

COMPANY REGISTRATION NUMBER: SC261893
CHARITY REGISTRATION NUMBER: SCO27182

Rainbow Friendship Centre Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023



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15/12/2023

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COMPANIES HOUSE

CLARK ANDREWS
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Rainbow Friendship Centre Limited

Company Limited by Guarantee

Trustees' Annual Report

Year ended 31 March 2023

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 2023.

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	(Resigned 31 July 2022)
G Bainbridge	(Appointed 1 May 2022)
J Gemmell	(Appointed 1 August 2023)
GE MacKenzie	(Appointed 1 August 2022)

Independent examiner	Robert G Andrews F.C.I.E. Caledonia House 89 Seaward Street Glasgow G41 1HJ
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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 2023

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 year. 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

We had a very good year in terms of providing a service to our members. Being able to open throughout the year ensured that elderly people in the community had a place to go that was warm and provided a hot lunch. This was invaluable to our members especially as everyone was feeling the effects of the cost-of-living crisis.

Thanks to our generous funders we were able to fully resume our outings and activities programme. Members enjoyed days out to local restaurants and places of interest as well as the various activities to mark special occasions.

The Centre have a small team of dedicated staff who do everything they can to relieve the loneliness and isolation of our community.

This year was very worrying financially as our main funding source was ending in March 2023. Unfortunately due to changing criteria we were unable to apply to our regular benefactors. We therefore had to source other funders and many applications were submitted. In the latter months of the funding year we were relieved to be granted enough funds to continue operating for the next year.

Priorities

Our priorities for the next year are to continue to build the membership back to pre-Covid-19 levels. We will also aim to re-establish our connections to the local nurseries and schools.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Financial review

The Statement of Financial Activities show a net deficit for the year of £13,525 (2022 - £11,134).

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 2023 amounted to £106,133 (2022- £119,658); 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

Over the next 3 years Rainbow Friendship Centre plan to ensure that the service provided continues to meet the needs of its clients. We aim to build on our current service and to increase both our membership and finances back to pre-pandemic levels. We will continue to provide healthy activities and promote healthy eating within the Centre. The organisation must ensure its survivability by generating income from additional sources and not become reliant on any individual funder.

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 28.9.23 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 2023

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 2023.

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 2023

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

Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

28/9/23

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	29,551	62,579	92,130	96,301
Investment income	6	1,354	—	1,354	47
Total income		<u>30,905</u>	<u>62,579</u>	<u>93,484</u>	<u>96,348</u>
Expenditure					
Expenditure on charitable activities	7,8	29,309	77,700	107,009	107,482
Total expenditure		<u>29,309</u>	<u>77,700</u>	<u>107,009</u>	<u>107,482</u>
Net expenditure and net movement in funds		<u>1,596</u>	<u>(15,121)</u>	<u>(13,525)</u>	<u>(11,134)</u>
Reconciliation of funds					
Total funds brought forward		84,685	34,973	119,658	130,792
Total funds carried forward		<u>86,281</u>	<u>19,852</u>	<u>106,133</u>	<u>119,658</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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	2,782	3,273
Current assets			
Debtors	14	719	1,036
Cash at bank and in hand		103,732	116,449
		<u>104,451</u>	<u>117,485</u>
Creditors: amounts falling due within one year	15	<u>1,100</u>	<u>1,100</u>
Net current assets		<u>103,351</u>	<u>116,385</u>
Total assets less current liabilities		<u>106,133</u>	<u>119,658</u>
Net assets		<u>106,133</u>	<u>119,658</u>
Funds of the charity			
Restricted funds		19,852	34,973
Unrestricted funds		<u>86,281</u>	<u>84,685</u>
Total charity funds	16	<u>106,133</u>	<u>119,658</u>

For the year ending 31 March 2023 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 28/9/23, and are signed on behalf of the board by:



E Prendergast - Chairperson
Trustee



V Clayton
Trustee

- Treasurer

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 2023

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

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

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.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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.

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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 2023 £
Donations			
Membership Fees	26,508	—	26,508
Lottery Bus and Bingo	782	—	782
Donations/Sundry income	2,261	438	2,699
Grants			
Robertson Trust	—	—	—
JRS Grant	—	—	—
GCVS Mental Health and Community Fund	—	9,852	9,852
GCC Grant Fund	—	42,289	42,289
Age Scotland	—	1,000	1,000
Charles Hayward Foundation	—	4,000	4,000
Robert McAlpine Foundation	—	—	—
Stafford Trust	—	5,000	5,000
	<u>29,551</u>	<u>62,579</u>	<u>92,130</u>
	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

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
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
Age Scotland	—	—	—
Charles Hayward Foundation	—	—	—
Robert McAlpine Foundation	—	10,000	10,000
Stafford Trust	—	—	—
	<u>13,282</u>	<u>83,019</u>	<u>96,301</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	<u>1,354</u>	<u>1,354</u>	<u>47</u>	<u>47</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Care Centre	27,845	77,700	105,545
Support costs	<u>1,464</u>	<u>—</u>	<u>1,464</u>
	<u>29,309</u>	<u>77,700</u>	<u>107,009</u>

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

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Care Centre	105,545	—	105,545	106,060
Governance costs	<u>—</u>	<u>1,464</u>	<u>1,464</u>	<u>1,422</u>
	<u>105,545</u>	<u>1,464</u>	<u>107,009</u>	<u>107,482</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	491	578

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	1,464	1,422

11. Staff costs

The average head count of employees during the year was 7 (2022: 10).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

Elaine Prendergast, a trustee of the charity, received remuneration amounting to £19,724 (2022 - £16,076) during the year.

13. Tangible fixed assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022 and 31 March 2023	14,325	16,320	30,645
Depreciation			
At 1 April 2022	11,052	16,320	27,372
Charge for the year	491	—	491
At 31 March 2023	11,543	16,320	27,863
Carrying amount			
At 31 March 2023	2,782	—	2,782
At 31 March 2022	3,273	—	3,273

14. Debtors

	2023	2022
	£	£
Other debtors	719	1,036

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,100</u>	<u>1,100</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General Fund - Centre	<u>84,685</u>	<u>30,905</u>	<u>(29,309)</u>	<u>86,281</u>

	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>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Robert McAlpine Fund	10,000	–	(10,000)	–
GCC Grant Fund	–	42,289	(42,289)	–
Robertson Trust	15,000	–	(15,000)	–
Glasgow Food Grant	–	164	(164)	–
Government Fuel Subsidy	–	274	(274)	–
JRS Grant	–	–	–	–
Co-op Local Causes Fund	–	–	–	–
Cora Foundation	–	–	–	–
The Edward Gosling Foundation	–	–	–	–
GCVS Mental Health and Community Fund	9,973	9,852	(9,973)	9,852
Age Scotland	–	1,000	–	1,000
Charles Hayward Foundation	–	4,000	–	4,000
Stafford Trust	–	5,000	–	5,000
	<u>34,973</u>	<u>62,579</u>	<u>(77,700)</u>	<u>19,852</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
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)	–
JRS Grant	–	4,770	(4,770)	–
Co-op Local Causes Fund	406	–	(406)	–
Cora Foundation	1,754	–	(1,754)	–
The Edward Gosling Foundation	4,000	–	(4,000)	–
GCVS Mental Health and Community Fund	–	9,973	–	9,973
Age Scotland	–	–	–	–
Charles Hayward Foundation	–	–	–	–
Stafford Trust	–	–	–	–
	<u>21,220</u>	<u>83,019</u>	<u>(69,266)</u>	<u>34,973</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

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.

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.

Age Scotland

A grant received for food and entertainment.

Charles Hayward 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 2023

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	2,782	–	2,782
Current assets	84,599	19,852	104,451
Creditors less than 1 year	(1,100)	–	(1,100)
Net assets	<u>86,281</u>	<u>19,852</u>	<u>106,133</u>

	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	<u>84,685</u>	<u>34,973</u>	<u>119,658</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

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 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Membership Fees	26,508	11,280
Lottery Bus and Bingo	782	421
Donations/Sundry income	2,699	1,581
Robertson Trust	—	15,000
JRS Grant	—	4,770
GCVS Mental Health and Community Fund	9,852	9,973
GCC Grant Fund	42,289	43,276
Age Scotland	1,000	—
Charles Hayward Foundation	4,000	—
Robert McAlpine Foundation	—	10,000
Stafford Trust	5,000	—
	<u>92,130</u>	<u>96,301</u>
Investment income		
Bank interest	<u>1,354</u>	<u>47</u>
Total income	<u>93,484</u>	<u>96,348</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	79,584	85,317
Employer's NIC	4,169	3,577
Legal and professional fees	1,464	1,422
Depreciation	491	578
Sessional costs	1,427	330
Training and recruitment	800	875
Motor and travel	5,479	1,639
Groceries	1,970	1,088
Insurance	1,180	1,190
Rent and heating	2,772	1,924
Telephone	792	805
Postage, stationery and adverts	67	239
Repairs and renewals	406	864
Cleaning and hospitality	560	315
Payroll costs	862	1,030
Legal and professional Fees	2,277	2,614
Centre activities	666	248
Events	2,043	3,208
Workwear	—	219
	<u>107,009</u>	<u>107,482</u>
Total expenditure	<u>107,009</u>	<u>107,482</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Net expenditure	<u>(13,525)</u>	<u>(11,134)</u>

Rainbow Friendship Centre Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Care Centre		
<i>Activities undertaken directly</i>		
Wages and Salaries	79,584	85,317
Employer's Nic	4,169	3,577
Depreciation	491	578
Sessional wages	1,427	330
Training and recruitment	800	875
Motor and travel	5,479	1,639
Groceries	1,970	1,088
Insurance	1,180	1,190
Rent and heating	2,772	1,924
Telephone	792	805
Postage, stationery and adverts	67	239
Repairs and renewals	406	864
Cleaning and hospitality	560	315
Payroll costs	862	1,030
Legal and professional Fees	2,277	2,614
Centre activities	666	248
Events	2,043	3,208
Workwear	—	219
	<u>105,545</u>	<u>106,060</u>
Governance costs		
Governance costs - Independent examiner	<u>1,464</u>	<u>1,422</u>
	<u>107,009</u>	<u>107,482</u>