



RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2022

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*
- *Providing high quality education and training in bereavement and loss which is based on current research and supports best practice. (Current Govt. recommendations and Ofsted guidelines)*
- *Offering practical, realistic and sensitive guidance to help schools ensure they have appropriate bereavement policies and procedures.*
- *Nurturing and developing the emotional health, resilience and well-being of children, young people and adults who have experienced a significant loss through death, relationship breakdown or other Adverse Childhood Experiences (ACE)*
- *Providing structured, developmentally appropriate peer support programmes for grieving children and young people aged 4 to 19*

RAINBOWS BEREAVEMENT SUPPORT GB
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FOR THE YEAR ENDED 31ST AUGUST 2022

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RAINBOWS BEREAVEMENT SUPPORT GB
REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2022

Registered Charity name	Rainbows Bereavement Support Great Britain
Charity number	1058476
Company registration number	03231375
Registered office	Rainbows Resource Centre Hall Lane Maghull Liverpool L31 3DZ
Trustees	Jan O'Neill (Chair) Paul Cronin (Vice Chair & Hon Treasurer) Anne Dawes (Secretary) Dr Sue Kay-Flowers Stephen Philip Harrison Chris Hall Rachel Molyneux Tony Leonard
Company Secretary	Anne Dawes - To December 2022
National Co-Directors	Sharon Melia-Craven (Northern region) Eleanor Clarke (Southern Region) – To January 2023
National Management Committee	Rev. Mgr. Des Seddon (Chair) – To September 2022 Eleanor Clarke – To January 2023 Sharon Melia Craven Theresa March Gerry Bradbury Sandra Ferris Derek Kelly Nuala Sulyeman – To September 2022 Brigida Martino Emily Stather – From November 2022 Denise Hegarty – From November 2022 Susan Wass – From November 2022
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 2022

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 2022. 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:-

Jan O'Neill (Chair)
Paul Cronin (Vice Chair & Hon Treasurer)
Stephen Philip Harrison
Anne Dawes (Company Secretary)
Dr Sue Kay-Flowers
Chris Hall
Rachel Molyneux
Tony Leonard

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.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2022

Connected Parties

The Company is a connected party of Rainbows USA which has similar objectives to the Company.

The Resource Centre of Rainbows Bereavement Support GB supplies sites with a range of materials in Great Britain.

Objectives and Activities

The primary aim of Rainbows Bereavement Support GB is to offer support for children, young people and adults who have experienced bereavement and loss. We provide training based on current research and government recommendations to enable schools to provide structured, developmentally appropriate peer support interventions for children and young people.

Our aim is to support the emotional health, resilience and well-being of young people who have experienced significant loss and other Adverse Childhood Experiences (ACE) and to enable schools to create "safe spaces" and to provide Psychological First Aid.

Psychological First Aid principles are characterised by creating a space where people can.

- Feel safe, connected to others, calm and hopeful.
- Have access to social, physical and emotional support.
- Regain a sense of control by being able to help themselves.

We review our aims and objectives each year to ensure we remain focused on our stated purpose. Our review takes note of the Charity Commission's guidance on public benefit and our relevance in the light of the COVID-19 pandemic.

We agree a Strategic Development Plan on a three-year cycle and set ourselves annual targets.

We carry out our 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 bereavement and loss.

Our policies are regularly reviewed and now accessible on our website. <https://rainbowsqb.org/>

We have links with the School of Education at Liverpool John Moores University and 4 second year undergraduate students undertook a project in 2021 in which they researched books and resources to support facilitators and others working with children who had experienced loss. These were made available on our RainbowsGB website.

We have provided Bereavement Training sessions to undergraduate students studying Education and Early Childhood Studies. These evoked insightful discussion and were of considerable interest to attendees.

Rainbows Offers

High quality training in bereavement and loss based on current research and current official guidelines relating to bereavement and loss and the role of schools in supporting young people's mental health.

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

Specific training for facilitators and coordinators of the Rainbows developmentally programmes.

On-going contact and support for all registered schools

Annual CPD for all Registered Directors (RDs)

Rainbows programmes provide an emotionally safe space for children, young people and adults to guide them through a significant loss in their lives by implementing a structured, developmentally appropriate peer support 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.

Research and Evaluation about the positive impact of 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. Participants were found to benefit by having a trained, trusted adult who facilitates peer group work in a safe, community setting.

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FOR THE YEAR ENDED 31ST AUGUST 2022

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 continued support and commitment to those who have experienced a significant loss in their lives.

Our internal evaluations and feedback from children and young people, families and schools in 2019 indicate we are having a very positive impact. 91% of young people of all ages who have participated in the Rainbows told us it was helpful.

Parents and carers consistently spoke of the positive impact, and all said they would recommend the programme to other families. School staff reported that significant progress was made in the development of personal skills such as self-esteem, confidence, empathy, communication skills, social interaction and anger management. Staff also reported an increase in young peoples' academic performance and classroom participation. <https://rainbowsgb.org/research-documents/>

Volunteers

The Company is partially dependent on the use of volunteers to assist in providing the training to schools. The training of these volunteers is provided by Rainbows GB.

ACHIEVEMENTS AND PERFORMANCE

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.

However, many schools report very significant negative impacts relating to funding issues, with the need in some cases for staff redundancies. In some cases where we have offered free training and materials schools have reported difficulties with staffing so much so that they are unable to access this offer.

During the period covered in this report a further 51 additional schools have trained to become registered Rainbows sites.

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.

The trustees approved a Three-Year Strategic Development Plan (2021-2024) covering five discrete areas for the further consolidation and development of our work:

- Governance
- Finance
- Management
- Profile
- Evaluation, Research and Development

Copies of the Strategic Development Plan for 2021 - 2024 may be obtained from our National Director Sharon Melia Craven at sharon.rainbowsgb@btconnect.com

SPECIFIC PLANS FOR 2021 –2022

Like many charities we have felt the ongoing impact of the COVID 19 pandemic, and funding issues in education. We are however, pleased to report that we have been able to achieve many of the specific targets set for the year 2021 – 2022, these relate to our three-year strategic development plan:

Governance

Review of archive process – paper and electronic

Achieved - the review of paper documents held at our Resource Centre is complete.

Ongoing work needed to agree process for all electronic data held by the Resource Centre and individual Trustees.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2022

Review of our Memorandum and Articles

Achieved - Confirmation that our Memorandum and Articles do not need any amending or changing – our Annual Reports, submissions to Companies House and the Charity Commission are sufficient to document changes.

Charity name – to explore change to include Loss.

Following exploratory work Trustees have agreed not to change our registered name - but to explore changing our logo and strap line etc.

Policies to be placed on our website.

Achieved - all policies on the RainbowsGB website.

Management

Review of regional structures and terms of reference

Achieved - regional structure and terms of reference agreed.

Review of contact process with all schools who have registered with Rainbows.

Achieved - all schools contacted.

Exploration with Management Committee regarding Memorandum and Articles

Ongoing

Delivery of new training slides to RDs

Achieved - all RDs have received trained with new training slides.

Finance

Review of learning points from Doncaster Local Authority and their involvement with Rainbows GB in relation to funding streams

Achieved

Identify schools eligible for free training and materials following crowdfunding initiative with Aviva.

Ongoing.

Review pricing for training and materials

Achieved

Due to the withdrawal of Virgin Giving an alternative "Donations Platform" to be established and installed on the Website.

Achieved

Profile

Review of current Logo

Ongoing. Competition arranged with children and young people who have accessed Rainbows programmes.

Celebration of 30th anniversary of Rainbows in Great Britain

Celebration of 30th anniversary planned for 1st October 2022.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2022

Evaluation, Research and Development

Develop process plan for Prison project.

Achieved - process plan agreed and development of Programme for trial with adults as first stage of this project.

Support school pilot with evaluation

Ongoing

FINANCIAL REVIEW

Transactions and Financial Position

The operating deficit for the year was £7,014 (2021 – surplus £44,233). After the substantial increase in income in 2020/21, income levels returned to a more usual level with donations of £28,519 (2021 £45,309) and income from publications, resources and training of £44,846 (2021 £86,495).

The Charity's funds have been successfully 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 and not easily realisable), to a level which equates to at 9 months' unrestricted expenditure in order to provide sufficient cashflow for the charity's operations, and its contractual obligations to employees, etc.

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.

The charity's operations moved to Maricourt, Maghull in July 2018 and the lease was signed in May 2020. The Institute of Our Lady of Mercy has offered us excellent terms: 10 year lease, £6000 a year, with reduced amounts payable for year one (2018-19) and two (2019-20). 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. However, trustees do acknowledge that fundraising will need to be a major initiative for the year 2022/23.

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 1,500+ 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.

RAINBOWS BEREAVEMENT SUPPORT GB
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FOR THE YEAR ENDED 31ST AUGUST 2022

SPECIFIC PLANS FOR 2022 –2023 (Continued)

All plans and targets relate directly to the five sections in our Three-Year Strategic Development Plan.

SPECIFIC PLANS FOR 2022 –2023 (September to August) Current

Governance

- Agree process for archiving of all electronic data
- Appoint new trustee
- Agree new process for employee annual review
- Skills audit of trustees
- Review carbon footprint
- Review Succession planning

Management

- Review logo and strap line
- Project to promote sales of journals
- Development of Management Committee and its Roles.

Finance and Fundraising

- Project with Multi Academy Trusts (MATs) regarding funding for schools
- Project to increase funding achieved via direct debit
- Submit bid for funding for development roles in Southern region
- Review our financial/operating model

Profile

- Develop Southern region – RD meetings
- Develop reciprocal sign posting on website with other charities
- Exploration of part time post re marketing and media role
- Set "Targets" for new sites and Retraining
- Develop plans to re-introduce Rainbows to Scotland.

Evaluation, Research and Development

- Develop and deliver training on for RDs
- Develop ongoing data and synopsis of relevant research, govt documents etc which support RainbowsGB
- Review and develop our internal evaluation process for the impact of Rainbows

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.

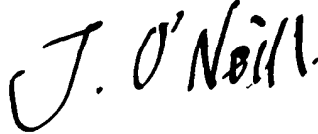
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding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

RAINBOWS BEREAVEMENT SUPPORT GB

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2022**

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:
Jan O'Neill

A handwritten signature in black ink, reading "J. O'Neill". The signature is written in a cursive, flowing style.

30th March 2023

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2022.

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: 30th March 2023

RAINBOWS BEREAVEMENT SUPPORT GB

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2022

		2022 Unrestricted funds £	2021 Total funds £
Income	Notes		
Donations			
Voluntary income	2	28,519	45,309
Grants – CJRS Government grant		-	3,534
Investment income	3	1	2
Charitable Activities: Publications and training		<u>44,846</u>	<u>86,495</u>
Total Income		73,366	135,340
Expenditure			
Charitable activities			
Publications and training		80,380	91,107
Total Expenditure		80,380	91,107
NET INCOME/(EXPENDITURE)		(7,014)	44,233
RECONCILIATION OF FUNDS			
Total funds brought forward		126,521	82,288
TOTAL FUNDS CARRIED FORWARD		<u>119,507</u>	<u>126,521</u>

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 2022

		2022 Unrestricted funds £	2021 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	-	-
CURRENT ASSETS			
Stocks		31,256	33,694
Debtors	8	8,012	18,173
Cash at bank and in hand		<u>89,558</u>	<u>86,409</u>
		128,826	138,276
CREDITORS			
Amounts falling due within one year	9	<u>(9,319)</u>	<u>(11,755)</u>
NET CURRENT ASSETS		<u>119,507</u>	<u>126,521</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,507</u>	<u>126,521</u>
NET ASSETS		<u>119,507</u>	<u>126,521</u>
FUNDS	11		
Unrestricted funds		<u>119,507</u>	<u>126,521</u>
TOTAL FUNDS		<u>119,507</u>	<u>126,521</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2022.

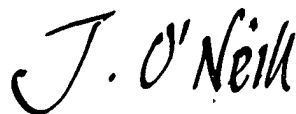
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2022 in accordance with Section 476 of the Companies Act 2006.

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 30th March 2023 and were signed on its behalf by:



J. O'Neill



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 2022

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

	2022	2021
	£	£
Donations (including Gift Aid Tax recoverable)	25,519	42,309
Donation from Sisters of Mercy	<u>3,000</u>	<u>3,000</u>
	<u>28,519</u>	<u>45,309</u>

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2022

3. INVESTMENT INCOME

	2022	2021
	£	£
Bank interest receivable	<u>1</u>	<u>2</u>

4. NET INCOMING RESOURCES

Net resources are stated after charging:

	2022	2021
	£	£
Other operating leases	<u>6,000</u>	<u>6,000</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

Travel expenses of £42 were reimbursed to one trustee during the year ended 31st August 2022 (2021 - £Nil). No remuneration or other expenses has been paid to trustees.

6. STAFF COSTS

	2022	2021
	£	£
Salaries	<u>36,801</u>	<u>38,435</u>
Number of staff	9	8

No employee received remuneration of more than £60,000 during the year (2021 – None)

RAINBOWS BEREAVEMENT SUPPORT GB

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2022**

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2021 and 31st August 2022	<u>17,996</u>
DEPRECIATION	
At 1st September 2021	17,996
Charge for year	<u>-</u>
At 31st August 2022	<u>17,996</u>
NET BOOK VALUE	
At 31st August 2022	<u>-</u>
At 31st August 2021	<u>-</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	5,872	16,534
Gift Aid Tax debtor	1,431	1,431
VAT Debtor	484	-
Prepayments	<u>225</u>	<u>208</u>
	<u>8,012</u>	<u>18,173</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade Creditors	6,400	400
Social Security and other taxes	-	512
Accruals	<u>2,919</u>	<u>10,843</u>
	<u>9,319</u>	<u>11,755</u>

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2022

10. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

11. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	44,910	(3,989)	40,921
Resource Development Fund	47,800	-	47,800
 Designated Funds:-			
Rainbows North West	7,789	302	8,091
Rainbows Scotland	2,787	-	2,787
Rainbows South Yorkshire	7,090	(1,119)	5,971
Rainbows West Yorkshire	4,059	335	4,394
Rainbows Humber/Tees	2,927	(401)	2,526
Rainbows North East	6,298	(1,857)	4,441
Rainbows South Wales	219	(219)	-
Rainbows South West	2,132	(766)	1,366
Rainbows East Midlands	510	700	1,210
 TOTAL FUNDS	126,521	(7,014)	119,507

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

	Income £	Expenditure £	Transfer £
Unrestricted funds			
General fund	70,413	(69,709)	(4,693)
Resource Development Fund	-	-	-
 Designated funds:-			
Rainbows North West	1,605	(1,603)	300
Rainbows Scotland	-	-	-
Rainbows South Yorkshire	360	(4,729)	3,250
Rainbows West Yorkshire	100	(40)	275
Rainbows Humber/Tees	-	(1,201)	800
Rainbows North East	280	(1,743)	(394)
Rainbows South Wales	-	(219)	-
Rainbows South West	608	(46)	(1,328)
Rainbows East Midlands	-	(1,090)	1,790
 TOTAL FUNDS	73,366	(80,380)	-

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