson & Co Chartered Accountants & Statutory Auditor Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP
Bankers	HSBC High Street Rushden Northamptonshire NN10 0NP
Solicitors	Brabners Chaffe Street 1 Dale Street Liverpool L2 2ET

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 AUGUST 2009

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 August 2009

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of reference and administration information on page 1 of the financial statements

THE TRUSTEES

The trustees who served the charity during the period were as follows

S Y Marta
F McDermott
J Rawsthorne
S Blunden
P Cronin
J Lynch

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Organisation is a charitable company limited by guarantee, incorporated on 30 July 1996 as amended by special resolution dated 14 March 1998 and registered as a charity on 4 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.

In February 2010 the company changed its name from Rainbows for all God's Children of Great Britain Inc to Rainbows Bereavement Support GB.

Recruitment and Appointment of Management Committee

Recruitment of trustees is by personal contacts of existing Trustees and Management Committee members.

Trustee Induction and Training

Induction of Trustees is largely through informal discussions with new recruits. Trustees are also Directors of a company limited by guarantee and are supplied with the Memorandum and Articles of Association together with an agreed policy defining the Trustees and Management Committee's separate roles and responsibilities.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis. One of the objectives for the current year is to continue with the in depth risk assessment of the work of the charity and to establish a formal risk register. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. 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 CRB checks have been carried out on any persons working with children.

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 AUGUST 2009

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 who also meet regularly with specific members responsible for training, finance, fundraising and resources. There are also local geographical support groups responsible to the Management Committee.

Related parties

The company is a subsidiary company of Rainbows for all God's Children Inc incorporated in the State of Illinois (file no 5321-314-6), who is the Company's sole full member. Copies of accounts of Rainbows for all God's Children Inc can be obtained from 2100 Golf Road, Room 370, Rolling Meadows, Illinois 60008, USA.

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 trustees are looking to instigate a research project to formally identify the impact of Rainbows Bereavement Support GB on children and young people.

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.

The Company is a subsidiary of Rainbows for All God's Children Inc and supplies materials to Rainbows Ireland. Both of these Charities have similar objectives to the Company.

Volunteers

The Company is partially dependent on the use of volunteers to assist in providing the training to schools, 32 volunteers assisted during year contributing over 4,000 hours.

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 AUGUST 2009

ACHIEVEMENTS AND PERFORMANCE

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 regarding its impact

More "Registered Directors" have been trained this year and 78 new sites have been opened, the web site continues to develop and now receives many more hits

A CD "When Somebody Dies" was launched in February 2009 by Rainbows South Yorkshire and advertised nationally. In the financial year ended 31 August 2009 more than 300 copies have been sold

The newly revised Sunbeams programme has been launched and very well received by schools

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 transition in their lives

Transactions and Financial Position

The operating surplus for the year was £2,312, to carry forward to the ensuing year. Reserves at the year end were £155,006 which are to be used to finance additional projects, trading 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

The Charity has unpaid volunteers to run its various activities such as volunteers working in schools and organisations in which the training by the Company has taken place. The volunteers are known as "Registered Directors", however they are not directors of the company for Companies Act purposes

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 6 months unrestricted expenditure which amounts to £77,260. 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 of £155,006 include a designated fund of £27,253 which has been set aside to cover the costs of future publication and printing costs, and fixed assets of £2,253. At the Balance Sheet date the level of reserves available to the charity was £125,500 giving a surplus of £48,240 to be used by the charity in furtherance of its objectives by financing the opening of new sites and training new leaders

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 a Barclays Bank investment account

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 AUGUST 2009

Principal funding sources

The principal funding sources for the charity are from the sale of materials and training to schools and other institutions

PLANS FOR FUTURE PERIODS

The Company is committed to drafting a five year strategic development plan supported by a fund raising committee

The Company is aware of the financial pressures brought about by the current economic situation and are formulating a more robust financial plan to include budgets and forecasts for the 2010/11 year to enable the trustees to monitor more closely the financial position

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Rainbows Bereavement Support GB 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

The trustees have complied with the duty in section 4 of the 2006 Companies Act to have due regard to guidance published by the Charity Commission

In so far as the trustees are aware

there is no relevant audit information of which the charitable company's auditor is unaware, and

the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 AUGUST 2009

AUDITOR

Spenser, Wilson & Co are deemed to be re-appointed under section 487(2) of the Companies Act 2006

SMALL COMPANY PROVISIONS

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

Registered office
12 Cranleigh Road
Pakefield
Lowestoft
Suffolk
NR33 7EX

Signed on behalf of the trustees



S BLUNDEN

Approved and authorised for issue by the Board
of Trustees on 11 May 2010

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RAINBOWS
BEREAVEMENT SUPPORT GB

YEAR ENDED 31 AUGUST 2009

We have audited the financial statements of Rainbows Bereavement Support GB for the year ended 31 August 2009 on pages 9 to 17 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and on the basis of the accounting policies set out on pages 11 to 12

As a practising member of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements, which are detailed at www.icaew.com

This report is made solely to the company's members, as a body, in accordance with chapter 3 of section 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

The responsibilities of the trustees (who also act as directors of Rainbows Bereavement Support GB for the purposes of company law) 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) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Responsibilities of the Trustees on page 5.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees Annual Report is consistent with those financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RAINBOWS
BEREAVEMENT SUPPORT GB *(continued)*

YEAR ENDED 31 AUGUST 2009

BASIS OF AUDIT OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 August 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice,
- the financial statements have been prepared in accordance with the Companies Act 2006, and
- the information given in the Trustees Annual Report is consistent with the financial statements

Equitable House
55 Pellon Lane
Halifax
West Yorkshire
HX1 5SP

17 May 2010

R HEMBLYS FCA
(Senior Statutory Auditor)
For and on behalf of
SPENSER, WILSON & CO
Chartered Accountants
& Statutory Auditor

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 AUGUST 2009

	Note	Total Funds 2009 £	Total Funds 2008 £
INCOMING RESOURCES			
Incoming resources from generating funds			
Voluntary income	2	24,838	17,176
Investment income	3	1,392	3,109
Incoming resources from charitable activities	4	130,603	124,436
TOTAL INCOMING RESOURCES		156,833	144,721
RESOURCES EXPENDED			
Charitable activities	5/6	(139,822)	(135,369)
Governance costs	7	(14,699)	(11,466)
TOTAL RESOURCES EXPENDED		(154,521)	(146,835)
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR/NET INCOME/(EXPENDITURE) FOR THE YEAR	9	2,312	(2,114)
RECONCILIATION OF FUNDS			
Total funds brought forward		152,694	154,808
TOTAL FUNDS CARRIED FORWARD		155,006	152,694

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

The operating surplus/(deficit) for the year for Companies Act purposes comprises the Net Incoming resources for the year and was £2,312 (2008 - £(2,114) deficit)

The notes on pages 11 to 17 form part of these financial statements

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

		2009	2008
	Note	£	£
FIXED ASSETS			
Tangible assets	12	2,253	1,298
CURRENT ASSETS			
Stocks	13	49,882	39,630
Debtors	14	22,733	20,064
Cash at bank and in hand		100,155	107,452
		<u>172,770</u>	<u>167,146</u>
CREDITORS: Amounts falling due within one year	15	<u>(20,017)</u>	<u>(15,751)</u>
NET CURRENT ASSETS		152,753	151,395
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>155,006</u>	<u>152,693</u>
NET ASSETS		<u>155,006</u>	<u>152,693</u>
FUNDS			
Unrestricted income funds	17	<u>155,006</u>	<u>152,693</u>
TOTAL FUNDS		<u>155,006</u>	<u>152,693</u>

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

These financial statements were approved by the members of the committee on the 11 May 2010 and are signed on their behalf by



S BLUNDEN

The notes on pages 11 to 17 form part of these financial statements

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income

Voluntary income is received by the way of donations and gifts and is included in full in the Statement of Financial Activities when receivable

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts

Investment income is included when receivable

Incoming resources from charitable trading activity are accounted for when earned, and net of VAT

Deferred income which related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Costs of generating funds comprise the costs associated with attracting voluntary income, and those incurred in trading activities that raise funds

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, it includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to the Charity's activity are allocated directly others are apportioned on an appropriate basis

Fixed assets

All fixed assets are initially recorded at cost. Individual fixed assets costing a £1,000 or more are capitalised at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

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

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the operating profit

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

2. VOLUNTARY INCOME

	2009	2008
	£	£
Donations		
Gift Aid donations	768	768
Donation from Good Shepherd	7,000	7,000
Other donations	11,070	4,408
Sisters of Mercy	6,000	5,000
	<u>24,838</u>	<u>17,176</u>

3. INVESTMENT INCOME

	2009	2008
	£	£
Bank interest receivable on UK bank deposits	<u>1,392</u>	<u>3,109</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2009	2008
	£	£
Publications and training	<u>130,603</u>	<u>124,436</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	2009	2008
	£	£
Publications and training	123,020	120,373
Support costs	16,802	14,996
	<u>139,822</u>	<u>135,369</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Publications and training	Support costs	Total Funds 2009	Total Funds 2008
	£	£	£	£
Publications and training	<u>123,020</u>	<u>16,802</u>	<u>139,822</u>	<u>135,369</u>

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

7. GOVERNANCE COSTS

	2009	2008
	£	£
Salaries and wages	3,984	3,586
Premises costs	748	573
Accountancy fees	3,744	2,167
Audit fees	4,750	3,900
Depreciation	77	44
Office costs	599	398
Rent	738	739
Rates and water	59	59
	<u>14,699</u>	<u>11,466</u>

8. ANALYSIS OF SUPPORT COSTS

	2009	2008
	£	£
Premises	12,228	11,995
Communications	457	350
Depreciation	692	401
Other office costs	3,425	2,250
	<u>16,802</u>	<u>14,996</u>

9. NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging

	2009	2008
	£	£
Staff pension contributions	1,131	1,178
Depreciation	769	445
Auditors' fees	<u>4,750</u>	<u>3,900</u>

10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2009	2008
	£	£
Wages and salaries	39,843	35,863
Social security costs	1,656	2,427
Other pension costs	1,131	1,178
"Registered Directors" honorarium	24,650	27,610
	<u>67,280</u>	<u>67,078</u>

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

10. STAFF COSTS AND EMOLUMENTS *(continued)*

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2009	2008
	No	No
Number of administrative staff	<u>5</u>	<u>4</u>

No employee received remuneration of more than £60,000 during the year (2008 - Nil)

11. TRUSTEES' REMUNERATION

Travel expenses amounting to £622 have been reimbursed to two trustees during the year ended 31 August 2009. No other remuneration or expenses have been paid.

12. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2008	16,273
Additions	<u>1,723</u>
At 31 August 2009	<u>17,996</u>
DEPRECIATION	
At 1 September 2008	14,975
Charge for the year	<u>768</u>
At 31 August 2009	<u>15,743</u>
NET BOOK VALUE	
At 31 August 2009	<u>2,253</u>
At 31 August 2008	<u>1,298</u>

13. STOCKS

	2009	2008
	£	£
Stock	<u>49,882</u>	<u>39,630</u>

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

14. DEBTORS

	2009	2008
	£	£
Trade debtors	10,424	15,638
Other debtors	11,177	3,263
Prepayments	1,132	1,163
	<u>22,733</u>	<u>20,064</u>

15. CREDITORS: Amounts falling due within one year

	2009	2008
	£	£
Trade creditors	3,314	5,154
PAYE and social security	1,048	1,022
Royalties Payable	406	1,161
Other creditors	7,483	—
Accruals	7,766	8,414
	<u>20,017</u>	<u>15,751</u>

16. COMMITMENTS UNDER OPERATING LEASES

At 31 August 2009 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2009	2008
	£	£
Operating leases which expire:		
Within 2 to 5 years	<u>11,060</u>	<u>11,060</u>

17. UNRESTRICTED INCOME FUNDS

	Balance at 1 Sept 2008	Incoming resources	Outgoing resources	Balance at 31 Aug 2009
	£	£	£	£
Designated Funds	27,253	—	—	27,253
General Funds	125,441	156,834	(154,522)	127,753
	<u>152,694</u>	<u>156,834</u>	<u>(154,522)</u>	<u>155,006</u>

Designated funds comprise the publication and printing fund which will be applied at the trustees discretion. There are no restrictions on this fund.

RAINBOWS BEREAVEMENT SUPPORT GB
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2009

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Total £
Unrestricted Income Funds:			
Designated Funds	—	27,253	27,253
General Funds	2,253	125,500	127,753
Total Funds	2,253	152,753	155,006

19. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees

The company is a subsidiary company of Rainbows for all God's Children Inc incorporated in the State of Illinois (file no 5321-314-6), who is the Company's sole full member Rainbows for All God's Children Inc supplied the Company with goods during the year of £5,355 (2008 - £3,754).

The amount due from Rainbows for All God's Children Inc at the year end was £436 (2008- £436)

The Company paid royalties of £8,242 (2008 - £6,769) to Rainbows for All God's Children Inc in the year The amount owed by the Company for royalties at the end of the year was £391 (2008 - £1,161)

The Company is a related party of Rainbows Ireland, a Company and Charity registered in Eire, of whom S Y Marta is President-Executive Director The Company supplied Rainbows Ireland with goods during the year totalling £60,677 (2008 - £60,261) The amount owed by Rainbows Ireland at the year end was £4,744 (2008 - £3,768)

20. COMPANY LIMITED BY GUARANTEE

The company does not have a share capital being a company limited by guarantee Individual trustee's liability is limited to a maximum of £1