RAINBOWS BEREAVEMENT SUPPORT GB

England & Wales · Charity number 1058476

Details

Other names	RAINBOWS FOR ALL GOD'S CHILDREN OF GREAT BRITAIN INC, RAINBOWS GB
Status	Registered
Legal form	Charitable company
Company number	03231375
Registered	1996-10-04
Register	View on the Charity Commission register

Contact

Address	Rainbows Resource Centre Hall Lane Maghull Liverpool L31 3DZ
Phone	01616242269
Email	rainbowsgb.dc@btconnect.com
Website	www.rainbowsgb.org

Activities

Objects: TO PROMOTE EDUCATION AND PRESERVE AND PROTECT THE HEALTH OF CHILDREN YOUNG PEOPLE AND ADULTS WHO HAVE LOST A CLOSE RELATIVE OR LOVED ONE THROUGH DEATH DIVORCE OR OTHER ADVERSE CIRCUMSTANCES

Activities: To promote education and to preserve and protect the good health of children and young people who have lost a close relative or loved one through death or relationship breakdown or who have suffered a significant loss through other adverse circumstances.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** IN PRACTICE GREAT BRITAIN
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£92,543	£92,283	-	-
2024-08-31	£82,812	£86,620	-	-
2023-08-31	£60,910	£89,183	-	-
2022-08-31	£73,666	£80,380	-	-
2021-08-31	£135,340	£91,107	-	-
2020-08-31	£82,288	£75,837	-	-

Trustees

Name	Role	Appointed
Janet O'Neill	Chair	2016-11-01
Christopher John Lomas Hall		2019-04-29
Mark Edward Taylor		2022-11-22
SUSAN KAY-FLOWERS		2011-05-25
Thomas Anthony Leonard		2021-03-23

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RAINBOWS BEREAVEMENT SUPPORT GB

England & Wales - Charity number 1058476

Accounts

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2025

Company Registration Number 03231375

Charity Number 1058476

The principal objectives and activities of Rainbows Bereavement Support Great Britain:

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

RAINBOWS BEREAVEMENT SUPPORT GB

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FOR THE YEAR ENDED 31ST AUGUST 2025

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RAINBOWS BEREAVEMENT SUPPORT GB

REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2025

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) Chris Hall (Vice Chair) Tony Leonard (Hon. Treasurer) Dr Sue Kay-Flowers Stephen Philip Harrison Rachel Molyneux Mark Taylor
Company Secretary	Sue Wass
National Director	Sharon Melia-Craven
National Management Committee	Sharon Melia Craven Sue Wass Denise Hegarty Theresa March Derek Kelly Sheila Kelly Brigida Martino Emily Stather Marie Seenan
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 Horton House Exchange Flags Liverpool L2 3YL

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 2025. 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)
Chris Hall (Vice Chair)
Tony Leonard (Hon. Treasurer)
Stephen Philip Harrison
Dr Sue Kay-Flowers
Rachel Molyneux
Mark Taylor

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 Director.

Connected Parties

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

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

Objectives and Activities

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

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

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

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

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

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

We carry out our aims by providing materials and training to schools and other institutions who seek to work explicitly and in a structured way with children and young people who are experiencing bereavement and loss.

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

Founded in 1992, Rainbows Bereavement Support GB has provided training to over1,500 schools in England, Scotland, and Wales. We have worked in partnership with officers from a local authority in a specific project to establish Rainbows training in their schools.

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

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

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

On-going contact and support for all registered schools

Annual CPD for all Registered Directors (RDs)

Rainbows programmes provide an emotionally safe space for children, young people and adults to guide them through a significant loss in their lives by implementing a structured, developmentally appropriate peer support programme facilitated by trained staff. The participants meet in small groups for twelve to fourteen weekly sessions where they are supported to express and share their feelings.

Research and Evaluation about the positive impact of Rainbows

A professional and independent study across 93 schools in 2011, found strong evidence that Rainbows makes a tremendous difference to children and young people who are grieving a significant loss. Participants were found to benefit by having a trained, trusted adult who facilitates peer group work in a safe, community setting.

A unique feature of the Rainbows programme is that the participants are supported by specifically trained members of their own community / school. This offers the possibility of on-going support after the programme has finished and demonstrates the school's continued support and commitment to those who have experienced a significant loss in their lives.

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

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

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

ACHIEVEMENTS AND PERFORMANCE
The work of Rainbows Bereavement Support GB continues to be consolidated in schools that have facilitated the programmes for many years; feedback from children, young people, their parents and carers, and staff in schools is always extremely positive.

Many schools have reported very significant negative impacts relating to funding issues, with the need in some cases for staff redundancies. The financial costs of delivering our programme in terms of staffing costs have meant that several schools have reported difficulties in covering the costs for two members of their staff to deliver the programme. Schools have continued to state that they see clear benefits in running the Rainbows programmes but sometimes struggle to cover the delivery costs in terms of staffing.

In response to this we have reviewed our advice to schools given during initial training. We still recommend that two members of staff deliver the programmes where possible and would continue to see this as best practice. However, we also recognise the increased levels of professional expertise in schools and now support schools who are able to provide a single member of staff to deliver the programmes. Some additional training and emphasis is given regarding the support which may be required for these staff

Despite these difficulties we have trained 38 new schools and have had a focus on reaching out to existing schools to offer retraining. This is especially relevant in schools where there has been staff movement and new appointments. We have retrained 37 schools this year and view this as a positive development in the sustaining of the Rainbows programmes in schools across Great Britain. We have increased our retraining uptake by 100%, from 19 to 37 schools retrained.

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.

Opportunities

Despite the significant challenges we face we are confident we can continue to provide schools with high quality training and resources at the lowest possible cost.

We will continue the peer support programmes we have provided for over thirty years.

We will also offer a New Wellbeing Programme which has been trialled extensively and has been extremely well received.

Trustees are also committed to identifying further opportunities to maximise the Charity's income through regular donations, sponsored activities, successful grant applications and broadening the roll out of the Rainbows Programmes beyond the normal school day.

Achievements

The trustees approved a Three-Year Strategic Development Plan (2024-2027) 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 2024 - 2027 may be obtained from our National Director ,Sharon Melia Craven at sharon.rainbowsgb@btconnect.com

We have launched our new Logo. This has been achieved through a process of consultation with young people and the involvement of a professional development team.

We have appointed a new Regional Development worker for the North West.

We have updated our training materials.

For many years we have been supported in the delivery of our training into schools by a partnership with The Catholic Children's Society, Westminster. Sadly this has now ceased. We are extremely grateful to the Catholic Children's Society for their support in promoting our work over many years. We are now providing support into this region through our National Director and members of the management committee.

FINANCIAL REVIEW

Transactions and Financial Position
The surplus for the year was £260 (2024 – deficit £3,808). The charity benefited significantly from a "one-off" donation from the Diocese of Middlesbrough of £21,304.

All regional bank accounts have closed, leading to a saving in bank charges, and a more efficient management of the charity's funds.

The trustees continue to review the current financial situation of the charity.

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 9 months' unrestricted expenditure in order to provide sufficient cashflow for the charity's operations, and its contractual obligations to employees, etc.

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.

PLANS FOR FUTURE PERIODS

Trustees continue to rigorously evaluate and monitor all operational activities within the charity to ensure the most effective and efficient organisational practice, thereby ensuring the most positive outcomes.

Supporting the work of the charity in the regions and thereby in the 1,500+ schools trained and registered, is always an extremely important dimension of our annual planning, especially in newly developed regions.

Training in bereavement and loss for new members of staff and in particular for those new to leadership roles in registered schools is essential and is offered regularly. On-going effective communication is crucial.

All plans and targets relate directly to the five sections in our new Three-Year Strategic Development Plan. (September 2024 – August 2027)

SPECIFIC PLANS FOR 2025 –2026 (September to August) Current

GOVERNANCE

The Trustees will ensure clear direction and compliance for the organisation in relation to Charity Commission guidance over the next three years

Key Objectives: Ensure the Charty is 'fit for purpose' and develop a roadmap for succession planning

- Attract new Trustees, review skills and develop the induction process
- Review the role of patrons and increase their number
- To review and update all employment policies, procedures and risk assessments to ensure the charity continues to meet all statutory requirements
- Ongoing review of carbon footprint

MANAGEMENT

The National Director, with the support of the Trustees, will oversee the effective management of the Charity through the implementation of the current Strategic Development Plan.

Key Objectives : Ensure the organisation is "fit for purpose" and able to grow sustainably via the following key areas:

- Using the role of the National Director, with trustee support to oversee the effective management of the Charity through the implementation of the current Strategic Development Plan.
- Continue to develop the role of the Management Committee.
- Sales and Marketing
- Introduce and use effectively Microsoft 365
- Review and update resources including training resources
- Ensure the Resource Centre is operational
- Support the work of Regional areas
- Ensure effective training of RDs

FINANCE AND FUNDRAISING

The Trustees will encourage and support members of the Finance Committee to take all necessary steps to further financially secure the charity.

Key Objectives: Ensure the Charity is complaint in all areas of the organisation and help it to grow.

- Compliance across all regions.
- Manage stock at the Resource Centre responsibility
- Support the Bids, Grants and Fundraising working group
- Centralise Regional accounts

OPERATING MODEL

The Trustees will work closely with the National Director and the National management Committee to develop an equitable, transparent, coherent and ethical operating model of the Charity across all regions.

Key Objectives: Develop the reach of Rainbows, increasing its accessibility to schools and children

- Terms of Reference
- Working with partners
- Regional Structures Contracts
- Website

EVALUATION, RESEARCH AND DEVELOPMENT

The Trustees will support the findings of the ERD group

Key Objectives: Develop the reach of Rainbows, highlighting its value and relevance to schools and pupils via 3 key areas:

- Develop academic links
- Evaluate new Well Being programmes
- Develop Research into the value and impact Rainbows

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Rainbows Bereavement Support Great Britain for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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
20th March 2026

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 2025.

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: 20th March 2026

RAINBOWS BEREAVEMENT SUPPORT GB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025

	Notes	**2025 Unrestricted funds £**	2024 Total funds £
Income			
Donations			
Voluntary income	2	**45,825**	31,822
Charitable Activities: Publications and training		**46,718**	50,990
Total Income		**92,543**	82,812
Expenditure			
Charitable activities			
Publications and training		**92,283**	86,620
Total Expenditure		**92,283**	86,620
NET INCOME/(EXPENDITURE)		**260**	(3,808)
RECONCILIATION OF FUNDS			
Total funds brought forward		**87,426**	91,234
TOTAL FUNDS CARRIED FORWARD		**87,686**	87,426

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 2025

	Notes	**2025 Unrestricted funds £**	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	**-**	-
CURRENT ASSETS			
Stocks		**33,471**	34,493
Debtors	7	**2,407**	3,808
Cash at bank and in hand		**56,129**	53,637
		92,007	91,938
CREDITORS			
Amounts falling due within one year	8	**(4,321)**	(4,512)
NET CURRENT ASSETS		**87,686**	87,426
TOTAL ASSETS LESS CURRENT LIABILITIES		**87,686**	87,426
NET ASSETS		**87,686**	87,426
FUNDS	10		
Unrestricted funds		**87,686**	87,426
TOTAL FUNDS		**87,686**	87,426

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2025.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:-

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 20th March 2026 and were signed on its behalf by:

J. O'Neill **T.A. Leonard**

These notes form part of these financial statements

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)(effective January 2019)", 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

	2025	2024
	£	£
Donations (including Gift Aid Tax recoverable)	**21,521**	13,822
Donation from Institute of Mercy	**3,000**	3,000
Donation from Sisters of Mercy Sunderland	**-**	5,000
Donation from Diocese of Middlesbrough	**21,304**	-
Grant received- Normanby Charitable Trust	**-**	10,000
	45,825	31,822

3. NET INCOMING RESOURCES

Net resources are stated after charging:

	2025	2024
	£	£
Other operating leases	**6,000**	6,000

4. TRUSTEES' REMUNERATION AND BENEFITS

Travel expenses of £226 were reimbursed to one trustee during the year ended 31st August 2025 (2024 - £116). No remuneration or other expenses has been paid to trustees.

5. STAFF COSTS

	2025	2024
	£	£
Salaries	**42,651**	44,022
Number of staff	**7**	7

No employee received remuneration of more than £60,000 during the year (2024 – None)

6. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2024 and 31st August 2025	**17,996**
DEPRECIATION	
At 1st September 2024	**17,996**
Charge for year	**-**
At 31st August 2025	**17,996**
NET BOOK VALUE	
At 31st August 2025	**-**
At 31st August 2024	-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	**690**	1,823
Gift Aid Tax debtor	**696**	697
VAT Debtor	**732**	735
Prepayments	**289**	553
	2,407	3,808

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade Creditors	**336**	260
PAYE Creditor	**-**	382
Accruals	**3,985**	3,870
	4,321	4,512

9. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

10. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	**23,519**	**8,102**	**31,621**
Resource Development Fund	**47,800**	**-**	**47,800**
Designated Funds:-			
Rainbows Liverpool	**3,555**	**(1,708)**	**1,847**
Rainbows North West	**4,081**	**(1,581)**	**2,500**
Rainbows Scotland	**(123)**	**(2,092)**	**(2,215)**
Rainbows South Yorkshire	**2,404**	**759**	**3,163**
Rainbows West Yorkshire	**3,208**	**475**	**3,683**
Rainbows Humber/Tees	**(166)**	**(1,195)**	**(1,361)**
Rainbows North East	**2,983**	**(1,843)**	**1,140**
Rainbows South West	**505**	**-**	**505**
Rainbows East Midlands	**(340)**	**(657)**	**(997)**
TOTAL FUNDS	**87,426**	**260**	**87,686**

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

	Income £	Expenditure £	Transfer £
Unrestricted funds			
General fund	**92,246**	**(78,665)**	**(5,49)**
Resource Development Fund	**-**	**-**	**-**
Designated funds:-			
Rainbows Liverpool	**-**	**(175)**	**(1,533)**
Rainbows North West	**-**	**(2,328)**	**747**
Rainbows Scotland	**-**	**(2,842)**	**750**
Rainbows South Yorkshire	**297**	**(143)**	**605**
Rainbows West Yorkshire	**-**	**(25)**	**500**
Rainbows Humber/Tees	**-**	**(2,811)**	**1,616**
Rainbows North East	**-**	**(2,198)**	**355**
Rainbows South West	**-**	**-**	**-**
Rainbows East Midlands	**-**	**(3,096)**	**2,439**
TOTAL FUNDS	**92,543**	**(92,283)**	**-**

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.

RAINBOWS BEREAVEMENT SUPPORT GB

England & Wales - Charity number 1058476

Accounts

RAINBOWS
BEREAVEMENT AND LOSS SUPPORT GB

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2024

Company Registration Number 03231375

Charity Number 1058476

The principal objectives and activities of Rainbows Bereavement Support Great Britain:

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

RAINBOWS BEREAVEMENT SUPPORT GB

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FOR THE YEAR ENDED 31ST AUGUST 2024

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RAINBOWS BEREAVEMENT SUPPORT GB

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RAINBOWS BEREAVEMENT SUPPORT GB

REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2024

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) Chris Hall (Vice Chair) Tony Leonard (Hon. Treasurer) Anne Dawes Dr Sue Kay-Flowers Stephen Philip Harrison Rachel Molyneux Mark Taylor
Company Secretary	Sue Wass
National Director	Sharon Melia-Craven
National Management Committee	Sharon Melia Craven Sue Wass Denise Hegarty Theresa March Sheila Kelly Sandra Ferris Derek Kelly Brigida Martino Emily Stather
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 2024

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 2024. 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) (Retired March 2024)
Chris Hall (Vice Chair appointed March 2024)
Tony Leonard (Hon. Treasurer appointed March 2024)
Anne Dawes
Stephen Philip Harrison
Dr Sue Kay-Flowers
Rachel Molyneux
Mark Taylor

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 Director.

Connected Parties

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

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

Objectives and Activities

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

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

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

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

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

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

We carry out our aims by providing materials and training to schools and other institutions who seek to work explicitly and in a structured way with children and young people who are experiencing bereavement and loss.

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

Founded in 1992, Rainbows Bereavement Support GB has provided training to over1,500 schools in England, Scotland, and Wales. We have worked in partnership with officers from a local authority in a specific project to establish Rainbows training in their schools.

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

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

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

On-going contact and support for all registered schools

Annual CPD for all Registered Directors (RDs)

Rainbows programmes provide an emotionally safe space for children, young people and adults to guide them through a significant loss in their lives by implementing a structured, developmentally appropriate peer support programme facilitated by trained staff. The participants meet in small groups for twelve to fourteen weekly sessions where they are supported to express and share their feelings.

Research and Evaluation about the positive impact of Rainbows

A professional and independent study across 93 schools in 2011, found strong evidence that Rainbows makes a tremendous difference to children and young people who are grieving a significant loss. Participants were found to benefit by having a trained, trusted adult who facilitates peer group work in a safe, community setting.

A unique feature of the Rainbows programme is that the participants are supported by specifically trained members of their own community / school. This offers the possibility of on-going support after the programme has finished and demonstrates the school's continued support and commitment to those who have experienced a significant loss in their lives.

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

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

Volunteers

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

ACHIEVEMENTS AND PERFORMANCE

The work of Rainbows Bereavement Support GB continues to be consolidated in schools that have facilitated the programmes for many years; feedback from children, young people, their parents and carers, and staff in schools is always extremely positive.

Many schools have reported very significant negative impacts relating to funding issues, with the need in some cases for staff redundancies. The financial costs of delivering our programme in terms of staffing costs have meant that several schools have reported difficulties in covering the costs for two members of their staff to deliver the programme.

In response to this we have reviewed our advice to schools given during initial training. We still recommend that two members of staff deliver the programmes where possible and would continue to see this as best practice. However, we also recognise the increased levels of professional expertise in schools and now support schools who are able to provide a single member of staff to deliver the programmes. Some additional training and emphasis is given regarding the support which may be required for these staff

Despite these difficulties we have trained a further 40 schools during this period and have provided updated training to a further 19 schools across Great Britain.

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.

Opportunities

Despite the significant challenges we face we are confident we can continue to provide schools with high quality training and resources at the lowest possible cost.

We will continue the peer support programmes we have provided for over thirty years.
We will also offer a New Wellbeing Programme which has been trialled extensively and has been extremely well received.

Trustees are also committed to identifying further opportunities to maximise the Charity's income through regular donations, sponsored activities, successful grant applications and broadening the roll out of the Rainbows Programmes beyond the normal school day.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2024

Achievements

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

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

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

In addition, we have agreed and finalised our next Three Year Strategic Development Plan for the period 2024-2027 with new headings:-

SPECIFIC PLANS FOR 2023 –2024

Like many charities we have felt the ongoing impact of the financial conditions in Great Britain and the "cost of living crisis" This has affected our ability to raise funds through donations. Continuing funding issues in education have also had a negative impact.

We are however, pleased to report that we have been able to achieve many of the specific targets set for the year 2023 –2024, these relate to our three-year strategic development plan:

Governance

- Appoint Vice Chair **Achieved** (Chris Hall appointed March 2024)
- Appoint Treasurer **Achieved** (Tony Leonard appointed March 2024)
- Appoint Administrator for Microsoft 365 **Ongoing**
- Embed Microsoft 365 software for all electronic data **Achieved**
- Appoint new trustee **Ongoing**
- Review Patron role **Achieved**
- Review succession **Ongoing**
- Review carbon footprint **Achieved**

Management

- Appoint Regional Officer for Scotland **Achieved**
- Open bank account for Scotland and Liverpool **Achieved**
- Appoint vice Chair to NMC **Achieved**
- Establish sub committee to develop proposal for logo and strap line **Achieved**
- Sub committee to work with external professional on website development **Achieved**
- Establish Terms of Reference (TOR) with other groups such as CCS **Ongoing**
- Development of TOR in relation to Management Committee **Achieved**
- Develop models for Facilitator and Coordinator support and mentoring (workshops CPD) **Ongoing**

Finance and Fundraising

- Project with MATs in North East, East Midlands and Humber Tees **Ongoing**
- Establish specific project to increase funding via direct debit **Ongoing**
- Establish and evaluate use of Xero **Achieved**

Profile

- Develop reciprocal signposting on website with other charities **Ongoing**
- Develop use of our logo by schools and other communities **Achieved**
- Increase number of RDs **Achieved**
- Increase number of new sites **Achieved**

Evaluation, Research and Development

- Deliver training and CPD for all RDs **Achieved**
- Establish relevant government and research documents on our website and update this annually **Ongoing**
- Complete and evaluate our internal evaluation process for the impact of Rainbows **Ongoing**
- Survey all RDs re their role and skills **Ongoing**

FINANCIAL REVIEW

Transactions and Financial Position
The deficit for the year was £3,808 (2023 – deficit £28,273). The deficit is not unexpected and is approximately lower than the budget deficit forecast. This was due to some generous donations which helped to offset the reduction in our training and sales income with schools.

We have now closed 8 Regional Accounts. This saves approximately £500 per annum and also provides a far more efficient operating model for the future.

The trustees continue to review the current financial situation of the charity. We have developed a new product which will be available from September 2024.

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 9 months' unrestricted expenditure in order to provide sufficient cashflow for the charity's operations, and its contractual obligations to employees, etc.

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.

PLANS FOR FUTURE PERIODS

Trustees continue to rigorously evaluate and monitor all operational activities within the charity to ensure the most effective and efficient organisational practice, thereby ensuring the most positive outcomes.

Supporting the work of the charity in the regions and thereby in the 1,500+ schools trained and registered, is always an extremely important dimension of our annual planning, especially in newly developed regions.

Training in bereavement and loss for new members of staff and in particular for those new to leadership roles in registered schools is essential and is offered regularly. On-going effective communication is crucial.

All plans and targets relate directly to the five sections in our new Three-Year Strategic Development Plan. (September 2024 – August 2027)

GOVERNANCE

The Trustees will ensure clear direction and compliance for the organisation in relation to Charity Commission guidance over the next three years

Key Objectives: Ensure the Charty is 'fit for purpose' and develop a roadmap for succession planning

- Attract new Trustees, review skills and develop the induction process
- Review the role of patrons and increase their number
- To review and update all employment policies, procedures and risk assessments to ensure the charity continues to meet all statutory requirements
- Ongoing review of carbon footprint

MANAGEMENT

The National Director, with the support of the Trustees, will oversee the effective management of the Charity through the implementation of the current Strategic Development Plan.

Key Objectives : Ensure the organisation is "fit for purpose" and able to grow sustainably via the following key areas:

- Using the role of the National Director, with trustee support to oversee the effective management of the Charity through the implementation of the current Strategic Development Plan.
- Continue to develop the role of the Management Committee.
- Sales and Marketing
- Introduce and use effectively Microsoft 365
- Review and update resources including training resources
- Ensure the Resource Centre is operational
- Support the work of Regional areas
- Ensure effective training of RDs

FINANCE AND FUNDRAISING

The Trustees will encourage and support members of the Finance Committee to take all necessary steps to further financially secure the charity.

Key Objectives: Ensure the Charity is complaint in all areas of the organisation and help it to grow.

- Compliance across all regions.
- Manage stock at the Resource Centre responsibility
- Support the Bids, Grants and Fundraising working group
- Centralise Regional accounts

OPERATING MODEL

The Trustees will work closely with the National Director and the National management Committee to develop an equitable, transparent, coherent and ethical operating model of the Charity across all regions.

Key Objectives: Develop the reach of Rainbows, increasing its accessibility to schools and children

- Terms of Reference
- Working with partners
- Regional Structures Contracts
- Website

EVALUATION, RESEARCH AND DEVELOPMENT

The Trustees will support the findings of the ERD group

Key Objectives: Develop the reach of Rainbows, highlighting its value and relevance to schools and pupils via 3 key areas:

- Develop academic links
- Pilot and develop new Rainbow programmes
- Develop Research into the value and impact Rainbows

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Rainbows Bereavement Support Great Britain for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

21st March 2025

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 2024.

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: 21st March 2025

RAINBOWS BEREAVEMENT SUPPORT GB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
Income			
Donations			
Voluntary income	2	**31,822**	14,737
Charitable Activities: Publications and training		**50,990**	46,173
Total Income		**82,812**	60,910
Expenditure			
Charitable activities			
Publications and training		**86,620**	89,183
Total Expenditure		**86,620**	89,183
NET (EXPENDITURE)		**(3,808)**	(28,273)
RECONCILIATION OF FUNDS			
Total funds brought forward		**91,234**	119,507
TOTAL FUNDS CARRIED FORWARD		**87,426**	91,234

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 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	-	-
CURRENT ASSETS			
Stocks		**34,493**	33,533
Debtors	7	**3,808**	1,921
Cash at bank and in hand		**53,637**	66,855
		91,938	102,309
CREDITORS			
Amounts falling due within one year	8	**(4,512)**	(11,075)
NET CURRENT ASSETS		**87,426**	91,234
TOTAL ASSETS LESS CURRENT LIABILITIES		**87,426**	91,234
NET ASSETS		**87,426**	91,234
FUNDS	10		
Unrestricted funds		**87,426**	91,234
TOTAL FUNDS		**87,426**	91,234

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:-

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 21st March 2025 and were signed on its behalf by:

J. O'Neill

T. A. Leonard

J. O'Neill **T.A. Leonard**

These notes form part of these financial statements

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)(effective January 2019)", 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

	2024	2023
	£	£
Donations (including Gift Aid Tax recoverable)	**13,822**	11,737
Donation from Institute of Mercy	**3,000**	3,000
Donation from Sisters of Mercy Sunderland	**5,000**	-
Grant received- Normanby Charitable Trust	**10,000**	-
	31,822	14,737

3. NET INCOMING RESOURCES

Net resources are stated after charging:

	2024 £	2023 £
Other operating leases	**6,000**	6,000

4. TRUSTEES' REMUNERATION AND BENEFITS

Travel expenses of £116 were reimbursed to one trustee during the year ended 31st August 2024 (2023 - £121).
No remuneration or other expenses has been paid to trustees.

5. STAFF COSTS

	2024 £	2023 £
Salaries	**44,022**	39,371
Number of staff	**7**	7

No employee received remuneration of more than £60,000 during the year (2023 – None)

6. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2023 and 31st August 2024	**17,996**
DEPRECIATION	
At 1st September 2023	**17,996**
Charge for year	**-**
At 31st August 2024	**17,996**
NET BOOK VALUE	
At 31st August 2024	**-**
At 31st August 2023	**-**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	**1,823**	908
Gift Aid Tax debtor	**697**	742
VAT Debtor	**735**	-
Prepayments	**553**	271
	3,808	1,921

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade Creditors	**260**	7,967
VAT Creditor	**-**	98
PAYE Creditor	**382**	-
Accruals	**3,870**	3,010
	4,512	11,075

9. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

10. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	18,414	5,105	23,519
Resource Development Fund	47,800	-	47,800
Designated Funds:-			
Rainbows Liverpool	-	3,555	3,555
Rainbows North West	6,517	(2,436)	4,081
Rainbows Scotland	2,787	(2,910)	(123)
Rainbows South Yorkshire	5,434	(3,030)	2,404
Rainbows West Yorkshire	4,433	(1,225)	3,208
Rainbows Humber/Tees	1,046	(1,212)	(166)
Rainbows North East	4,557	(1,574)	2,983
Rainbows South West	176	329	505
Rainbows East Midlands	70	(410)	(340)
TOTAL FUNDS	91,234	(3,808)	87,426

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

	Income £	Expenditure £	Transfer £
Unrestricted funds			
General fund	73,107	(73.480)	5.478
Resource Development Fund	-	-	-
Designated funds:-			
Rainbows Liverpool	3,555	-	-
Rainbows North West	1,240	(2,733)	(943)
Rainbows Scotland	125	(2,316)	(719)
Rainbows South Yorkshire	547	(1,065)	(2,512)
Rainbows West Yorkshire	315	(40)	(1,500)
Rainbows Humber/Tees	1,187	(4,866)	2,467
Rainbows North East	1,286	(1,667)	(1,193)
Rainbows South West	384	(55)	-
Rainbows East Midlands	1,066	(398)	(1,078)
TOTAL FUNDS	82,812	(86,620)	-

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.

RAINBOWS BEREAVEMENT SUPPORT GB

England & Wales - Charity number 1058476

Accounts

Rainbows
GUIDING CHILDREN & YOUNG PEOPLE THROUGH LIFE'S STORMS ®

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2023

Company Registration Number 03231375

Charity Number 1058476

The principal objectives and activities of Rainbows Bereavement Support Great Britain:

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

RAINBOWS BEREAVEMENT SUPPORT GB

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023

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RAINBOWS BEREAVEMENT SUPPORT GB

REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2023

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) Sue Wass (Company Secretary) Anne Dawes Dr Sue Kay-Flowers Stephen Philip Harrison Chris Hall Rachel Molyneux Tony Leonard Mark Taylor
Company Secretary	Sue Wass
National Director	Sharon Melia-Craven
National Management Committee	Sharon Melia Craven Sue Wass Denise Hegarty Theresa March Sheila Kelly Sandra Ferris Derek Kelly Brigida Martino Emily Stather
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

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 2023. 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)
Sue Wass (Company Secretary)
Anne Dawes
Stephen Philip Harrison
Chris Hall
Dr Sue Kay-Flowers
Rachel Molyneux
Tony Leaonard
Mark Taylor

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 Director.

Connected Parties

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

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

Objectives and Activities

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

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

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

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

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

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

We carry out our aims by providing materials and training to schools and other institutions who seek to work explicitly and in a structured way with children and young people who are experiencing bereavement and loss.

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

Founded in 1992, Rainbows Bereavement Support GB has provided training to over1,500 schools in England, Scotland, and Wales. We have worked in partnership with officers from a local authority in a specific project to establish Rainbows training in their schools.

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

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

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

On-going contact and support for all registered schools

Annual CPD for all Registered Directors (RDs)

Rainbows programmes provide an emotionally safe space for children, young people and adults to guide them through a significant loss in their lives by implementing a structured, developmentally appropriate peer support programme facilitated by trained staff. The participants meet in small groups for twelve to fourteen weekly sessions where they are supported to express and share their feelings.

Research and Evaluation about the positive impact of Rainbows

A professional and independent study across 93 schools in 2011, found strong evidence that Rainbows makes a tremendous difference to children and young people who are grieving a significant loss. Participants were found to benefit by having a trained, trusted adult who facilitates peer group work in a safe, community setting.

A unique feature of the Rainbows programme is that the participants are supported by specifically trained members of their own community / school. This offers the possibility of on-going support after the programme has finished and demonstrates the school's continued support and commitment to those who have experienced a significant loss in their lives.

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

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

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

ACHIEVEMENTS AND PERFORMANCE
The work of Rainbows Bereavement Support GB continues to be consolidated in schools that have facilitated the programmes for many years; feedback from children, young people, their parents and carers, and staff in schools is always extremely positive.

However, many schools report very significant negative impacts relating to funding issues, with the need in some cases for staff redundancies.

Despite these difficulties we are pleased to report an increase in the number of new schools registered and trained during the period covered in this report. Training took place in 63 new schools which indicates a 23% increase.

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.

Achievements

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

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

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

SPECIFIC PLANS FOR 2022 –2023

Like many charities we have felt the ongoing impact of the financial conditions in Great Britain and the "cost of living crisis" This has affected our ability to raise funds through donations. Continuing funding issues in education have also had a negative impact.

RAINBOWS BEREAVEMENT SUPPORT GB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST AUGUST 2023

Governance

- Agree process for archiving of all electronic data – Achieved, Microsoft 365 now used for storage of all electronic data
- Appoint new trustee – Achieved, Mark Taylor appointed
- Agree new process for employee annual review – Achieved, process agreed and undertaken for all employees
- Skills audit of trustees – Achieved, Letter of Invitation submitted to number of different organisations.
- Review carbon footprint – Ongoing, initial report completed, to go on our website
- Review Succession planning - Ongoing

Management

- Review logo and strap line – Ongoing, work in place with website designer
- Project to promote sales of journals - Ongoing
- Development of Management Committee and its Roles – Achieved, new chair and vice chair agreed

Finance and Fundraising

- Project with Multi Academy Trusts (MATs) regarding funding for schools – Ongoing with specific project work in the North East Region
- Project to increase funding achieved via direct debit - Ongoing
- Submit bid for funding for development roles in Southern region – Bid submitted but unsuccessful
- Review our financial/operating model – Ongoing, meetings held with stakeholders and partners

Profile

- Develop Southern region – RD meetings - Achieved
- Develop reciprocal sign posting on website with other charities - Ongoing
- Exploration of part time post re marketing and media role – Achieved – not seen as priority after discussion
- Set "Targets" for new sites and Retraining
- Develop plans to re-introduce Rainbows to Scotland – Achieved, Rainbows now active in Scotland

Evaluation, Research and Development

- Develop and deliver training on for RDs – Achieved, training delivered at annual CPD event
- Develop ongoing data and synopsis of relevant research, govt documents etc which support RainbowsGB – Achieved, now on our website
- Review and develop our internal evaluation process for the impact of Rainbows – Achieved, new process agreed with plans for pilot study

FINANCIAL REVIEW

Transactions and Financial Position

The operating deficit for the year was £28,273 (2022 – deficit £7,014). The deficit is not unexpected and is very close to the budget deficit forecast. The trustees continue to review the current financial situation of the charity.

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 9 months' unrestricted expenditure in order to provide sufficient cashflow for the charity's operations, and its contractual obligations to employees, etc.

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.

PLANS FOR FUTURE PERIODS

Trustees continue to rigorously evaluate and monitor all operational activities within the charity to ensure the most effective and efficient organisational practice, thereby ensuring the most positive outcomes.

Supporting the work of the charity in the regions and thereby in the 1,500+ schools trained and registered, is always an extremely important dimension of our annual planning, especially in newly developed regions.

Training in bereavement and loss for new members of staff and in particular for those new to leadership roles in registered schools is essential and is offered regularly. On-going effective communication is crucial.

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

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

Governance

- Appoint Vice Chair
- Appoint Treasurer
- Appoint Administrator for Microsoft 365
- Embed Microsoft 365 software for all electronic data
- Appoint new trustee
- Review Patron role
- Review succession
- Review carbon footprint

Management

- Appoint Regional Officer for Scotland
- Open bank account for Scotland and Liverpool
- Appoint vice Chair to NMC
- Establish sub committee to develop proposal for logo and strap line
- Sub committee to work with external professional on website development
- Establish Terms of Reference (TOR) with other groups such as CCS
- Development of TOR in relation to Management Committee
- Develop models for Facilitator and Coordinator support and mentoring (workshops CPD)

Finance and Fundraising

- Project with MATs in North East, East Midlands and Humber Tees
- Establish specific project to increase funding via direct debit
- Establish and evaluate use of Xero

Profile

- Develop reciprocal signposting on website with other charities
- Develop use of our logo by schools and other communities
- Increase number of RDs
- Increase number of new sites

Evaluation, Research and Development

- Deliver training and CPD for all RDs
- Establish relevant government and research documents on our website and update this annually
- Complete and evaluate our internal evaluation process for the impact of Rainbows
- Survey all RDs re their role and skills

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

15th March 2024

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 2023.

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: 15th March 2024

RAINBOWS BEREAVEMENT SUPPORT GB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
Income			
Donations			
Voluntary income	2	**14,737**	28,519
Investment income	3	**-**	1
Charitable Activities: Publications and training		**46,173**	44,846
Total Income		**60,910**	73,366
Expenditure			
Charitable activities			
Publications and training		**89,183**	80,380
Total Expenditure		**89,183**	80,380
NET INCOME/(EXPENDITURE)		**(28,273)**	(7,014)
RECONCILIATION OF FUNDS			
Total funds brought forward		**119,507**	126,521
TOTAL FUNDS CARRIED FORWARD		**91,234**	119,507

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 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Stocks		**33,533**	31,256
Debtors	8	**1,921**	8,012
Cash at bank and in hand		**66,855**	89,558
		102,309	128,826
CREDITORS			
Amounts falling due within one year	9	**(11,075)**	(9,319)
NET CURRENT ASSETS		**91,234**	119,507
TOTAL ASSETS LESS CURRENT LIABILITIES		**91,234**	119,507
NET ASSETS		**91,234**	119,507
FUNDS	11		
Unrestricted funds		**91,234**	119,507
TOTAL FUNDS		**91,234**	119,507

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:-

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 15th March 2024 and were signed on its behalf by:

J. O'Neill

J. O'Neill

P Cronin

P. Cronin

These notes form part of these financial statements

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)(effective January 2019)", 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

	2023	2022
	£	£
Donations (including Gift Aid Tax recoverable)	**11,737**	25,519
Donation from Sisters of Mercy	**3,000**	3,000
	14,737	28,519

3. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest receivable	-	1

4. NET INCOMING RESOURCES

Net resources are stated after charging:

	2023	2022
	£	£
Other operating leases	**6,000**	6,000

5. TRUSTEES' REMUNERATION AND BENEFITS

Travel expenses of £121 were reimbursed to one trustee during the year ended 31st August 2023 (2022 - £42). No remuneration or other expenses has been paid to trustees.

6. STAFF COSTS

	2023	2022
	£	£
Salaries	**39,371**	36,801
Number of staff	**7**	9

No employee received remuneration of more than £60,000 during the year (2022 – None)

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2022 and 31st August 2023	**17,996**
DEPRECIATION	
At 1st September 2022	**17,996**
Charge for year	**-**
At 31st August 2023	**17,996**
NET BOOK VALUE	
At 31st August 2023	**-**
At 31st August 2022	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	**908**	5,872
Gift Aid Tax debtor	**742**	1,431
VAT Debtor	**-**	484
Prepayments	**271**	225
	1,921	8,012

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Creditors	**7,967**	6,400
VAT Creditor	**98**	-
Accruals	**3,010**	2,919
	11,075	9,319

10. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

11. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
Unrestricted funds			
General fund	**40,921**	**(22,507)**	**18,414**
Resource Development Fund	**47,800**	**-**	**47,800**
Designated Funds:-			
Rainbows North West	**8,091**	**(1,574)**	**6,517**
Rainbows Scotland	**2,787**	**-**	**2,787**
Rainbows South Yorkshire	**5,971**	**(537)**	**5,434**
Rainbows West Yorkshire	**4,394**	**39**	**4,433**
Rainbows Humber/Tees	**2,526**	**(1,480)**	**1,046**
Rainbows North East	**4,441**	**116**	**4,557**
Rainbows South West	**1,366**	**(1,190)**	**176**
Rainbows East Midlands	**1,210**	**(1,140)**	**70**
TOTAL FUNDS	**119,507**	**(28,273)**	**91,234**

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

	Income £	Expenditure £	Transfer £
Unrestricted funds			
General fund	**54,961**	**(74,168)**	**(3,300)**
Resource Development Fund	**-**	**-**	**-**
Designated funds:-			
Rainbows North West	**2,928**	**(4,802)**	**300**
Rainbows Scotland	**-**	**-**	**-**
Rainbows South Yorkshire	**1,382**	**(2,419)**	**500**
Rainbows West Yorkshire	**39**	**-**	**-**
Rainbows Humber/Tees	**-**	**(3,030)**	**1,550**
Rainbows North East	**1,600**	**(2,434)**	**950**
Rainbows South West	**-**	**(1,190)**	**-**
Rainbows East Midlands	**-**	**(1,140)**	**-**
TOTAL FUNDS	**60,910**	**(89,183)**	**-**

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.

RAINBOWS BEREAVEMENT SUPPORT GB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2023

	2023 £	2022 £
INCOME		
Voluntary income		
Donations	**14,737**	28,519
Investment income		
Bank interest receivable	**-**	1
Income from charitable activities		
Publications and training	**46,173**	44,846
Total Income	**60,910**	73,366
EXPENDITURE		
Charitable activities		
Salaries	**39,242**	36,801
Pension contributions	**129**	123
Site fees	**1,950**	1,550
Publication costs	**24,437**	22,912
Repairs, maintenance & contract cleaning	**1,549**	1,581
Travel expenses	**2,056**	401
Insurances	**439**	386
Rent	**6,000**	6,000
Room Hire	**1,235**	28
Premises costs – Heat & Light, & Water etc	**-**	(2,250)
Advertising & Badges	**295**	1,339
Other costs	**1,125**	456
Telephone	**1,119**	1,403
Training and conferences	**2,706**	161
Printing, stationery & IT costs	**2,995**	5,601
Bank Charges	**570**	446
Payroll fees	**860**	1,072
Independent Examiner's fees and Accountancy	**2,150**	1,945
Other Professional fees – Pension Company/Auto-Enrolment	**326**	509
Total Expenditure	**89,183**	80,380
Net (Expenditure)	**(28,273)**	(7,014)

RAINBOWS BEREAVEMENT SUPPORT GB

England & Wales - Charity number 1058476

Accounts

Rainbows
GUIDING CHILDREN & YOUNG PEOPLE THROUGH LIFE'S STORMS ®

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2022

Company Registration Number 03231375

Charity Number 1058476

The principal objectives and activities of Rainbows Bereavement Support Great Britain:

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

RAINBOWS BEREAVEMENT SUPPORT GB

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FOR THE YEAR ENDED 31ST AUGUST 2022

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RAINBOWS BEREAVEMENT SUPPORT GB

REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2022

Registered Charity name	Rainbows Bereavement Support Great Britain
Charity number	1058476
Company registration number	03231375
Registered office	Rainbows Resource Centre Hall Lane Maghull Liverpool L31 3DZ
Trustees	Jan O'Neill (Chair) Paul Cronin (Vice Chair & Hon Treasurer) Anne Dawes (Secretary) Dr Sue Kay-Flowers Stephen Philip Harrison Chris Hall Rachel Molyneux Tony Leonard
Company Secretary	Anne Dawes - To December 2022
National Co-Directors	Sharon Melia-Craven (Northern region) Eleanor Clarke(Southern Region) – To January 2023
National Management Committee	Rev. Mgr. Des Seddon (Chair) – To September 2022 Eleanor Clarke – To January 2023 Sharon Melia Craven Theresa March Gerry Bradbury Sandra Ferris Derek Kelly Nuala Sulyeman – To September 2022 Brigida Martino Emily Stather – From November 2022 Denise Hegarty – From November 2022 Susan Wass – From November 2022
Independent Examiner	R.A. Prior, FCCA, FCIE, DChA W.H. Prior Chartered Certified Accountants Railway Court, Doncaster DN4 5FB
Bankers	HSBC Bank plc High Street Rushden Northamptonshire NN10 0NP
Solicitors	Brabners Chaffe Street 1 Dale Street Liverpool L2 2ET

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2022. The trustees have adopted the provisions of the Charities SORP (FRS 102) "Accounting and Reporting by Charities".

Reference and Administrative details
Reference and administrative details are shown in the schedule of reference and administration information on page 2 of the financial statements.

Trustees
The trustees who served the charity during the period and as at the date of this report were as follows:-

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

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.

Connected Parties

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

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

Objectives and Activities

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

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

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

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

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

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

We carry out our aims by providing materials and training to schools and other institutions who seek to work explicitly and in a structured way with children and young people who are experiencing bereavement and loss.

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

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

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

Rainbows Offers

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

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

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

On-going contact and support for all registered schools

Annual CPD for all Registered Directors (RDs)

Rainbows programmes provide an emotionally safe space for children, young people and adults to guide them through a significant loss in their lives by implementing a structured, developmentally appropriate peer support programme facilitated by trained staff. The participants meet in small groups for twelve to fourteen weekly sessions where they are supported to express and share their feelings.

Research and Evaluation about the positive impact of Rainbows

A professional and independent study across 93 schools in 2011, found strong evidence that Rainbows makes a tremendous difference to children and young people who are grieving a significant loss. Participants were found to benefit by having a trained, trusted adult who facilitates peer group work in a safe, community setting.

A unique feature of the Rainbows programme is that the participants are supported by specifically trained members of their own community / school. This offers the possibility of on-going support after the programme has finished and demonstrates the school's continued support and commitment to those who have experienced a significant loss in their lives.

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

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

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

ACHIEVEMENTS AND PERFORMANCE
The work of Rainbows Bereavement Support GB continues to be consolidated in schools that have facilitated the programmes for many years; feedback remains consistently good.

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

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

The Charity is grateful to all those committed individuals at national, regional and local levels who do so much to assist the development of Rainbows Bereavement Support GB and therefore assist children and young people grieving a significant and often devastating loss in their lives.

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

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

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

SPECIFIC PLANS FOR 2021 –2022

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

Governance

Review of archive process – paper and electronic

Achieved - the review of paper documents held at our Resource Centre is complete.
Ongoing work needed to agree process for all electronic data held by the Resource Centre and individual Trustees.

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

Charity name – to explore change to include Loss.

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

Policies to be placed on our website.

Achieved - all policies on the RainbowsGB website.

Management

Review of regional structures and terms of reference

Achieved - regional structure and terms of reference agreed.

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

Achieved - all schools contacted.

Exploration with Management Committee regarding Memorandum and Articles

Ongoing

Delivery of new training slides to RDs

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

Finance

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

Achieved

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

Ongoing.

Review pricing for training and materials

Achieved

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

Achieved

Profile

Review of current Logo

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

Celebration of 30th anniversary of Rainbows in Great Britain

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

Evaluation, Research and Development

Develop process plan for Prison project.

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

Support school pilot with evaluation

Ongoing

FINANCIAL REVIEW

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

The Charity's funds have been successfully applied to provide support and assistance to young people and adults who have lost a close relative or loved one through death, divorce or other adverse circumstance.

Reserves
It is the policy of the charity to maintain unrestricted funds not committed or invested in tangible fixed assets or stock of publications (which are both integral and not easily realisable), to a level which equates to at 9 months' unrestricted expenditure in order to provide sufficient cashflow for the charity's operations, and its contractual obligations to employees, etc.

Investment policy
Aside of retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available, the trustees invest any available surplus funds savings accounts within Barclays Bank. To ensure maximum possible returns on available funds, the regional management committees now invest any monies beyond £5,000 into this Barclays savings account where their savings are ring fenced for use within that particular region

Principal funding sources
The principal funding sources for the charity are from the sale of materials; training fees received from schools and other institutions; donations from the Institute of Our Lady of Mercy and individuals through a variety of fundraising activities and by monthly standing orders.

The charity's operations moved to Maricourt, Maghull in July 2018 and the lease was signed in May 2020. The Institute of Our Lady of Mercy has offered us excellent terms: 10 year lease, £6000 a year, with reduced amounts payable for year one (2018-19) and two (2019-20). This on-going, tremendous financial support from the Institute of Our Lady of Mercy is most significant in helping secure the continuation of Rainbows Bereavement Support GB. However, trustees do acknowledge that fundraising will need to be a major initiative for the year 2022/23.

PLANS FOR FUTURE PERIODS

Trustees continue to rigorously evaluate and monitor all operational activities within the charity to ensure the most effective and efficient organisational practice, thereby ensuring the most positive outcomes.

Supporting the work of the charity in the regions and thereby in the 1,500+ schools trained and registered, is always an extremely important dimension of our annual planning, especially in newly developed regions.

Training in bereavement and loss for new members of staff and in particular for those new to leadership roles in registered schools is essential and is offered regularly. On-going effective communication is crucial.

SPECIFIC PLANS FOR 2022 –2023 (Continued)

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

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

Governance

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

Management

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

Finance and Fundraising

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

Profile

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

Evaluation, Research and Development

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

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Rainbows Bereavement Support Great Britain for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

J. O'Neill.

30th March 2023

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

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

Responsibilities and basis of report
As the charity's trustees (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R.A. Prior, FCCA, FCIE, DChA
W H Prior
Chartered Certified Accountants
Railway Court
Doncaster
DN4 5FB

Date: 30th March 2023

RAINBOWS BEREAVEMENT SUPPORT GB

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

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

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

These notes form part of these financial statements

RAINBOWS BEREAVEMENT SUPPORT GB

BALANCE SHEET
AT 31ST AUGUST 2022

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

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

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

The trustees acknowledge their responsibilities for:-

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 30th March 2023 and were signed on its behalf by:

J. O'Neill.

J. O'Neill

P Cronin

P. Cronin

These notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention
The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds and the amount can be quantified with reasonable accuracy.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Fixed assets at a cost of in excess of £1,000 are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment – over 4 years

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. VOLUNTARY INCOME

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

3. INVESTMENT INCOME

	2022 £	2021 £
Bank interest receivable	1	2

4. NET INCOMING RESOURCES

Net resources are stated after charging:

	2022 £	2021 £
Other operating leases	6,000	6,000

5. TRUSTEES' REMUNERATION AND BENEFITS

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

6. STAFF COSTS

	2022 £	2021 £
Salaries	36,801	38,435
Number of staff	9	8

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

7. TANGIBLE FIXED ASSETS

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

10. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

11. MOVEMENT IN FUNDS

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

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

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

The Resources Development Fund represents funds designated by the Trustees to be used to finance stock and the development of new resources and initiatives.

The funds held for each Rainbows Region, whilst remaining unrestricted, have been designated for use in each of the

RAINBOWS BEREAVEMENT SUPPORT GB

England & Wales - Charity number 1058476

Accounts

Rainbows

GUIDING CHILDREN & YOUNG PEOPLE THROUGH LIFE'S STORMS

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

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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 Nuala 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

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 Leaonard

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.

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 over1,400 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

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

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

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

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

	Notes	**2021 Unrestricted funds £**	2020 Total funds £
Income			
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		**86,495**	34,224
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		**126,521**	82,288

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:-

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) 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

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	**3,000**	3,000
	45,309	28,558

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest receivable	**2**	30

4. NET INCOMING RESOURCES

Net resources are stated after charging/(crediting):

	2021	2020
	£	£
Other operating leases	**6,000**	3,000

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	**1,250**	2,659
	39,685	39,250
Number of staff	**8**	9

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

7. TANGIBLE FIXED ASSETS

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

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	**208**	223
	18,173	9,843

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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.

RAINBOWS BEREAVEMENT SUPPORT GB

England & Wales - Charity number 1058476

Accounts

Rainbows

GUIDING CHILDREN & YOUNG PEOPLE THROUGH LIFE'S STORMS ®

RAINBOWS BEREAVEMENT SUPPORT GB

COMPANY LIMITED BY GUARANTEE

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended 31st August 2020

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 2020

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RAINBOWS BEREAVEMENT SUPPORT GB

REFERENCE AND ADMINISTRATION INFORMATION
FOR THE YEAR ENDED 31ST AUGUST 2020

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)(from March 2020) Paul Cronin (Vice Chair & Hon Treasurer) Anne Dawes (Secretary) Dr Sue Kay-Flowers Stephen Philip Harrison Chris Hall (from April 2019) Rachel Molyneux (from November 2019)
Company Secretary	Anne Dawes
National Co-Directors	Sharon Melia-Craven (Northern region) Andrea Rodgers (Southern region) Retired May 2020
National Management Committee	Rev. Des Seddon (Chair) Andrea Rodgers Sharon Melia Craven Theresa March Gerry Bradbury Sandra Ferris Derek Kelly Nuala 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

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 2020. The trustees have adopted the provisions of the Charities SORP (FRS 102) "Accounting and Reporting by Charities" (effective 1st January 2015)

Reference and Administrative details
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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

Retired March 2020:
Frank McDermott (Chair of Trustees)
Sue McDermott OBE (Trustee & Non-Exec Director)
Frank & Sue McDermott have since become "Patrons of the Charity"

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.

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Induction and training of new trustees
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- 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.

Connected Parties

The Company is a connected party of Rainbows USA and of Rainbows Ireland, a Company and Charity registered in Eire. Both these Charities have 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 now operates in over 1,400 schools in England, Scotland and Wales. It is currently available to over 260,000 children and young people if needed. In 2020, our records indicate that Rainbows directly touched the lives of over 14,000 children and young people.

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.

Independent Research about 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

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. An estimated 120 volunteers assisted during 2019/20 providing around 15,500 hours.

ACHIEVEMENTS AND PERFORMANCE

Rainbows Bereavement Support Great Britain, founded in 1992, now operates in over 1,400 schools in England, Scotland and Wales in Catholic schools, Community schools, Church of England schools, Academies and a number of Free Schools. It is currently available to over 260,000 children and young people if needed.

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 29 additional schools (92 in 2016/17 and 75 in 2017/18 and 49 in 2018/19) have trained to become registered Rainbows sites.

To facilitate the continuing growth of Rainbows, a further two adults have completed their training as Rainbows Registered Directors in Birmingham.

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.

In March 2019, the trustees approved a Three Year Strategic Development Plan covering five discrete areas for the further consolidation and development of our work:

- Governance and Management
- Finance and Fundraising
- Consolidating and developing Rainbows GB
- Professional Development of Rainbows Registered Directors
- Reviewing and Developing Rainbows Programmes

Copies of the Strategic Development Plan for 2018 - 2021 may be obtained from our National Co-Ordinator (Northern Region) Sharon Melia Craven at sharon.rainbowsgb@btconnect.com.

In response to the Covid-19 pandemic, Rainbows GB furloughed 7 employees from March 2020 to August 2020 under the terms of the Government's Job Support Fund.

SPECIFIC PLANS FOR 2019 –2020

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 2019 –2020, these relate to our three year strategic development plan:

1. **For our "Evaluation, Research and Development report into the Impact of Rainbows to be finalised. Once complete, to publish this by Christmas 2019.**

The report into the Impact of Rainbows was published in November 2019 and highlights the very positive impact the Rainbows programme has on the lives of young people. The report also identifies the relevance of the rainbows intervention in light of recent government documents relating to young people's mental health and wellbeing.

2. **Following due process and on receiving notification of retirement, the Trustees will seek to appoint a new Chair of Trustees and a new Non-Executive Director by the end of March 2020.**

A new Chair of Trustees was appointed in March 2020. The new Chair of Trustees is Jan O'Neill. Due to the national lockdown a new Non-Executive has not been appointed this will be reviewed by trustees in 2020 -2021

3. **To appoint a new Deputy Manager for our National Resource Centre by November 2019, following the promotion of the existing deputy to the post of manager.**

A successful appointment was made in October 2019

4. **To further develop our work in Further and Higher Education.**

Bereavement and Loss training has been delivered to students this year at Liverpool John Mores University.

5. **To appoint a Rainbows Development Worker in the East Midlands by summer 2020.**

Due to the impact of the national lockdown it was agreed to postpone the advertising for this post and this will now be a specific target for 2020 – 2021

6. **To launch a Fundraising initiative "Rainbows 300"; to seek to increase the number of standing order donations; to continue to seek grants from organisations. In so doing to raise a minimum of £30,000 thereby ensuring that Rainbows is able to continue into 2020/21.**

Rainbows 300 was launched in November 2019 and whilst we are sad to report that many planned activities were cancelled due to the Coronavirus (COVID 19) crisis we acknowledge the generosity of donors and have so far raised £8,500.

7. **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.**

During the national lockdown significant efforts were made to publicise the work of Rainbows and whilst there are significant challenges to undertaking training in school a further 26 schools have purchased materials and are awaiting training.

The "When Somebody Dies" and "Silver Linings" products were made available to all sectors at no cost while the Distribution Centre was closed due to the Lockdown via our Website.

8. **To ensure that all Registered Directors (RDs) participate in our national training programme.**

Planned CPD for all Registered Directors was not able to take place due to national lockdown but regular electronic contact was maintained throughout the pandemic with RDs taking part in the development of new training materials.

FINANCIAL REVIEW

Transactions and Financial Position

The operating deficit for the year was £4,067 (2019 - deficit £18,103). Income was reduced in 2020 due to a significant reduction in income from publications and training as a result of the Covid-19 pandemic. The level of donations, however, increased by 15% and we are extremely grateful for the very generous support received from donors in these very challenging times.

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 to the charity's operations and not easily realisable), at a level which equates to at 9 months' unrestricted expenditure plus the value of stock (at cost). Total unrestricted reserves at the year-end were £82,288. The Reserves, therefore, were at the target level as at 31st August 2020.

It should be noted, however, that the unrestricted reserves of £82,288 include £27,747 designated for specific regions.

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 £500 into this Barclays savings account where their savings are held 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. In April 2013, as a result of a successful application, the charity received a grant from Porticus UK, specifically to expand its activities into schools in three new regions of Great Britain namely the North East, North West and South West.

The charity moved its national base to Maricourt in July 2018 and the lease was finally agreed and signed in May 2020. The Institute of Our Lady of Mercy has offered us excellent terms:- 10 year lease £6,000 a year, with reduced amounts payable for year one (2018/19) and two (2019/20). This ongoing, tremendous financial support from the Institute of Our Lady of Mercy is most significant in helping secure the continuation of Rainbows Bereavment Support GB. However, trustees do acknowledge that fundraising will need to be a major initiative for the year 2020/21.

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.

SPECIFIC PLANS FOR 2020 –2021

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

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.

3. Appointment of new trustees

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

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

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

7. Finalising new training slides for RDs

8. Provide training with new slides for all RDs

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

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.

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

J. O'Neill

23rd March 2021

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 2020.

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: 23rd March 2021

RAINBOWS BEREAVEMENT SUPPORT GB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2020

	Notes	**2020 Unrestricted funds £**	2019 Total funds £
Income			
Donations			
Voluntary income	2	**28,558**	24,789
Grants – CJRS Government grant		**8,958**	-
Investment income	3	**30**	50
Charitable Activities: Publications and training		**34,224**	57,699
Total Income		**71,770**	82,538
Expenditure			
Charitable activities			
Publications and training		**75,837**	100,641
Total Expenditure		**75,837**	100,641
NET (EXPENDITURE)		**(4,067)**	(18,103)
RECONCILIATION OF FUNDS			
Total funds brought forward		**86,355**	104,458
TOTAL FUNDS CARRIED FORWARD		**82,288**	86,355

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 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	7	-	-
CURRENT ASSETS			
Stocks		**32,564**	34,410
Debtors	8	**9,843**	7,455
Cash at bank and in hand		**50,268**	55,511
		92,675	97,376
CREDITORS			
Amounts falling due within one year	9	**(10,387)**	(11,021)
NET CURRENT ASSETS		**82,288**	86,355
TOTAL ASSETS LESS CURRENT LIABILITIES		**82,288**	86,355
NET ASSETS		**82,288**	86,355
FUNDS	11		
Unrestricted funds		**82,288**	86,355
TOTAL FUNDS		**82,288**	86,355

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2020.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:-

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006; and

(b) 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 25th March 2020 and were signed on its behalf by:

J. O'Neill

J. O'Neill

P. Cronin

P. Cronin

These notes form part of these financial statements

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

	2020	2019
	£	£
Donations (including Gift Aid Tax recoverable)	**25,558**	12,789
Donation from Good Shepherd Appeal Diocese of Hallam	**-**	4,000
Donation from Sisters of Mercy	**3,000**	8,000
	28,558	24,789

3. INVESTMENT INCOME

	2020	2019
	£	£
Bank interest receivable	**30**	79

4. NET INCOMING RESOURCES

Net resources are stated after charging/(crediting):

	2020	2019
	£	£
Other operating leases	**3,000**	-

5. TRUSTEES' REMUNERATION AND BENEFITS

Travel expenses totalling £62 have been reimbursed to one trustee during the year ended 31st August 2020 (2019 - £192). No other remuneration or expenses has been paid to trustees.

6. STAFF COSTS

	2020	2019
	£	£
Salaries	**36,591**	42,219
Registered Directors' honorarium	**2,659**	7,416
	39,250	49,635
Number of staff	**9**	9

No employee received remuneration of more than £60,000 during the year (2019 – None)

7. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st September 2019 and 31st August 2020	**17,996**
DEPRECIATION	
At 1st September 2019	**17,996**
Charge for year	**-**
At 31st August 2020	**17,996**
NET BOOK VALUE	
At 31st August 2020	**-**
At 31st August 2019	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	**5,493**	6,109
Gift Aid Tax debtor	**2,653**	-
Grant debtor – CJRS Government grant	**1,474**	-
Prepayments	**223**	223
Other debtors	**-**	1,123
	9,843	7,455

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade Creditors	**1,709**	6,806
Social Security and other taxes	**275**	-
Accruals	**8,403**	4,215
	10,387	11,021

10. RELATED PARTY TRANSACTIONS

The Company is under the control of the trustees.

11. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	5,295	1,446	6,741
Resource Development Fund	47,800	-	47,800
Designated Funds:-			
Rainbows North West	5,253	1,615	6,868
Rainbows Scotland	2,787	-	2,787
Rainbows South Yorkshire	12,919	(6,334)	6,585
Rainbows West Yorkshire	1,909	250	2,159
Rainbows Middlesbrough	2,733	(1,183)	1,550
Rainbows North East	7,197	(1,288)	5,909
Rainbows South Wales	219	-	219
Rainbows South West	243	927	1,170
Rainbows East Midlands	-	500	500
TOTAL FUNDS	86,355	(4,067)	82,288

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

	Income £	Expenditure £	Transfer £
Unrestricted funds			
General fund	66,830	(62,575)	(2,809)
Resource Development Fund	-	-	-
Designated funds:-			
Rainbows North West	2,150	(1,635)	1,100
Rainbows Scotland	-	-	-
Rainbows South Yorkshire	1,480	(7,916)	102
Rainbows West Yorkshire	-	-	250
Rainbows Middlesbrough	-	(1,183)	-
Rainbows North East	200	(2,088)	600
Rainbows South Wales	-	-	-
Rainbows South West	1,110	(440)	257
Rainbows East Midlands	-	-	500
TOTAL FUNDS	71,770	(75,837)	-

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.