



RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2021

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*
- *Offering structured, age related programmes for grieving children and young people aged 4 to 19*

RAINBOWS BEREAVEMENT SUPPORT GB
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021

	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	13 to 15

RAINBOWS BEREAVEMENT SUPPORT GB
REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2021

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 (from March 2021)
Company Secretary	Anne Dawes
National Co-Directors	Sharon Melia-Craven (Northern region) Eleanor Clarke(Southern Region) Confirmed April 2021
National Management Committee	Rev. Des Seddon (Chair) Eleanor Clarke Sharon Melia Craven Theresa March Gerry Bradbury Sandra Ferris Derek Kelly Nualla Sulyeman 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 2021

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 2021. 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.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2021

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 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 over 1,400 schools in England, Scotland and Wales have registered and received training.

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.

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

RAINBOWS BEREAVEMENT SUPPORT GB
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2021

An evaluation report from the Rainbows Evaluation, Research and Development Committee (November 2019) showed that 91% of young people who have participated in Rainbows say 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.

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. During the period covered in this report a further 144 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 Co-Directors Sharon Melia Craven (Northern region) at sharon.rainbowsgb@btconnect.com
Eleanor Clarke (Southern region) at Eleanor.clarke67@gmail.com

SPECIFIC PLANS FOR 2020 –2021

Like many charities we have felt the impact of the Coronavirus (COVID 19) crisis and this has undoubtedly affected the achievement of set targets. We are however, pleased to report that we have been able to achieve many of the specific targets set for the year 2020 –2021, these relate to our three year strategic development plan:

- 1. Appointment of new National Co Director (South) - currently provisional looking to make this permanent in 2020 2021 following probationary period and appraisals etc.**

This appointment was confirmed in April 2021 and we are delighted to welcome Ms Eleanor Clarke to the role.

- 2. Non –executive role, for this to be reviewed by Trustees with a decision made about the need or otherwise for this role to continue.**

Following discussion with all Trustees it was agreed that this specific role is no longer required by the charity. Specific duties and responsibilities will be met by Trustees and our next Three - Year Strategic Development Plan will consider roles of Trustees and the Management Committee

- 3. Appointment of new trustees**

We are delighted to confirm Mr Tony Leonard as a new Trustee from March 2021

RAINBOWS BEREAVEMENT SUPPORT GB
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2021

4. Set up a new Subgroup within the Trustees to manage Bids, Grants and Fundraising initiatives

Subgroup agreed and established

5. The Trustees to prepare a new Strategic Development Plan for 2021 / 2024

Strategic Development Plan for 2021-2024 prepared and agreed by all Trustees

6. Advertisement and appointment of regional development officers for the regions of, East Midlands, Northwest, Humber and Tees

Ongoing as difficulties related to COVID pandemic

7. Finalising new training slides for RDs

New training slides completed

8. Provide training with new slides for all RDs

Training delayed due to pandemic but planned for October 2021

9. Relaunch Rainbows 300 as a "Virgin Money based Campaign"

As many schools were closed due to the COVID pandemic an alternative Crowdfunding project was undertaken in conjunction with Aviva instead of the Rainbows 300 project.

10. Seek to 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.

Despite the difficulties experienced in schools and communities due to the pandemic 144 new schools were registered in this period. This is a significant increase on our set target

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2021

FINANCIAL REVIEW

Transactions and Financial Position

The operating surplus for the year was £44,233 (2020 - deficit £4,067). Income increased significantly during the year, following a reduction in income in the previous year as a result of the Covid-19 pandemic. The income from publications and training increased to £86,495 (2020: £34,224). Income from donations by 59% to £45,309 as a result of a number of very generous donations from individuals, and donations received in memory of Kate Griffin, the Headteacher of Christ the King Primary School, Wavertree, who was a tremendous ambassador and champion of Rainbows GB, who died after a short illness. For a second accounting period, CJRS grant was received from HMRC which enabled the charity to pay 100% of salaries to its employees whilst they were on "furlough".

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 6 months' unrestricted expenditure.

Due to the closure of all schools and the subsequent loss of income during the Corona Virus Pandemic all regional funds were transferred to the main Barclays account (£13,714.85). Each region retained a local balance of £500.00.

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 2021/22.

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 1,400+ 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.

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

SPECIFIC PLANS FOR 2021 –2021

Governance

- Review of archive process – paper and electronic
- Review of our Memorandum and Articles
- Charity name – to explore change to include Loss
- Policies to be placed on our website

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST AUGUST 2021

SPECIFIC PLANS FOR 2021 –2021 (Continued)

Management

- Review of regional structures and terms of reference
- Review of contact process with all schools who have registered with Rainbows
- Exploration with Management Committee regarding Memorandum and Articles
- Delivery of new training slides to RDs
- To train and register 50 new sites

Finance

- Review of learning points from Doncaster Local Authority and their involvement with Rainbows GB in relation to funding streams
- Identify schools eligible for free training and materials following crowdfunding initiative with Aviva
- Review pricing for training and materials
- Evaluate, purchase and install new Finance Management software

Profile

- Review of current Logo
- Celebration of 30th anniversary of Rainbows in Great Britain

Evaluation, Research and Development

- Develop process plan for Prison project
- Support well-being school pilot with evaluation tools

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:
Jan O'Neill



31st March 2022

**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 2021.

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").

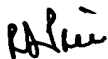
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ("the 2011 Act"). 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: 31st March 2022

RAINBOWS BEREAVEMENT SUPPORT GB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2021**

		2021 Unrestricted funds £	2020 Total funds £
Income	Notes		
Donations			
Voluntary income	2	45,309	28,558
Grants – CJRS Government grant		3,534	8,958
Investment income	3	2	30
Charitable Activities: Publications and training		<u>86,495</u>	<u>34,224</u>
Total Income		135,340	71,770
Expenditure			
Charitable activities			
Publications and training		91,107	75,837
Total Expenditure		91,107	75,837
NET INCOME/(EXPENDITURE)		44,233	(4,067)
RECONCILIATION OF FUNDS			
Total funds brought forward		82,288	86,355
TOTAL FUNDS CARRIED FORWARD		<u>126,521</u>	<u>82,288</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 2021

	Notes	2021 Unrestricted funds £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Stocks		33,694	32,564
Debtors	8	18,173	9,843
Cash at bank and in hand		86,409	50,268
		138,276	92,675
CREDITORS			
Amounts falling due within one year	9	(11,755)	(10,387)
NET CURRENT ASSETS		126,521	82,288
TOTAL ASSETS LESS CURRENT LIABILITIES		126,521	82,288
NET ASSETS		126,521	82,288
FUNDS	11		
Unrestricted funds		126,521	82,288
TOTAL FUNDS		126,521	82,288

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2021.

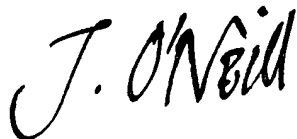
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2021 in accordance with Section 476 of the Companies Act 2006.

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 31st March 2022 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 2021

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

	2021	2020
	£	£
Donations (including Gift Aid Tax recoverable)	42,309	25,558
Donation from Sisters of Mercy	<u>3,000</u>	<u>3,000</u>
	<u>45,309</u>	<u>28,558</u>

RAINBOWS BEREAVEMENT SUPPORT GB

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	<u>2</u>	<u>30</u>

4. NET INCOMING RESOURCES

Net resources are stated after charging/(crediting):

	2021	2020
	£	£
Other operating leases	<u>6,000</u>	<u>3,000</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

No travel expenses have been reimbursed to one trustee during the year ended 31st August 2021 (2020 - £62).
No other remuneration or expenses has been paid to trustees.

6. STAFF COSTS

	2021	2020
	£	£
Salaries	38,435	36,591
Registered Directors' honorarium	<u>1,250</u>	<u>2,659</u>
	<u>39,685</u>	<u>39,250</u>

Number of staff	8	9
-----------------	----------	---

No employee received remuneration of more than £60,000 during the year (2020 – None)

RAINBOWS BEREAVEMENT SUPPORT GB

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31ST AUGUST 2021**

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2020 and 31st August 2021	<u>17,996</u>
DEPRECIATION	
At 1st September 2020	17,996
Charge for year	-
At 31st August 2021	<u>17,996</u>
NET BOOK VALUE	
At 31st August 2021	<u>-</u>
At 31st August 2020	<u>-</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	16,534	5,493
Gift Aid Tax debtor	1,431	2,653
Grant debtor – CJRS Government grant	-	1,474
Prepayments	<u>208</u>	<u>223</u>
	<u>18,173</u>	<u>9,843</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade Creditors	400	1,709
Social Security and other taxes	512	275
Accruals	<u>10,843</u>	<u>8,403</u>
	<u>11,755</u>	<u>10,387</u>

RAINBOWS BEREAVEMENT SUPPORT GB

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31ST AUGUST 2021

10. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

11. MOVEMENT IN FUNDS

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	6,741	38,169	44,910
Resource Development Fund	47,800	-	47,800
Designated Funds:-			
Rainbows North West	6,868	921	7,789
Rainbows Scotland	2,787	-	2,787
Rainbows South Yorkshire	6,585	505	7,090
Rainbows West Yorkshire	2,159	1,900	4,059
Rainbows Humber/Tees	1,550	1,377	2,927
Rainbows North East	5,909	389	6,298
Rainbows South Wales	219	-	219
Rainbows South West	1,170	962	2,132
Rainbows East Midlands	500	10	510
TOTAL FUNDS	82,288	44,233	126,521

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

	Income £	Expenditure £	Transfer £
Unrestricted funds			
General fund	132,755	(81,705)	(12,881)
Resource Development Fund	-	-	-
Designated funds:-			
Rainbows North West	1,150	(529)	300
Rainbows Scotland	-	-	-
Rainbows South Yorkshire	580	(7,200)	7,125
Rainbows West Yorkshire	-	-	1,900
Rainbows Humber/Tees	300	(173)	1,250
Rainbows North East	295	(1,500)	1,594
Rainbows South Wales	-	-	-
Rainbows South West	250	-	712
Rainbows East Midlands	10	-	-
TOTAL FUNDS	135,340	(91,107)	-

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.