



RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2016

Company Registration Number 03231375

Charity Number 1058476

THURSDAY



A12
18/05/2017
COMPANIES HOUSE

A66OLYPN

#368

RAINBOWS BEREAVEMENT SUPPORT GB
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2016

	Page
Contents Page	1
Reference and Administration Information	2
Report of the Trustees	3 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 15

RAINBOWS BEREAVEMENT SUPPORT GB
REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2016

Registered Charity name	Rainbows Bereavement Support Great Britain
Charity number	1058476
Company registration number	03231375
Registered office	Rainbows Resource Centre Werneth Grange Grange Avenue, Oldham OL8 4EL
Trustees	Frank J McDermott (Chair) Paul Cronin (Vice Chair) Stephen Philip Harrison (Hon Treasurer) Dr Sue Kay-Flowers Sharon Melia-Craven – Resigned 31 st May 2016 Sr Philippa Kohlbecker Sue McDermott (Non-Executive Director) Anne Dawes
Company Secretary	Anne Dawes
Non-Executive Director	Sue McDermott
National Directors	Katrina Avery – To 1 st December 2015 Sarah Knightley – To 31 st January 2016 Sharon Melia-Craven – From 1 st June 2016 Andrea Rodgers – From 1 st June 2016
National Management Committee	Rev. Des Seddon (Chair) Sue McDermott Theresa March Margaret Doyle Sandra Ferris Derek Kelly Sarah Knightley Katrina Avery Sarah McLean Brigida Martino
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 2016

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 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRSSE 2015).

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:-

Frank J McDermott (Chairman)
Paul Cronin (Vice Chair)
Stephen Philip Harrison
Sue McDermott (Non-Executive Director)
Dr Sue Kay-Flowers
Sharon Melia-Craven – To 31st May 2016
Sr. Philippa Kohlbecker
Anne Dawes

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 and from those with strategic expertise and experience.

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 growing number of local geographical support groups responsible to and supported by the National Co-Directors.

RAINBOWS BEREAVEMENT SUPPORT GB
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2016

Connected Parties

The Company is a connected party of Rainbows USA and of Rainbows Ireland, a Company and Charity registered in Eire. Both these Charities have similar objectives to the Company.

The Resource Centre of Rainbows Bereavement Support GB supplies sites with a range of materials in Great Britain and, to a much lesser extent, in the Republic of Ireland.

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, relationship breakdown 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.

Rainbows Bereavement Support GB is now a well-respected national charity. It has a proven, positive and direct impact on the lives of children, young people and adults grieving a significant and often devastating loss in their lives.

Founded in 1992, Rainbows Bereavement Support Great Britain now operates in over 1,260 schools in England, Scotland and Wales. It is currently available to over 100,000 children and young people.

Our vision is quite simply for every child and young person in every school in Great Britain, grieving a significant and often devastating loss in their lives, to be understood and supported appropriately.

Rainbows Training Offers

High quality training in bereavement and loss for ALL members of staff where Rainbows programmes are to be introduced

Practical, realistic and sensitive guidance for schools to review or develop their own bereavement policy

Specific training for facilitators and coordinators of the Rainbows age-related programmes and on-going support to affirm and advise colleagues in their important work with those who grieve

Rainbows programmes provide an emotionally safe environment for children, young people and adults to guide them through a significant loss in their lives by implementing a structured, age related programme facilitated by trained staff. The participants meet in small groups for twelve to fourteen weekly sessions where they are supported to express and share their feelings.

Independent Research about Rainbows

A professional and independent study across 93 schools in 2011, found strong evidence that Rainbows makes a tremendous difference to children and young people who are grieving a significant loss. In particular, participants were found to benefit by having a trained, trusted adult who facilitates peer group work in a safe, community setting.

A unique feature of the Rainbows programme is that the participants are supported by specifically trained members of their own community / school. This offers the possibility of on-going support after the programme has finished and demonstrates the school's commitment to on-going support and understanding for those who have experienced a significant loss in their lives. The findings show that Rainbows programmes benefit the participants' self-esteem and emotional development, their ability to form and sustain relationships and their inclusion in school life.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

Volunteers

The Company is partially dependent on the use of volunteers to assist in providing the training to schools. An estimated 115 volunteers assisted during 2015/16 providing around 9,500 hours.

ACHIEVEMENTS AND PERFORMANCE

Rainbows Bereavement Support Great Britain, founded in 1992, now operates in over 1,260 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 100,000 children and young people. Rainbows Resource Centre also provides resources for use in schools throughout the Republic of Ireland.

The work of Rainbows Bereavement Support GB continues to be consolidated in schools that have facilitated the programmes for many years; feedback remains consistently good. During the period covered in this report a further sixty-four additional schools have trained to become registered Rainbows sites.

To facilitate the continuing growth of Rainbows, a further ten adults have completed their training as Rainbows Registered Directors (*Development Workers / Trainers*).

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 significant and often devastating loss in their lives.

In June 2015, the trustees approved a Three Year Strategic Development Plan covering five discrete areas for the further consolidation and development of our work:

- 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 Non-Executive Director at sue.rainbowsgb@btconnect.com

Specific Targets for the Year September 2015 – August 2016

While continuing to consolidate and further develop the regional management structure supporting the work of Rainbows in over 1260 schools, we set ourselves the following specific targets for the year 2015 – 2016, again related to areas of the charity's strategic development plan:

1. Expanding the work of Rainbows into two new geographical areas: Nottingham/East Midlands and Kent/Southwark

One new Registered Director was trained in Nottingham and two new trained in Birmingham. While development has been slow in the Birmingham area, several new schools have been trained in the Nottingham / Derby area. Following a re-structuring of educational provision in Birmingham Archdiocese, plans were set in place in summer 2016 for all diocesan schools in that region to be offered training in bereavement and loss.

2. Support grieving children and young people in a further fifty additional schools in Great Britain.

We are delighted to report that a further sixty-four schools have been trained over the period of this report and are now offering specific support to grieving children and young people.

3. Further support Registered Directors (Trainers) and school co-ordinators through an improved website: add translate facility; list regional contacts; add downloadable co-ordinator documents.

The website has been further improved as planned by adding the translate facility, listing regional contact details, and allowing access to school co-ordinators to download material.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

4. Ensure revised Rainbows Journals 1 – 3 together with revised facilitator and co-ordinator handbooks are available for distribution from Spring 2016

The three pupil Journals have been revised, re-printed and made available to all registered and trained schools along with newly revised, updated and reprinted facilitator and co-ordinator handbooks

5. Following comprehensive evaluation and further development, promote and produce the new 'SunRise' programme (for children and adults with additional learning needs) for September 2016

Due to the unexpected changes in the national co-leadership posts the launch of this new, exciting and innovative resource "SunRise" has been delayed until the spring of 2017.

6. Revise the SunBeams programme (for the youngest children) for September 2016

Again, given changes in leadership during this period and the absence of National Co-Directors for some six months, the revision of the SunBeams programme has been delayed until 2017/18.

FINANCIAL REVIEW

Transactions and Financial Position

The operating surplus for the year was £16,960 (2015 - surplus £5,167). During the year, a one-off donation of £10,000 was received from Rainbows Ireland as compensation for the loss of sales following the restructuring of Rainbows Ireland. In addition, to help secure the charity through the loss of income following the restructuring of Rainbows Ireland, the Sisters of Mercy generously donated a further £15,000 in addition to their £3,000 annual grant.

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

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

Reserves

It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets or stock of publications (which are both integral to the charity's operations and easily realisable), at a level which equates to at least 4 months unrestricted expenditure. Total unrestricted reserves at the year-end were £128,026. This, however, includes £50,000 designated by the Trustees for Resource Development, i.e. the financing of stock and the development of new resources. It also includes £38,594 designated for specific regions. The General Fund of £39,432 represents the funds available to finance on-going operations in over 1,260 schools, and as a backup reserve in the event of a significant decline in funding. This represents around 4 months' expenditure.

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 savings accounts within Barclays Bank. To ensure maximum possible returns on available funds, the regional management committees now invest any monies beyond £5,000 into this Barclays savings account where their savings are ring fenced for use within that particular region.

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 Institute of Our Lady of Mercy and individuals through a variety of fundraising activities and by monthly standing orders. In April 2013, as a result of a successful application, the charity received a grant from Porticus UK, specifically to expand its activities into schools in three new regions of Great Britain namely the North East, North West and South West.

In June 2013 the Institute of Our Lady of Mercy invited the trustees to consider a former convent extension for our use as a new National Resource Centre. St Catherine's Wing, at the Convent of Mercy in Oldham, empty at the time, was offered to us for a seven year lease at a peppercorn rent for two years, rising to an annual rent some 40% below that being paid for our premises in Luton. Following a period of discernment, consultation and discussion between both parties, the lease was duly agreed for implementation in September 2013. This tremendous financial support from the Institute of Our Lady of Mercy is most significant in helping secure the ministry of Rainbows Bereavement Support GB.

PLANS FOR FUTURE PERIODS

Supporting the work of the charity in the regions and thereby in the 1260+ schools trained and registered, is always an extremely important dimension of our annual planning, especially in newly developed regions. Training in bereavement and loss for new members of staff and in particular for those new to leadership roles in registered schools is essential and is offered regularly. On-going effective communication is crucial.

In addition to this on-going priority in regions across Great Britain, we have set ourselves the following specific targets for the year 2016 – 2017, as always related to the charity's strategic development plan:

1. Review the current leadership model of Rainbows; i.e. a voluntary Non-Executive Director/Trustee and two part-time National Co-Directors, one responsible for the southern region and one responsible for the northern region.
2. Seek to fully train and register a further sixty schools, thereby supporting a significant increase in the number of grieving children and young people we are able to support.
3. Complete, publish, and promote the new 'SunRise' programme (for children and adults with additional learning needs) in spring 2017 and offer training to all Registered Directors at the annual CPD conference in June 2017.
4. Revise, update and make available to all Registered Directors both '*Silver Linings*' and '*The Single Symphony*', two significant resources, which will be helpful to schools in their work with those grieving.
5. Mark the silver jubilee of our work and ministry to those grieving by holding a significant and appropriate celebration; ensure local and national publicity of the positive impact of Rainbows; explore the possibility of a new research project and appoint a number of Patrons.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2016

6. Seek to further secure donations to support the work of Rainbows by holding a number of charity concerts. Update the charity fundraising leaflet; seek sponsorship for printing and postage. Circulate multiple copies to all supporters seeking donations to mark the twenty-fifth year of our support to those grieving.

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

21st March, 2017

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

I report on the accounts for the year ended 31st August 2016 set out on pages ten to fifteen.

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

Date: 27th March, 2017

RAINBOWS BEREAVEMENT SUPPORT GB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2016**

		2016	2015
		Unrestricted	Total
		funds	funds
		£	£
Income	Notes		
Donations			
Voluntary income	2	48,667	22,009
Investment income	3	496	382
Charitable Activities: Publications and training		<u>86,412</u>	<u>110,196</u>
Total Income		135,575	132,587
 Expenditure			
Charitable activities			
Publications and training		118,615	127,420
 Total Expenditure		<u>118,615</u>	<u>127,420</u>
 NET INCOME/(EXPENDITURE)		16,960	5,167
 RECONCILIATION OF FUNDS			
Total funds brought forward		111,066	105,899
 TOTAL FUNDS CARRIED FORWARD		<u>128,026</u>	<u>111,066</u>

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

The operating surplus for the Companies Act purposes comprises the Net Income for the year and was £16,960 (2015 - surplus £5,167)

These notes form part of these financial statements

RAINBOWS BEREAVEMENT SUPPORT GB

BALANCE SHEET AT 31ST AUGUST 2016

	Notes	2016 Unrestricted funds £	2015 Total funds £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Stocks		31,414	30,637
Debtors	8	13,198	10,066
Cash at bank and in hand		<u>87,814</u>	<u>74,826</u>
		132,426	115,529
CREDITORS			
Amounts falling due within one year	9	<u>(4,400)</u>	<u>(4,463)</u>
NET CURRENT ASSETS		<u>128,026</u>	<u>111,066</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>128,026</u>	<u>111,066</u>
NET ASSETS		<u>128,026</u>	<u>111,066</u>
FUNDS	11		
Unrestricted funds		<u>128,026</u>	<u>111,066</u>
TOTAL FUNDS		<u>128,026</u>	<u>111,066</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2016 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 January 2015).

The financial statements were approved by the Board of Trustees on 21st March 2017 and were signed on its behalf by:



F.J. McDermott



S. P. Harrison

These notes form part of these financial statements

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2016

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 January 2015), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Income

All income is 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.

Expenditure

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

	2016	2015
	£	£
Gift Aid donations and Income Tax recoverable	3,750	2,205
Donation from Good Shepherd appeal Diocese of Hallam	5,000	5,000
Donation from Sisters of Mercy	18,000	3,150
Donation from Rainbows Ireland	10,000	-
Other donations	11,917	11,654
	<u>48,667</u>	<u>22,009</u>

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2016

3. INVESTMENT INCOME

	2016	2015
	£	£
Bank interest receivable	<u>496</u>	<u>382</u>

4. NET INCOMING RESOURCES

Net resources are stated after charging/(crediting):

	2016	2015
	£	£
Other operating leases	<u>2,000</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Travel expenses totalling £637 have been reimbursed to one trustee during the year ended 31st August 2016 (2015 - £593). No other remuneration or expenses has been paid to trustees.

6. STAFF COSTS

	2016	2015
	£	£
Salaries	36,431	40,100
Registered Directors' honorarium	<u>8,761</u>	<u>5,150</u>
	<u>45,192</u>	<u>45,250</u>

Number of staff (F.T.E.)	2	2
--------------------------	----------	---

No employee received remuneration of more than £60,000 during the year (2015 – None)

RAINBOWS BEREAVEMENT SUPPORT GB

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2016**

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2015 and 31st August 2016	<u>17,996</u>
DEPRECIATION	
At 1st September 2015	17,996
Charge for year	<u>-</u>
At 31st August 2016	<u>17,996</u>
NET BOOK VALUE	
At 31st August 2016	<u><u>-</u></u>
At 31st August 2015	<u><u>-</u></u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade debtors	8,317	7,684
Prepayments	1,462	-
Other debtors	<u>3,419</u>	<u>2,382</u>
	<u>13,198</u>	<u>10,066</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	1,890	2,384
PAYE and social security	-	289
Accruals	<u>2,510</u>	<u>1,790</u>
	<u>4,400</u>	<u>4,463</u>

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2016

10. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

11. MOVEMENT IN FUNDS

	At 1.9.15 £	Net movement in funds £	At 31.8.16 £
Unrestricted funds			
General fund	70,056	(30,624)	39,432
Resource Development Fund	-	50,000	50,000
 Designated Funds:-			
Rainbows Northwest	6,113	352	6,465
Rainbows Scotland	2,569	10	2,579
Rainbows South Yorkshire	23,743	(2,102)	21,641
Rainbows West Yorkshire	846	(137)	709
Rainbows Middlesbrough	2,670	(1,290)	1,380
Rainbows North East	4,930	721	5,651
Rainbows South Wales	139	30	169
 TOTAL FUNDS	 111,066	 16,960	 128,026

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

	Income £	Expenditure £	Transfer £
Unrestricted funds			
General fund	122,403	(98,117)	(54,910)
Resource Development Fund	-	-	50,000
 Designated funds:-			
Rainbows Northwest	2,388	(6,536)	4,500
Rainbows Scotland	400	(290)	(100)
Rainbows South Yorkshire	7,359	(10,866)	1,405
Rainbows West Yorkshire	-	(104)	(33)
Rainbows Middlesbrough	550	(1,567)	(273)
Rainbows North East	2,445	(1,135)	(589)
Rainbows South Wales	30	-	-
 TOTAL FUNDS	 135,575	 (118,615)	 -

The Resources Development Fund represents funds designated by the Trustees to be used to finance stock and the development of new resources and initiatives.

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.