

COMPANY REGISTRATION NUMBER: SC261893
CHARITY REGISTRATION NUMBER: SCO27182

Rainbow Friendship Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

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 2021

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Rainbow Friendship Centre Limited

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 March 2021

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 2021.

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 2021

Objectives and activities

The Rainbow Friendship Centre is a resource aiming to provide individually tailored therapeutic services and support to the client group (beneficiaries) with the objective of improving or maintaining optimum levels of physical, mental and social wellbeing for them.

Key Objectives;

1. Providing an accessible, high quality care facility at the Day Centre.
2. Improving conditions of the lives of frail, disabled and elderly people by reducing social isolation and loneliness and by providing respite for families and carers.
3. Promoting the welfare and independence of the client group by support, education, social and physical activities.
4. Developing effective links with statutory and non statutory sectors to deliver the appropriate care, and to promote the work of the Centre in the local community and city wide.

Achievements and performance

This has been a particularly difficult year for both staff and Members due to the continued closure as a result of COVID-19. We started a telephone and door step visit service to our Member's to ensure they were not lonely and had access to essential shopping.

Priorities

Reduce our reliance upon grant funding.

Return to operating 5 days per week.

Achieve & enhance sustainability.

Financial review

The Statement of Financial Activities shows net surplus for the year of £22,944 (2020 - £18,070).

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 2021 amounted to £130,792 (2020- £107,847); 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.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Plans for future periods/going concern

Since March 2020, for the whole financial year, Rainbow Friendship Centre has been closed due to COVID-19. All staff have continued to be paid in full through existing funding and furlough scheme. Despite not receiving additional funding or Membership funds we are currently making plans to re-open the Centre on a 3-day week. We aim to have funding in place over next 2-3 years to return to a 5-day week.

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 5-8-21 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 2021

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 2021.

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 2021

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

5/8/2021

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	33,997	65,742	99,739	154,048
Investment income	6	—	—	—	530
Total income		<u>33,997</u>	<u>65,742</u>	<u>99,739</u>	<u>154,578</u>
Expenditure					
Expenditure on charitable activities	7,8	10,943	65,851	76,795	136,508
Total expenditure		<u>10,943</u>	<u>65,851</u>	<u>76,795</u>	<u>136,508</u>
Net income and net movement in funds		<u>23,054</u>	<u>(109)</u>	<u>22,944</u>	<u>18,070</u>
Reconciliation of funds					
Total funds brought forward		86,518	21,329	107,847	89,777
Total funds carried forward		<u>109,572</u>	<u>21,220</u>	<u>130,792</u>	<u>107,847</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 17 form part of these financial statements.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	1,534	1,805
Current assets			
Debtors	14	1,130	2,675
Cash at bank and in hand		129,307	107,567
		<u>130,437</u>	<u>110,242</u>
Creditors: amounts falling due within one year	15	<u>1,179</u>	<u>4,200</u>
Net current assets		<u>129,258</u>	<u>106,042</u>
Total assets less current liabilities		<u>130,792</u>	<u>107,847</u>
Net assets		<u>130,792</u>	<u>107,847</u>
Funds of the charity			
Restricted funds		21,220	21,329
Unrestricted funds		<u>109,572</u>	<u>86,518</u>
Total charity funds	17	<u>130,792</u>	<u>107,847</u>

For the year ending 31 March 2021 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.

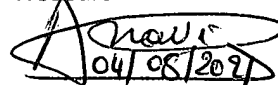
These financial statements were approved by the board of trustees and authorised for issue on 5.8.21, and are signed on behalf of the board by:

E Prendergast - Chairperson
Trustee



V Clayton
Trustee

- Treasurer



The notes on pages 8 to 17 form part of these financial statements.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

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 2021

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

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Membership Fees	160	—	160
Lottery Bus and Bingo	—	—	—
Groundworks	—	—	—
Donations/Sundry income	3,837	—	3,837
Grants			
Robertson Trust	15,000	—	15,000
JRS Grant	—	17,688	17,688
GCC Integration Grant Fund	—	47,312	47,312
Glasgow Food and Personalisation Grant	—	348	348
Government Fuel Subsidy Grant	—	394	394
The Henry Smith Charity	—	—	—
Robert McAlpine Foundation	15,000	—	15,000
Co-op Local Causes Fund	—	—	—
The Edward Gosling Foundation	—	—	—
	<u>33,997</u>	<u>65,742</u>	<u>99,739</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Membership Fees	43,549	—	43,549
Lottery Bus and Bingo	4,000	—	4,000
Groundworks	851	—	851
Donations/Sundry income	1,150	—	1,150

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Robertson Trust	–	15,000	15,000
JRS Grant	–	–	–
GCC Integration Grant Fund	–	49,202	49,202
Glasgow Food and Personalisation Grant	–	4,585	4,585
Government Fuel Subsidy Grant	–	1,515	1,515
The Henry Smith Charity	–	15,000	15,000
Robert McAlpine Foundation	–	15,000	15,000
Co-op Local Causes Fund	–	196	196
The Edward Gosling Foundation	–	4,000	4,000
	<u>49,550</u>	<u>104,498</u>	<u>154,048</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest	<u>–</u>	<u>–</u>	<u>530</u>	<u>530</u>

7. Expenditure on charitable activities by fund type

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Care Centre	24,052	94,524	118,576
Volunteer Project	–	16,540	16,540
Support costs	<u>–</u>	<u>1,392</u>	<u>1,392</u>
	<u>24,052</u>	<u>112,456</u>	<u>136,508</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Care Centre	75,403	–	75,403	118,576
Volunteer Project	–	–	–	16,540
Governance costs	–	1,392	1,392	1,392
	<u>75,403</u>	<u>1,392</u>	<u>76,795</u>	<u>136,508</u>

9. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>271</u>	<u>319</u>

10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,392</u>	<u>1,392</u>

11. Staff costs

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

	2021	2020
	£	£
Wages and salaries	68,631	66,004
Social security costs	1,848	1,528
Employer contributions to pension plans	–	47
Other employee benefits	–	24,052
	<u>70,479</u>	<u>91,631</u>

The average head count of employees during the year was 8 (2020: 9).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. Trustee remuneration and expenses

Elaine Prendergast, a trustee of the charity, received remuneration amounting to £1,046 during the year.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2020 and 31 March 2021	12,008	16,320	28,328
Depreciation			
At 1 April 2020	10,203	16,320	26,523
Charge for the year	271	—	271
At 31 March 2021	10,474	16,320	26,794
Carrying amount			
At 31 March 2021	1,534	—	1,534
At 31 March 2020	1,805	—	1,805

14. Debtors

	2021 £	2020 £
Trade debtors	—	548
Other debtors	1,130	2,127
	<u>1,130</u>	<u>2,675</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	1,100	4,200
Other creditors	79	—
	<u>1,179</u>	<u>4,200</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2020: £47).

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds

Unrestricted funds

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

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General Fund - Centre	<u>62,726</u>	<u>50,080</u>	<u>(24,052)</u>	<u>(2,236)</u>	<u>86,518</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Centre	—	1,130	(1,130)	—	—
Robert McAlpine Fund	15,000	—	(642)	—	14,358
GCC Integration 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)	—	—

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds *(continued)*

JRS Grant	—	16,558	(16,558)	—	—
Stafford Trust	—	—	—	—	—
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
	<u>21,329</u>	<u>65,742</u>	<u>(65,851)</u>	<u>—</u>	<u>21,220</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Centre	—	—	—	—	—
Robert McAlpine Fund	15,000	15,000	(17,236)	2,236	15,000
GCC Integration Grant Fund	—	49,202	(49,202)	—	—
Robertson Trust	—	15,000	(15,000)	—	—
Glasgow Food Grant	—	4,585	(4,585)	—	—
Government Fuel Subsidy	—	1,515	(1,515)	—	—
The Henry Smith Charity	—	15,000	(14,878)	—	122
JRS Grant	—	—	—	—	—
Stafford Trust	4,500	—	(4,500)	—	—
Co-op Local Causes Fund	1,550	196	(1,340)	—	406
Cora Foundation	5,954	—	(4,200)	—	1,754
Ageing Well	47	—	—	—	47
The Edward Gosling Foundation	—	4,000	—	—	4,000
	<u>27,051</u>	<u>104,498</u>	<u>(112,456)</u>	<u>2,236</u>	<u>21,329</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Analysis of charitable funds *(continued)*

Robert McAlpine Fund

A grant received for running costs of the Volunteer Project.

GCC Integration 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.

Stafford Trust

A grant received for running costs of the Centre.

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/

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of net assets between funds

	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	<u>109,572</u>	<u>21,220</u>	<u>130,792</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,805	–	1,805
Current assets	87,043	23,199	110,242
Creditors less than 1 year	(2,330)	(1,870)	(4,200)
Net assets	<u>86,518</u>	<u>21,329</u>	<u>107,847</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

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 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Membership Fees	160	43,549
Lottery Bus and Bingo	—	4,000
Groundworks	—	851
Donations/Sundry income	3,837	1,150
Robertson Trust	15,000	15,000
JRS Grant	17,688	—
GCC Integration Grant Fund	47,312	49,202
Glasgow Food and Personalisation Grant	348	4,585
Government Fuel Subsidy Grant	394	1,515
The Henry Smith Charity	—	15,000
Robert McAlpine Foundation	15,000	15,000
Co-op Local Causes Fund	—	196
The Edward Gosling Foundation	—	4,000
	<u>99,739</u>	<u>154,048</u>
Investment income		
Bank interest	—	530
	<u>—</u>	<u>530</u>
Total income	<u>99,739</u>	<u>154,578</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	68,631	66,004
Employer's NIC	1,848	1,528
Pension costs	—	47
Other post-retirement benefits	—	24,052
Legal and professional fees	1,392	1,392
Sessional costs	—	8,377
Volunteer expenses and events	—	1,087
Motor and travel	682	3,414
Groceries	389	5,011
Insurance	1,214	1,189
Rent and heating	—	5,500
Telephone	463	1,423
Postage, stationery and adverts.	66	708
Equipment purchase	—	5,147
Cleaning and hospitality	—	1,204
Depreciation of fixtures and fittings	271	319
Payroll costs	986	774
Legal and professional Fees	853	2,087
Events	—	7,245
	<u>76,795</u>	<u>136,508</u>
 Total expenditure	 <u>76,795</u>	 <u>136,508</u>
 Net income	 <u>22,944</u>	 <u>18,070</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Care Centre		
<i>Activities undertaken directly</i>		
Wages and Salaries	68,631	66,004
Employer's Nic	1,848	1,528
Pension costs	—	47
Redundancy costs	—	24,052
Sessional wages	—	4,408
Motor and travel	682	3,270
Groceries	389	5,011
Insurance	1,214	1,007
Rent and heating	—	2,860
Telephone	463	950
Postage, stationery and adverts	66	570
Equipment purchase	—	2,329
Cleaning and hospitality	—	913
Depreciation of fixtures and fittings	271	227
Payroll costs	986	774
Legal and professional Fees	853	2,087
Events	—	2,539
	<u>75,403</u>	<u>118,576</u>
Volunteer Project		
<i>Activities undertaken directly</i>		
Sessional wages	—	3,969
Volunteers expenses and events	—	1,087
Motor and Travel	—	144
Insurance	—	182
Rent and heating	—	2,640
Telephone	—	473
Postage, stationery and advertising	—	138
Equipment	—	2,818
Cleaning and hospitality	—	291
Depreciation of fixtures and fittings	—	92
Events	—	4,706
	<u>—</u>	<u>16,540</u>
Governance costs		
Governance costs - Independent examiner	1,392	1,392
	<u>—</u>	<u>—</u>
Expenditure on charitable activities	<u>76,795</u>	<u>136,508</u>