

COMPANY REGISTRATION NUMBER: SC261893

CHARITY REGISTRATION NUMBER: SCO27182

Rainbow Friendship Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022



CLARK ANDREWS LIMITED

Chartered Accountants
4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Rainbow Friendship Centre Limited

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Rainbow Friendship Centre Limited
Charity registration number	SCO27182
Company registration number	SC261893
Principal office and registered office	556 Boydstone Road Carnwadric Glasgow G46 8HP

The trustees

E Prendergast	- Chairperson
V Clayton	- Treasurer
D Hill	- Secretary
E Boyle	
M Cowans	
C Dillon	

Independent examiner	Robert G Andrews F.C.I.E. 4 Eaglesham Road Clarkston Glasgow G76 7BT
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Structure, governance and management

The Rainbow Friendship Centre is a registered charity which has been in operation since 1990 and became a Company Limited by Guarantee in 2004. It serves a catchment area within the south west of Glasgow to provide support and activities for vulnerable, frail and elderly people in the day centre.

Governance/Management

The Rainbow Friendship Centre is governed by a voluntary Board of Directors, (Trustees) of varied skills and experience. They are accountable for the delivery of services in accordance with the ethos of the Centre. The day to day management is organised by the Centre Manager.

There are eight paid staff supported by volunteers and sessional workers.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

Rainbow Friendship Centre was established in 1990 to provide physical and social recreational activities to disadvantaged people of 50 years of age and over from the Carnwadric and Newlands/Auldburn communities of Glasgow. We provide social care and stimulation through our Day Centre to members 3 days per week for 52 weeks of the years. We ensure that our service is fully accessible by operating from ground level accommodation and by providing customised transport to and from the centre. Since our inception we have delivered our service to over 765 service users, their families and carers. The centre offers a homely atmosphere with space to relax, join in activities, access nutritious food and enjoy the company of others, all focused around a personal programme of care

Key Strategic Objectives

The organisation has four key objectives which are:

To provide an accessible and sustainable high quality care facility, which bridges the gap between home support and institutional care.

To develop effective links with statutory and voluntary sectors to ensure the delivery of appropriate care services for the vulnerable and disabled to combat isolation and prevent institutionalisation.

To improve the conditions of the lives of older people and reduce social isolation, whilst providing support and relief to the families and carers of elderly people.

To promote the welfare of the frail, elderly people from South West Glasgow and assist in the relief of poverty, sickness and distress affecting them.

Achievements and performance

Despite ongoing Covid-19 restrictions we were finally able to open our centre in July 2021. This was a lifeline to our members, many of whom spent the last year at home alone. We started the pandemic with 42 members however re-opened with only 11. This reduction was a direct result of loneliness and isolation caused by covid restrictions. Since July we have built our membership up to 22 being mindful of social distancing. We were finally able to hold our annual weekend away since the lifting of some restrictions. We took 6 members to Largs for 2 nights where they had a great time socializing together. Our members have all enjoyed being back in the community and meeting friends old and new. The staff and volunteers care and dedication continues to be a great asset.

Priorities

Our priorities for the next year are to build the membership back to 22 people per day therefore reducing our reliance on funding. We aim to offer days out in the summer chosen by our members.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

The Statement of Financial Activities show a net deficit for the year of £11,134 (2021 - surplus £22,944).

The charity has considered the level of reserves required taking into account current and future liabilities. The trustees aim to maintain reserves at a level which equates to approximately three months charitable expenditure.

The total funds of the charity as at 31 March 2022 amounted to £119,658 (2021- £130,792); the trustees believe that this level of funds will enable Rainbow Friendship Centre in continuing in promoting its charitable activities in to the foreseeable future.

Plans for future periods/going concern

As with all charities our fundraising activities had to stop and reduced membership has resulted in a loss of £54,000. This has had a knock-on effect on our future plans to open 5 days so we will now dedicate our time to building our service back to pre-covid-19 levels. We will continue to operate 3 days a week for the coming year and seek funding for staff salaries which membership fees would have covered.

As such we believe there are no going concern issues.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21.8.22 and signed on behalf of the board of trustees by:



E Prendergast - Chairperson
Trustee

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rainbow Friendship Centre Limited

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Rainbow Friendship Centre Limited ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements 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 financial statements 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 (FRS 102).

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Rainbow Friendship Centre Limited *(continued)*

Year ended 31 March 2022

I have no concerns and have come across no other 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.

Robert G. Andrews F.C.I.E

Robert G Andrews F.C.I.E.
Independent Examiner

4 Eaglesham Road
Clarkston
Glasgow
G76 7BT

21/8/22

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	13,282	83,019	96,301	99,739
Investment income	6	47	—	47	—
Total income		<u>13,329</u>	<u>83,019</u>	<u>96,348</u>	<u>99,739</u>
Expenditure					
Expenditure on charitable activities	7,8	<u>38,216</u>	<u>69,266</u>	<u>107,482</u>	<u>76,795</u>
Total expenditure		<u>38,216</u>	<u>69,266</u>	<u>107,482</u>	<u>76,795</u>
Net (expenditure)/income and net movement in funds		<u>(24,887)</u>	<u>13,753</u>	<u>(11,134)</u>	<u>22,944</u>
Reconciliation of funds					
Total funds brought forward		109,572	21,220	130,792	107,847
Total funds carried forward		<u>84,685</u>	<u>34,973</u>	<u>119,658</u>	<u>130,792</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	13	3,273	1,534
Current assets			
Debtors	14	1,036	1,130
Cash at bank and in hand		116,449	129,307
		<u>117,485</u>	<u>130,437</u>
Creditors: amounts falling due within one year	15	<u>1,100</u>	<u>1,179</u>
Net current assets		<u>116,385</u>	<u>129,258</u>
Total assets less current liabilities		<u>119,658</u>	<u>130,792</u>
Net assets		<u>119,658</u>	<u>130,792</u>
Funds of the charity			
Restricted funds		34,973	21,220
Unrestricted funds		<u>84,685</u>	<u>109,572</u>
Total charity funds	16	<u>119,658</u>	<u>130,792</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

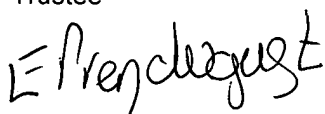
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

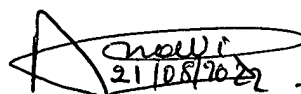
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 21.8.22, and are signed on behalf of the board by:

E Prendergast - Chairperson
Trustee



V Clayton - Treasurer
Trustee



The notes on pages 8 to 16 form part of these financial statements.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 556 Boydstone Road, Carnwadric, Glasgow, G46 8HP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment	- 15% reducing balance
Motor vehicles	- 25% straight line

4. Limited by guarantee

Rainbow Friendship Centre is a company limited by guarantee, not having a share capital.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Membership Fees	11,280	–	11,280
Lottery Bus and Bingo	421	–	421
Donations/Sundry income	1,581	–	1,581
Grants			
Robertson Trust	–	15,000	15,000
JRS Grant	–	4,770	4,770
GCVS Mental Health and Community Fund	–	9,973	9,973
GCC Grant Fund	–	43,276	43,276
Glasgow Food and Personalisation Grant	–	–	–
Government Fuel Subsidy Grant	–	–	–
Robert McAlpine Foundation	–	10,000	10,000
	<u>13,282</u>	<u>83,019</u>	<u>96,301</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Membership Fees	160	–	160
Lottery Bus and Bingo	–	–	–
Donations/Sundry income	3,837	–	3,837
Grants			
Robertson Trust	15,000	–	15,000
JRS Grant	–	17,688	17,688
GCVS Mental Health and Community Fund	–	–	–
GCC Grant Fund	–	47,312	47,312
Glasgow Food and Personalisation Grant	–	348	348
Government Fuel Subsidy Grant	–	394	394
Robert McAlpine Foundation	15,000	–	15,000
	<u>33,997</u>	<u>65,742</u>	<u>99,739</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest	<u>47</u>	<u>47</u>	<u>–</u>	<u>–</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Care Centre	36,794	69,266	106,060
Support costs	1,422	–	1,422
	<u>38,216</u>	<u>69,266</u>	<u>107,482</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Care Centre	9,551	65,851	75,403
Support costs	1,392	–	1,392
	<u>10,943</u>	<u>65,851</u>	<u>76,795</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022 £	Total fund 2021 £
Care Centre	106,060	–	106,060	75,403
Governance costs	–	1,422	1,422	1,392
	<u>106,060</u>	<u>1,422</u>	<u>107,482</u>	<u>76,795</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>578</u>	<u>271</u>

10. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,422</u>	<u>1,392</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	85,317	68,631
Social security costs	3,577	1,848
	<u>88,894</u>	<u>70,479</u>

The average head count of employees during the year was 10 (2021: 8).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

Elaine Prendergast, a trustee of the charity, received remuneration amounting to £16,076 (2021 - £1,046) during the year.

13. Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	12,008	16,320	28,328
Additions	2,317	—	2,317
At 31 March 2022	<u>14,325</u>	<u>16,320</u>	<u>30,645</u>
Depreciation			
At 1 April 2021	10,474	16,320	26,794
Charge for the year	578	—	578
At 31 March 2022	<u>11,052</u>	<u>16,320</u>	<u>27,372</u>
Carrying amount			
At 31 March 2022	<u>3,273</u>	<u>—</u>	<u>3,273</u>
At 31 March 2021	<u>1,534</u>	<u>—</u>	<u>1,534</u>

14. Debtors

	2022 £	2021 £
Other debtors	<u>1,036</u>	<u>1,130</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	1,100	1,100
Other creditors	–	79
	<u>1,100</u>	<u>1,179</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
	£	£	£	£
General Fund - Centre	<u>109,572</u>	<u>13,329</u>	<u>(38,216)</u>	<u>84,685</u>

	At 1 April 2020	Income £	Expenditure £	At 31 March 2021
	£	£	£	£
General Fund - Centre	<u>86,518</u>	<u>33,997</u>	<u>(10,943)</u>	<u>109,572</u>

Restricted funds

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
	£	£	£	£
Centre	–	–	–	–
Robert McAlpine Fund	14,358	10,000	(14,358)	10,000
GCC Grant Fund	–	43,276	(43,276)	–
Robertson Trust	–	15,000	–	15,000
Glasgow Food Grant	348	–	(348)	–
Government Fuel Subsidy	354	–	(354)	–

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of charitable funds *(continued)*

The Henry Smith Charity	-	-	-	-
JRS Grant	-	4,770	(4,770)	-
Co-op Local Causes Fund	406	-	(406)	-
Cora Foundation	1,754	-	(1,754)	-
Ageing Well	-	-	-	-
The Edward Gosling Foundation	4,000	-	(4,000)	-
GCVS Mental Health and Community Fund	-	9,973	-	9,973
	<u>21,220</u>	<u>83,019</u>	<u>(69,266)</u>	<u>34,973</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Centre	-	1,130	(1,130)	-
Robert McAlpine Fund	15,000	-	(642)	14,358
GCC Grant Fund	-	47,312	(47,312)	-
Robertson Trust	-	-	-	-
Glasgow Food Grant	-	348	-	348
Government Fuel Subsidy	-	394	(40)	354
The Henry Smith Charity	122	-	(122)	-
JRS Grant	-	16,558	(16,558)	-
Co-op Local Causes Fund	406	-	-	406
Cora Foundation	1,754	-	-	1,754
Ageing Well	47	-	(47)	-
The Edward Gosling Foundation	4,000	-	-	4,000
GCVS Mental Health and Community Fund	-	-	-	-
	<u>21,329</u>	<u>65,742</u>	<u>(65,851)</u>	<u>21,220</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of charitable funds *(continued)*

Robert McAlpine Fund

A grant received for running costs of the Centre.

GCC Grant Fund

A grant received for wages for the Centre.

Robertson Trust

A grant received for wages and running costs for the Centre.

Glasgow Food Grant

A grant received for the purchasing of food for the Centre.

Government Fuel Subsidy

A grant received toward the fuel for the Centre.

The Henry Smith Charity

A grant received for running costs of the Centre.

JRS Grant

A grant received to help with wage costs during COVID 19 pandemic.

Co-op Local Causes Fund

A grant received for the purchasing of food for the Centre.

Cora Foundation

A grant received for Centre activities and outings.

Ageing Well

A grant received for staff and volunteer expenses.

The Edward Gosling Foundation

A grant received for running costs of the Centre.

GCVS Mental Health and Community Fund

A grant received for a care officers salary.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,273	–	3,273
Current assets	82,512	34,973	117,485
Creditors less than 1 year	(1,100)	–	(1,100)
Net assets	84,685	34,973	119,658

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,534	–	1,534
Current assets	109,138	21,299	130,437
Creditors less than 1 year	(1,100)	(79)	(1,179)
Net assets	109,572	21,220	130,792

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Membership Fees	11,280	160
Lottery Bus and Bingo	421	—
Donations/Sundry income	1,581	3,837
Robertson Trust	15,000	15,000
JRS Grant	4,770	17,688
GCVS Mental Health and Community Fund	9,973	—
GCC Grant Fund	43,276	47,312
Glasgow Food and Personalisation Grant	—	348
Government Fuel Subsidy Grant	—	394
Robert McAlpine Foundation	10,000	15,000
	<u>96,301</u>	<u>99,739</u>
Investment income		
Bank interest	47	—
	<u>47</u>	<u>—</u>
Total income	<u>96,348</u>	<u>99,739</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	85,317	68,631
Employer's NIC	3,577	1,848
Legal and professional fees	1,422	1,392
Depreciation	578	271
Sessional costs	330	—
Training and recruitment	875	—
Motor and travel	1,639	682
Groceries	1,088	389
Insurance	1,190	1,214
Rent and heating	1,924	—
Telephone	805	463
Postage, stationery and adverts	239	66
Repairs and renewals	864	—
Cleaning and hospitality	315	—
Payroll costs	1,030	986
Legal and professional Fees	2,614	853
Centre activities	248	—
Events	3,208	—
Workwear	219	—
	<u>107,482</u>	<u>76,795</u>
Total expenditure	<u>107,482</u>	<u>76,795</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022 £	2021 £
Net (expenditure)/income	<u>(11,134)</u>	<u>22,944</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Care Centre		
Activities undertaken directly		
Wages and Salaries	85,317	68,631
Employer's Nic	3,577	1,848
Depreciation	578	271
Sessional wages	330	—
Training and recruitment	875	—
Motor and travel	1,639	682
Groceries	1,088	389
Insurance	1,190	1,214
Rent and heating	1,924	—
Telephone	805	463
Postage, stationery and adverts	239	66
Repairs and renewals	864	—
Cleaning and hospitality	315	—
Payroll costs	1,030	986
Legal and professional Fees	2,614	853
Centre activities	248	—
Events	3,208	—
Workwear	219	—
	<u>106,060</u>	<u>75,403</u>
Governance costs		
Governance costs - Independent examiner	<u>1,422</u>	<u>1,392</u>
Expenditure on charitable activities	<u><u>107,482</u></u>	<u><u>76,795</u></u>