



## **RAINBOWS BEREAVEMENT SUPPORT GB**

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### **FINANCIAL STATEMENTS 31 AUGUST 2010**

Charity Number 1058476



**Spenser, Wilson & Co.**  
Chartered Accountants & Business Advisers

**RAINBOWS BEREAVEMENT SUPPORT GB  
COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2010**

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**RAINBOWS BEREAVEMENT SUPPORT GB**  
**COMPANY LIMITED BY GUARANTEE**

**REFERENCE AND ADMINISTRATION INFORMATION**

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<b>Registered charity name</b>	Rainbows Bereavement Support GB
<b>Charity number</b>	1058476
<b>Company registration number</b>	03231375
<b>Registered office</b>	12 Cranleigh Road Pakefield Lowestoft Suffolk NR33 7EX
<b>Trustees</b>	S Y Marta F McDermott J Rawsthorne S Blunden (Retired 31 August 2010) P Cronin J Lynch S Kay Flowers (Appointed 12 October 2010) R Sime (Appointed 22 November 2010)
<b>Secretary</b>	G Norris
<b>Senior Management Team</b>	P Daly (National director retired 31 July 2010) S McDermott (Acting National Director appointed 1 Nov 2010) G Norris (Company secretary) D Seddon (Chair of Management Committee) P Cronin (Chair of Finance Committee)
<b>Management committee</b>	S O'Neill D Seddon E Foley P Daly (resigned 31 July 2010) B Moore (resigned 9 February 2010) S McDermott A Dawes
<b>Auditor</b>	Richard Hemblys (Senior Statutory Auditor) Spenser, Wilson & Co. Chartered Accountants & Statutory Auditor Equitable House 55 Pellon Lane Halifax West Yorkshire HX1 5SP

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**RAINBOWS BEREAVEMENT SUPPORT GB  
COMPANY LIMITED BY GUARANTEE**

**REFERENCE AND ADMINISTRATION INFORMATION** *(continued)*

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**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 2010**

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The trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2010

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of reference and administration information on pages 1 to 2 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  
P Cronin  
J Lynch  
S Blunden

(Retired 31 August 2010)

S Kay Flowers was appointed as a trustee on 12 October 2010

R G Sime was appointed as a trustee on 22 November 2010.

#### **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. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces and a formal risk register has been established.

# **RAINBOWS BEREAVEMENT SUPPORT GB COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 AUGUST 2010**

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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

#### **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 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 1360 Hamilton Parkway Itasca, Illinois 60143-1144, USA.

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

Both of 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 trustees have instigated a research project to formally identify the impact of Rainbows Bereavement 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.

#### **Volunteers**

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

# **RAINBOWS BEREAVEMENT SUPPORT GB COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 AUGUST 2010**

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#### **ACHIEVEMENTS AND PERFORMANCE**

Last year the trustees set themselves the following targets.

- a) To continue setting up new Rainbows sites and consolidate and maintain existing sites

The support system for existing sites remained in place and during the year a total of 56 new sites were set up.

- b) To instigate a research project to formally identify the impact of Rainbows Bereavement Support GB on children and young people

A two-strand project has been put in place to research and report firstly on the impact of the Rainbows programmes on the lives of children and young people and secondly on the structure of the organisation

- c) To draft a 5-year plan supported by a fundraising committee

The trustees decided that a second strand be included in the research project described above to review the organisational structure of the organisation. Pending completion of this project, it was agreed that a 5-year strategic plan be delayed until after the findings of the project have been considered and in the meantime a short-term plan be produced. A plan to December 2011 is in place.

- d) To establish and maintain a formal risk register

A comprehensive formal risk register has been compiled during the year and has been reviewed and fully considered by the trustees. Systems are in place for the regular review of the register.

- e) To put in place a more robust financial monitoring system

A budget and financial forecasting system has been implemented for 2010/11 and is monitored and reviewed by the trustees at each meeting.

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.

#### **Transactions and Financial Position**

There was an anticipated operating deficit for the year which was £14,438 (2009 - surplus £2,312), which has been deducted from reserves. Reserves at the year-end were £140,568 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.

# **RAINBOWS BEREAVEMENT SUPPORT GB COMPANY LIMITED BY GUARANTEE**

## **TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 AUGUST 2010**

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### **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. 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 £140,568 including 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 £1,689. At the Balance Sheet date the level of reserves available to the charity was £111,626 giving a surplus of £33,572 which is 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 Standard Life Bank Investment account.

#### **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 trustees intend to

- a) Set up 70 new sites, consolidate and maintain existing sites, train 10 new Registered Directors and expand our activities into at least one new regional area
- b) Review the material for two Rainbows programmes, SunBeams, Kaleidoscope and commence the review of material for the Spectrum programme.
- c) To pilot and introduce revised training for new Registered Directors
- d) To complete the research project on the impact of Rainbows and the effectiveness of the organisation, to review the findings and produce plans for implementing agreed recommendations.
- e) To recruit at least 2 new trustees to further strengthen the board

### **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).



**RAINBOWS BEREAVEMENT SUPPORT GB  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT *(continued)***

**YEAR ENDED 31 AUGUST 2010**

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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.

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.

**AUDITOR**

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

**RAINBOWS BEREAVEMENT SUPPORT GB  
COMPANY LIMITED BY GUARANTEE**

**TRUSTEES ANNUAL REPORT** *(continued)*

**YEAR ENDED 31 AUGUST 2010**

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**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



F McDERMOTT

Approved and authorised for issue by the Board  
of Trustees on 17 May 2011

**RAINBOWS BEREAVEMENT SUPPORT GB**  
**COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 31 AUGUST 2010**

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We have audited the financial statements of Rainbows Bereavement Support GB for the year ended 31 August 2010 on pages 11 to 19, 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 13 to 14.

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 pages 6 to 7.

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 2010**

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**BASIS OF AUDIT OPINION**

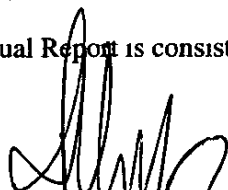
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the 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 2010 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.



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

Equitable House  
55 Pellon Lane  
Halifax  
West Yorkshire  
HX1 5SP

17/8/2011

**RAINBOWS BEREAVEMENT SUPPORT GB  
COMPANY LIMITED BY GUARANTEE**

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

**YEAR ENDED 31 AUGUST 2010**

	<b>Note</b>	<b>Total Funds 2010 £</b>	<b>Total Funds 2009 £</b>
<b>INCOMING RESOURCES</b>			
Incoming resources from generating funds:			
Voluntary income	<b>2</b>	<b>16,985</b>	24,838
Investment income	<b>3</b>	<b>315</b>	1,392
Incoming resources from charitable activities	<b>4</b>	<b>124,371</b>	130,603
<b>TOTAL INCOMING RESOURCES</b>		<b>141,671</b>	156,833
<b>RESOURCES EXPENDED</b>			
Charitable activities	<b>5/6</b>	<b>(141,860)</b>	(139,822)
Governance costs	<b>7</b>	<b>(14,249)</b>	(14,699)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(156,109)</b>	(154,521)
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR/NET (EXPENDITURE)/INCOME FOR THE YEAR</b>	<b>9</b>	<b>(14,438)</b>	2,312
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>155,006</b>	152,694
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>140,568</b>	155,006

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 year for Companies Act purposes comprises the Net Incoming resources for the year and was £14,438, (2009 - £2,312 surplus)

The notes on pages 13 to 19 form part of these financial statements.

**RAINBOWS BEREAVEMENT SUPPORT GB**  
**COMPANY LIMITED BY GUARANTEE**  
(Company Registration Number: 03231375)

**BALANCE SHEET**

**YEAR ENDED 31 AUGUST 2010**

	Note	2010 £	£	2009 £	£
<b>FIXED ASSETS</b>					
Tangible assets	12		1,689		2,253
<b>CURRENT ASSETS</b>					
Stocks	13	45,371		49,882	
Debtors	14	9,979		22,733	
Cash at bank and in hand		115,807		100,155	
		171,157		172,770	
<b>CREDITORS: Amounts falling due within one year</b>	15	(32,278)		(20,017)	
<b>NET CURRENT ASSETS</b>			138,879		152,753
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			140,568		155,006
<b>NET ASSETS</b>			140,568		155,006
<b>FUNDS</b>					
Unrestricted income funds	17		140,568		155,006
<b>TOTAL FUNDS</b>			140,568		155,006

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 17 May 2011 and are signed on their behalf by



F McDERMOTT

The notes on pages 13 to 19 form part of these financial statements.

**RAINBOWS BEREAVEMENT SUPPORT GB  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2010**

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**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 2010**

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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 2010**

**2. VOLUNTARY INCOME**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
<b>Donations</b>		
Gift Aid	<b>748</b>	<b>768</b>
Good Shepherd	<b>7,000</b>	<b>7,000</b>
Sisters of Mercy	<b>5,000</b>	<b>6,000</b>
Other donations	<b>4,237</b>	<b>11,070</b>
	<b><u>16,985</u></b>	<b><u>24,838</u></b>

**3. INVESTMENT INCOME**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Bank interest receivable on UK bank deposits	<b><u>315</u></b>	<b><u>1,392</u></b>

**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Publications and training	<b><u>124,371</u></b>	<b><u>130,603</u></b>

**5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Publications and training	<b>126,881</b>	<b>123,020</b>
Support costs	<b>14,979</b>	<b>16,802</b>
	<b><u>141,860</u></b>	<b><u>139,822</u></b>

**6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	<b>Publications and training</b>	<b>Support costs</b>	<b>Total Funds 2010</b>	<b>Total Funds 2009</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Publications and training	<b><u>126,881</u></b>	<b><u>14,979</u></b>	<b><u>141,860</u></b>	<b><u>139,822</u></b>

**RAINBOWS BEREAVEMENT SUPPORT GB  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2010**

**7. GOVERNANCE COSTS**

	2010	2009
	£	£
Salaries and wages	4,352	3,984
Premises costs	1,217	748
Accountancy fees	1,462	3,744
Audit fees	5,525	4,750
Depreciation	56	77
Office costs	837	599
Rent	738	738
Rates and water	62	59
	<u>14,249</u>	<u>14,699</u>

**8. ANALYSIS OF SUPPORT COSTS**

	2010	2009
	£	£
Premises	12,403	12,228
Communications	593	457
Depreciation	507	692
Other office costs	1,476	3,425
	<u>14,979</u>	<u>16,802</u>

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

This is stated after charging

	2010	2009
	£	£
Staff pension contributions	1,076	1,131
Depreciation	563	769
Auditors' fees	<u>5,525</u>	<u>4,750</u>

**10. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2010	2009
	£	£
Wages and salaries	43,521	39,843
Social security costs	2,345	1,656
Other pension costs	1,076	1,131
Registered directors' honorarium	13,800	24,650
	<u>60,742</u>	<u>67,280</u>

**RAINBOWS BEREAVEMENT SUPPORT GB**  
**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2010**

**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:

	<b>2010</b>	<b>2009</b>
	<b>No</b>	<b>No</b>
Number of administrative staff	<u><b>3</b></u>	<u><b>3</b></u>

No employee received remuneration of more than £60,000 during the year (2009 - Nil).

**11. TRUSTEES' REMUNERATION**

Travel expenses amounting to £643 have been reimbursed to two trustees during the year ended 31 August 2010. (2009 - £622) No other remuneration or expenses have been paid

**12. TANGIBLE FIXED ASSETS**

	<b>Equipment £</b>
<b>COST</b>	
At 1 September 2009 and 31 August 2010	<u><b>17,996</b></u>
<b>DEPRECIATION</b>	
At 1 September 2009	<b>15,743</b>
Charge for the year	<u><b>564</b></u>
At 31 August 2010	<u><b>16,307</b></u>
<b>NET BOOK VALUE</b>	
At 31 August 2010	<u><b>1,689</b></u>
At 31 August 2009	<u><b>2,253</b></u>

**13. STOCKS**

	<b>2010</b>	<b>2009</b>
	<b>£</b>	<b>£</b>
Stock	<u><b>45,371</b></u>	<u><b>49,882</b></u>

**RAINBOWS BEREAVEMENT SUPPORT GB**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2010**

**14. DEBTORS**

	2010	2009
	£	£
Trade debtors	3,744	10,424
Income tax recoverable	1,675	-
Other debtors	3,476	11,177
Prepayments	1,084	1,132
	<u>9,979</u>	<u>22,733</u>

**15. CREDITORS: Amounts falling due within one year**

	2010	2009
	£	£
Trade creditors	5,000	3,314
PAYE and social security	2,910	1,048
Royalties Payable	843	406
Other creditors	17,028	7,483
Accruals	6,497	7,766
	<u>32,278</u>	<u>20,017</u>

**16. COMMITMENTS UNDER OPERATING LEASES**

At 31 August 2010 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2010	2009
	£	£
<b>Operating leases which expire:</b>		
Within 2 to 5 years	<u>11,060</u>	<u>11,060</u>

**17. UNRESTRICTED INCOME FUNDS**

	Balance at 1 Sept 2009	Incoming resources	Outgoing resources	Balance at 31 Aug 2010
	£	£	£	£
Publications fund	27,253	-	-	27,253
General Funds	127,753	141,671	(156,109)	113,315
	<u>155,006</u>	<u>141,671</u>	<u>(156,109)</u>	<u>140,568</u>

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

**RAINBOWS BEREAVEMENT SUPPORT GB  
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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2010**

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible fixed assets £</b>	<b>Net current assets £</b>	<b>Total £</b>
<b>Unrestricted Income Funds:</b>			
Designated Funds	-	27,253	27,253
General Funds	1,689	111,626	113,315
	<u>1,689</u>	<u>138,879</u>	<u>140,568</u>
<b>Total Funds</b>	<u>1,689</u>	<u>138,879</u>	<u>140,568</u>

**19. RELATED PARTY TRANSACTIONS**

The Company is under the control of the trustees.

The Company is a related party of Rainbows for All God's Children Inc. Rainbows for All God's Children Inc is the Company's sole full member. Rainbows for All God's Children Inc supplied the Company with goods during the year of £1,214 (2009 - £5,355).

The amount owed from Rainbows for All God's Children Inc at the year-end was £436 (2009 - £436).

The Company paid royalties of £7,955 (2009 - £8,242) 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 £nil (2009 - £390).

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 £50,747 (2009 - £60,677). The amount owed to Rainbows Ireland at the year-end was £17,028, which is in respect of goods paid for in advance (2009 due from Rainbows Ireland £4,744).

**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.