



## **RAINBOWS BEREAVEMENT SUPPORT GB**

**COMPANY LIMITED BY GUARANTEE**

### **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**For the Year Ended 31<sup>st</sup> August 2018**

**Company Registration Number 03231375**

**Charity Number 1058476**



#### ***The principal objectives and activities of Rainbows Bereavement Support Great Britain:***

- *Raising awareness of the impact of bereavement and loss on children, young people and adults*
- *Facilitating high quality education and training in bereavement and loss*
- *Providing practical, realistic and sensitive guidance to ensure all schools have appropriate bereavement policies and procedures in place*
- *Nurturing and developing the emotional health and well-being of children, young people and adults who have experienced a significant loss through death, relationship breakdown or other adverse circumstance*

**RAINBOWS BEREAVEMENT SUPPORT GB**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

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**RAINBOWS BEREAVEMENT SUPPORT GB**

**REFERENCE AND ADMINISTRATION INFORMATION  
FOR THE YEAR ENDED 31ST AUGUST 2018**

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<b>Registered Charity name</b>	Rainbows Bereavement Support Great Britain
<b>Charity number</b>	1058476
<b>Company registration number</b>	03231375
<b>Registered office</b>	Rainbows Resource Centre Hall Lane Maghull Liverpool L31 3DZ
<b>Trustees</b>	Frank J McDermott (Chair) Paul Cronin (Vice Chair & Hon Treasurer) Stephen Philip Harrison Sue McDermott, OBE (Non-Executive Director) Dr Sue Kay-Flowers Sr Philippa Kohlbecker Anne Dawes Jan O'Neill
<b>Company Secretary</b>	Anne Dawes
<b>Non-Executive Director</b>	Sue McDermott, OBE
<b>National Directors</b>	Sharon Melia-Craven (Northern region) Andrea Rodgers (Southern region)
<b>National Management Committee</b>	Rev. Des Seddon (Chair) Sue McDermott, OBE Andrea Rodgers Sharon Melia Craven Theresa March Gerry Bradbury Sandra Ferris Derek Kelly Sara McLean Brigida Martino
<b>Independent Examiner</b>	R.A. Prior, FCCA, FCIE, DChA W.H. Prior Chartered Certified Accountants Railway Court, Doncaster DN4 5FB
<b>Bankers</b>	HSBC Bank plc High Street Rushden Northamptonshire NN10 0NP
<b>Solicitors</b>	Brabners Chaffe Street 1 Dale Street Liverpool L2 2ET

**RAINBOWS BEREAVEMENT SUPPORT GB**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST AUGUST 2018**

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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 2018. The trustees have adopted the provisions of the Charities SORP (FRS 102) "Accounting and Reporting by Charities".

**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 & Hon Treasurer)  
Stephen Philip Harrison  
Sue McDermott, OBE (Non-Executive Director)  
Anne Dawes (Company Secretary)  
Dr Sue Kay-Flowers  
Sr. Philippa Kohlbecker  
Jan O'Neill

**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**  
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**FOR THE YEAR ENDED 31ST AUGUST 2018**

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**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 minor extent, to 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 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 1,300 schools in England, Scotland and Wales. It is currently available to over 260,000 children and young people if needed. In 2018, our records indicate that Rainbows directly touched the lives of over 14,000 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 Offers**

High quality training in bereavement and loss.

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 2018**

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### **Volunteers**

The Company is partially dependent on the use of volunteers to assist in providing the training to schools. An estimated 120 volunteers assisted during 2017/18 providing around 15,500 hours.

### **ACHIEVEMENTS AND PERFORMANCE**

Rainbows Bereavement Support Great Britain, founded in 1992, now operates in over 1,300 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 260,000 children and young people if needed.

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 seventy-five additional schools (92 in 2016/17) have trained to become registered Rainbows sites.

To facilitate the continuing growth of Rainbows, a further five 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 March 2018, 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.rainbowsqb@btconnect.com](mailto:sue.rainbowsqb@btconnect.com)

### **Specific Targets for the Year September 2017 – August 2018**

We set ourselves the following specific targets for the year 2017 – 2018, as always related to the charity's strategic development plan:

1. Seek to fully train and register a further fifty new schools, thereby supporting a significant increase in the number of grieving children and young people we are able to support.

***While the charity faced significant and unforeseen challenges this year with the closure of our National Resource Centre / Registered Office and the subsequent move to a new site, a further seventy five schools were fully trained and registered to make use of our structured programmes. The growth of Rainbows continues year on year, especially significant this year in Birmingham and London.***

2. Seek to meet with senior DfE officials to discuss the importance and need of bereavement support in schools

***Following the award of the OBE to our Non-Executive Director, senior DfE officials were keen to meet to discuss bereavement support. This meeting took place in October 2017.***

3. Fully review the Strategic Development Plan for 2015 – 2018 and prepare a new detailed plan to effectively drive the charity forward from 2018 – 2021

***The SDP for 2015/18 was reviewed at both Trustee and National Management Committee meetings during the autumn term of 2017. In late November 2017 following much preparation, the two National Co-Directors, the Non-Executive Director, the Chair and Vice Chair of Trustees met together for 24 hours to formally evaluate and review the 2015/18 SPD and to begin to prepare the draft SDP for September 2018/August 2021. This was a most affirming, efficient and effective process. The new plan was formally approved by the Trustees in March 2018.***

## **RAINBOWS BEREAVEMENT SUPPORT GB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2018**

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4. Review and update all employment policies, procedures and risk assessments to ensure the charity continues to meet all statutory requirements

***All employment policies were reviewed this year prior to major changes in staffing including redundancy and new appointment procedures. Statutory requirements are being met in all areas of responsibility.***

5. Develop the use of technology to enable 'electronic' attendance at National Management and Trustee meetings as appropriate

***Wherever possible and appropriate, 'electronic meetings' now take place***

6. Target and plan for the growth and appropriate management of Rainbows within the Charity's regional terms of reference in the following areas- Nottingham/East Midlands, Southwark/Kent, Northamptonshire, Bristol/South Wales, South West, East Anglia, Glasgow

***Due to significant upheaval in the unexpected termination of our lease and subsequent closure of our National Resource Centre in Oldham and move to Liverpool, this target has not been as successfully achieved as we had hoped. While a number of schools in each of these areas have been trained in bereavement and loss and started to use our structured programmes, local regional management committees have yet to be established.***

7. Further develop electronic systems of communication with regular newsletters, use of the website, forums and Facebook

***High quality newsletters have continued to be electronically circulated within the charity and increasingly within local regions to headteachers, coordinators and facilitators in schools. The news section of our website and our Facebook have both been more widely used to good effect.***

#### **SIGNIFICANT, UNEXPECTED CHALLENGE DURING THE YEAR (2017 - 2018)**

***In November 2017, we were greatly saddened to receive notification from our landlord of the proposed closure and sale of our Rainbows National Resource/Distribution Centre based in Oldham.***

***We had a wonderful Centre, the best neighbours you could ask for in the adjoining convent, an excellent Resource Centre Manager and a most efficient and effective distribution system. The property was also the base of 'Rainbows North West', one of our most successful regions.***

***We knew it would be a huge challenge to find suitable alternative premises in the Oldham / Manchester area so a call from the Leader of the Institute of Our Lady of Mercy asking if we would like to look at a possible alternative base in Maricourt, Maghull, Liverpool lifted the spirits and gave us some hope.***

***Our first visit to Maricourt in February 2018 required a lot of imagination; however, while very different from our existing base in Werneth Grange, Oldham, we began to see that the ministry of Rainbows to grieving children and young people in over 1,300 schools around the country could well be based there. Formal discussions proceeded and the decision to move from Oldham to Liverpool was finally and formally approved by trustees in March 2018. Formal staffing redundancy procedures were put into place. A series of consultation meetings took place with the two part-time staff in Oldham. Once redundancy notices had been served, we began the process of advertising, interviewing and appointing new staff for the new centre in Maghull.***

***Further visits to Maricourt clarified how the ground and first floor of this former convent could be developed to become the Registered Office and National Resource/Distribution Centre for Rainbows Bereavement Support GB.***

***The closure of our centre in Oldham and our move to Maricourt took place during the last week of July 2018.***

## **RAINBOWS BEREAVEMENT SUPPORT GB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2018**

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*August was a very busy month as the Chair and Non-Executive Director 'unpacked' the stock shipped from Oldham, arranged our furniture, organised the resources, developed different offices and meeting rooms, had broadband installed and prepared the packing / distribution room. The old convent parlour evolved into a resource storeroom; the dining room became the packing room; the community room became the conference/training room and four former bedrooms became offices. Two new part-time staff started with us on 3<sup>rd</sup> September and just three days later resources were being despatched to schools.*

*The whole (unexpected and unforeseen) process of the move from Oldham to Liverpool was financially costly, physically and emotionally demanding and very stressful. However, orders from schools around the country were being received and despatched from the beginning of September 2018; training courses and conferences were being held and meetings to further develop our work with bereaved children and young people continued.*

#### **FINANCIAL REVIEW**

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

The operating deficit for the year was £18,737 (2017 - deficit £4,831). Income fell significantly during the year due to a fall in the sales to Rainbows Ireland, following a change in their approach. Additional costs were incurred in 2017/18 in respect of the cost of redundancy and recruitment following the relocation of operations to Maricourt, Maghull.

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.

##### **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 £104,458. 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 £36,980 designated for specific regions. The General Fund of £17,478 represents the funds available to finance on-going operations in over 1,300 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.

After five successful and fruitful years based in Oldham In November 2017, we were greatly saddened to receive notification from our landlord of the proposed closure and sale of our Rainbows National Resource/Distribution Centre based in Oldham. We had a wonderful Centre, the best neighbours you could ask for in the adjoining convent, an excellent Resource Centre Manager and a most efficient and effective distribution system. The property was also the base of 'Rainbows North West', one of our most successful regions.



## RAINBOWS BEREAVEMENT SUPPORT GB

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2018

We knew it would be a huge challenge to find suitable alternative premises in the Oldham / Manchester area so a call from the Leader of the Institute of Our Lady of Mercy asking if we would like to look at a possible alternative base in Maricourt, Maghull, lifted the spirits and gave us some hope. After a challenging nine months, the charity moved its national base during the last week of July 2018. While the lease is yet to be signed, the Institute of Our Lady of Mercy have offered us excellent terms: 10 year lease, £6000 a year, reduced amount payable for year one and two. This on-going, tremendous financial support from the Institute of Our Lady of Mercy is most significant in helping secure the continuation of Rainbows Bereavement Support GB.

#### PLANS FOR FUTURE PERIODS

Trustees continue to rigorously evaluate and monitor all operational activities within the charity to ensure the most effective and efficient organisational practice, thereby ensuring the most positive outcomes.

Supporting the work of the charity in the regions and thereby in the 1300+ 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.

1. To undertake and successfully complete the induction and training of the two newly appointed staff at our National Resource Centre.
2. Seek to fully train and register a further fifty new schools, thereby supporting a significant increase in the number of grieving children and young people we are able to support.
3. Form a new "Evaluation, Research and Development Group" consisting of the two National Co-Directors, the Non-Executive Director and co-chaired by two trustees: Dr Sue Kay Flowers and Mrs Jan O'Neill.
4. To review, revise and re-print the "SunBeams" programme for younger children.
5. Train Resource Centre staff to take responsibility for claiming gift aid from donations made to the charity. Seek to increase the number of individuals donating via standing orders by a further twenty.
6. Appoint new trustees with appropriate strategic expertise and experience to ensure the on-going positive impact of the charity.
7. Develop bereavement and loss training for Further Education establishments.
8. Begin to specifically target 'registered' Rainbows schools to re-order materials and access additional training where necessary.

#### 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



20<sup>th</sup> March 2019

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

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2018.

**Responsibilities and basis of report**

As the charity's trustees (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report 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: 20<sup>th</sup> MAR 2019

**RAINBOWS BEREAVEMENT SUPPORT GB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST AUGUST 2018**

	Notes	<b>2018 Unrestricted funds £</b>	<b>2017 Total funds £</b>
<b>Income</b>			
<b>Donations</b>			
Voluntary income	2	<b>22,595</b>	19,220
<b>Investment income</b>	3	<b>79</b>	169
<b>Charitable Activities:</b> Publications and training		<b><u>73,451</u></b>	<b><u>105,280</u></b>
<b>Total Income</b>		<b>96,125</b>	124,669
<b>Expenditure</b>			
<b>Charitable activities</b>			
Publications and training		<b>114,862</b>	129,500
<b>Total Expenditure</b>		<b>114,862</b>	129,500
<b>NET (EXPENDITURE)</b>		<b>(18,737)</b>	(4,831)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>123,195</b>	128,026
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>104,458</u></b>	<b><u>123,195</u></b>

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

These notes form part of these financial statements

# RAINBOWS BEREAVEMENT SUPPORT GB

## BALANCE SHEET AT 31ST AUGUST 2018

	Notes	2018 Unrestricted funds £	2017 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Stocks		29,951	27,287
Debtors	8	11,141	11,140
Cash at bank and in hand		<u>66,051</u>	<u>87,331</u>
		<b>107,143</b>	<b>125,758</b>
<b>CREDITORS</b>			
Amounts falling due within one year	9	<u>(2,685)</u>	<u>(2,563)</u>
<b>NET CURRENT ASSETS</b>		<b><u>104,458</u></b>	<b><u>123,195</u></b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>104,458</b>	<b>123,195</b>
<b>NET ASSETS</b>		<b><u>104,458</u></b>	<b><u>123,195</u></b>
<b>FUNDS</b>	11		
Unrestricted funds		<u>104,458</u>	<u>123,195</u>
<b>TOTAL FUNDS</b>		<b><u>104,458</u></b>	<b><u>123,195</u></b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2018.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2018 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.

The financial statements were approved by the Board of Trustees on 20<sup>th</sup> March 2019 and were signed on its behalf by:



F.J. McDermott



P. Cronin

These notes form part of these financial statements

## RAINBOWS BEREAVEMENT SUPPORT GB

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2018

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and the amount can be quantified with reasonable accuracy.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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

	2018	2017
	£	£
Gift Aid donations and Income Tax recoverable	2,561	3,125
Donation from Good Shepherd appeal Diocese of Hallam	5,000	5,000
Donation from Sisters of Mercy	3,000	3,000
Other donations	12,034	8,095
	<u>22,595</u>	<u>19,220</u>

# **RAINBOWS BEREAVEMENT SUPPORT GB**

## **NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2018**

### **3. INVESTMENT INCOME**

	<b>2018</b>	2017
	<b>£</b>	£
Bank interest receivable	<b><u>79</u></b>	<u>169</u>

### **4. NET INCOMING RESOURCES**

Net resources are stated after charging/(crediting):

	<b>2018</b>	2017
	<b>£</b>	£
Other operating leases	<b><u>6,500</u></b>	<u>4,000</u>

### **5. TRUSTEES' REMUNERATION AND BENEFITS**

Travel expenses totalling £189 have been reimbursed to one trustee during the year ended 31<sup>st</sup> August 2018 (2017 - £363). No other remuneration or expenses has been paid to trustees.

### **6. STAFF COSTS**

	<b>2018</b>	2017
	<b>£</b>	£
Salaries	<b>45,897</b>	43,511
Registered Directors' honorarium	<b><u>5,520</u></b>	<u>8,807</u>
	<b><u>51,417</u></b>	<u>52,318</u>

Number of staff	<b>9</b>	9
	(F.T.E.) <b>2.3</b>	2.3

No employee received remuneration of more than £60,000 during the year (2017 – None)

# RAINBOWS BEREAVEMENT SUPPORT GB

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2018

### 7. TANGIBLE FIXED ASSETS

	Equipment £
<b>COST</b>	
At 1st September 2017 and 31st August 2018	<u>17,996</u>
<b>DEPRECIATION</b>	
At 1st September 2017	17,996
Charge for year	-
At 31st August 2018	<u>17,996</u>
<b>NET BOOK VALUE</b>	
At 31st August 2018	-
At 31st August 2017	-

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade debtors	10,087	8,540
Prepayments	282	1,753
Other debtors	<u>772</u>	<u>847</u>
	<u>11,141</u>	<u>11,140</u>

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Accruals	<u>2,685</u>	<u>2,563</u>
	<u>2,685</u>	<u>2,563</u>

# RAINBOWS BEREAVEMENT SUPPORT GB

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2018

### 10. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

### 11. MOVEMENT IN FUNDS

	At 1.9.17 £	Net movement in funds £	At 31.8.18 £
<b>Unrestricted funds</b>			
General fund	34,720	(17,242)	17,478
Resource Development Fund	50,000	-	50,000
Designated Funds:-			
Rainbows Northwest	7,548	(85)	7,463
Rainbows Scotland	2,679	(70)	2,609
Rainbows South Yorkshire	19,923	(4,454)	15,469
Rainbows West Yorkshire	709	950	1,659
Rainbows Middlesbrough	750	1,358	2,108
Rainbows North East	6,404	806	7,210
Rainbows South Wales	219	-	219
Rainbows South West	243	-	243
<b>TOTAL FUNDS</b>	<b>123,195</b>	<b>(18,737)</b>	<b>104,458</b>

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

	Income £	Expenditure £	Transfer £
<b>Unrestricted funds</b>			
General fund	83,847	(97,559)	(3,530)
Resource Development Fund	-	-	-
Designated funds:-			
Rainbows Northwest	3,047	(4,882)	1,750
Rainbows Scotland	-	(70)	-
Rainbows South Yorkshire	6,195	(10,899)	250
Rainbows West Yorkshire	950	-	-
Rainbows Middlesbrough	1,000	(172)	530
Rainbows North East	1,086	(1,280)	1,000
Rainbows South Wales	-	-	-
Rainbows South West	-	-	-
<b>TOTAL FUNDS</b>	<b>96,125</b>	<b>(114,862)</b>	<b>-</b>

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.