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REGISTERED COMPANY NUMBER: 07035071 (England and Wales)  
REGISTERED CHARITY NUMBER: 1137367

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023  
FOR  
RAINBOW'S END IN ROSELAND LTD

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**RAINBOW'S END IN ROSELAND LTD**  
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**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**RAINBOW'S END IN ROSELAND LTD****REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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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 30 September 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in December 2005

**REFERENCE AND ADMINISTRATIVE DETAILS****Registered Company number**

07035071 (England and Wales)

**Registered Charity number**

1137367

**Registered Office**

Roseland Cottage  
Veryan Green  
Truro  
TR2 5QQ

**Trustees / Directors**

Mrs S Clark (Trustee)  
Mr M C Mayes (Trustee)

**Accountants**

Rosy Jeffery Ltd  
The Loft  
Unit 11  
Hunthay Business Park  
Axminster  
Devon  
EX13 5RJ

## **TRUST STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Trust is a charitable company limited by guarantee.

The minimum number of Trustees is two, with a maximum of 8. Throughout 2022/23 the Charity has had two Trustees. Two Trustees stand down at each AGM but may be re-appointed by the membership.

Trustees are recruited by invitation and inducted into the objectives and values of the Charity by Sandi Clark.

The work of the Trust is managed by Sandi Clark.

## **PRINCIPAL ACTIVITY**

The Trust's Objects as stated in its Memorandum of Association are:

- a) the relief of sickness and the preservation of good health in particular by the use of therapies complementary to conventional healing;
- a) to advance the education of the public in understanding, use and application of complementary therapies.

## **ACHIEVEMENTS AND PERFORMANCE**

During the year, the Charity has fulfilled its objectives by the provision of retreat accommodation and workshops, and the provision of classes.

In the fulfillment of these objectives the trustees have had due regard to the guidance on public benefit published by the Charity Commission.

All the work of the Charity is done by volunteers.

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**RAINBOW'S END IN ROSELAND LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

The Charity aims to maintain sufficient reserves in order to ensure its continued existence and to enable the Charity to achieve its Objects, and to be able to take advantage of opportunities that may arise.

In determining the level of reserves required, the Trustees review the level of reserves at the balance sheet date, determine the funds required for committed and planned projects, and the level of free reserves to be maintained.

As at 30 September 2023, the Trust held total reserves of £15,284, all of which were free reserves.

Sandi Clark is committed to the continuation of the Charity and supports it with additional funds, as necessary.

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**RAINBOW'S END IN ROSELAND LTD**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**Financial Report**

The income of the Charity for the year amounted to £73,807. The income for the year arises from donations of £54,028, income from courses, workshops and accommodation £19,779.

Total expenditure for the year was £65,904.

The net incoming resources for the Trust for the year were £7,903.

The cash balances for the Trust at the end of the year were £16,214.

**ON BEHALF OF THE BOARD:**

.....  
Mrs S Clark – Trustee

Date:

# RAINBOW'S END IN ROSELAND LTD

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING SUMMARY INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2023 £	2023 £	2023 £	2022
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	54,028	-	54,028	40,803
Activities for generating funds	3	-	-	-	-
Investment income	4	-	-	-	-
Incoming resources from charitable activities	5	19,779	-	19,779	15,016
<b>Total incoming resources</b>		<b>73,807</b>	<b>-</b>	<b>73,807</b>	<b>55,819</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading costs	6	14,798	-	14,798	17,040
<b>Charitable activities</b>	7	<b>40,883</b>	<b>-</b>	<b>40,883</b>	<b>27,640</b>
<b>Governance costs</b>	9	<b>10,223</b>	<b>-</b>	<b>10,223</b>	<b>7,807</b>
<b>Other resources expended</b>	17	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total resources expended</b>		<b>65,904</b>	<b>-</b>	<b>65,904</b>	<b>52,487</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
<b>before transfers</b>		<b>7,903</b>	<b>-</b>	<b>7,903</b>	<b>3,332</b>
Corporation tax		-	-	-	-
<b>Net incoming/(outgoing) resources</b>		<b>7,903</b>	<b>-</b>	<b>7,903</b>	<b>3,332</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>7,381</b>		<b>7,381</b>	<b>4,049</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL (DEFICIT)/FUNDS CARRIED FORWARD</b>		<b>15,284</b>	<b>-</b>	<b>15,284</b>	<b>7,381</b>

The notes form part of these financial statements

**RAINBOW'S END IN ROSELAND LTD****BALANCE SHEET  
AT 30 SEPTEMBER 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets		-	-
		<u>          </u>	<u>          </u>
<b>CURRENT ASSETS</b>			
Cash at bank		16,214	8,113
		<u>16,214</u>	<u>8,113</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(930)	(732)
		<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>15,284</u>	<u>7,381</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		15,284	7,381
<b>CREDITORS</b>			
Amounts falling due after more than one year	13	-	-
		<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>15,284</u>	<u>7,381</u>
<b>FUNDS</b>			
Unrestricted funds	14	15,284	7,381
Restricted funds		-	-
		<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>15,284</u>	<u>7,381</u>

For the year ended 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on

and were signed on its behalf by:

.....  
Mrs S Clark - Trustee

The 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 (FRS 102) (effective 1 January 2015)', 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.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objects of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for specific purposes. The cost of raising and administering said funds are charged against that specific fund. There were no restricted funds in the period.

**Incoming resources**

Income is the total amount received by the charity in grants, donations, operating and fundraising activities. This is included in the accounts when it is received within the most appropriate category.

**Tangible fixed assets**

It is the policy to depreciate all items of equipment over four years to write off the cost on a straight-line basis over their expected useful economic lives. There were no such items at 30 September 2023.

RAINBOW'S END IN ROSELAND LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

2. VOLUNTARY INCOME

	2023 £	2022 £
Donations	54,028	40,803
Grants	-	-
	<u>54,028</u>	<u>40,803</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2023 £	2022
	-	-
	<u>-</u>	<u>-</u>

4. INVESTMENT INCOME

	2023 £	2022
Bank interest received and receivable	-	-
	<u>-</u>	<u>-</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2023 £	2022
<b>Unrestricted funds:</b>		
Workshops, classes and accommodation.	19,779	15,016
Other activities	-	-
	<u>19,779</u>	<u>15,016</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6. COSTS OF FUNDRAISING

2023 £	2022 £
<u>14,798</u>	<u>17,040</u>
14,798	17,040
<u><u>14,798</u></u>	<u><u>17,040</u></u>

7. CHARITABLE ACTIVITIES

	2023 £	2022 £
<b>Support costs of charitable activities</b>		
Motor and travel expenses	24,627	8,289
Premises costs	16,256	19,351
Legal and professional	-	-
	<u>40,883</u>	<u>27,640</u>
	<u><u>40,883</u></u>	<u><u>27,640</u></u>

8. BREAKDOWN OF CHARITABLE ACTIVITIES

	2023 £	2022 £
<b>Premises costs</b>		
Rent	6,430	7,449
Rates	-	-
Cleaning	52	604
Light and heat	4,817	7,383
Telephone	-	-
Repairs and maintenance	4,957	3,915
Gardening	-	-
	<u>16,256</u>	<u>19,351</u>
	<u><u>16,256</u></u>	<u><u>19,351</u></u>
<b>Legal and professional</b>	-	-
Solicitor's fees	-	-
Mortgage interest	-	-
Other legal and professional	-	-
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

**9. GOVERNANCE COSTS**

	2023 £	2022 £
Administration	7,766	6,312
Bank charges	117	62
Insurance	601	398
General	206	279
Accountancy	1,533	756
	<u>10,223</u>	<u>7,807</u>

**10. NET INCOMING RESOURCES**

Net resources are stated after charging:

	2023 £	2022 £
Accountancy fees	<u>1,533</u>	<u>756</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023.

**Trustees' Expenses**

Expenses of £4,590 were paid to Sandi Clarke to cover cost of admin to provide courses on behalf of the charity.

**12. STAFF COSTS**

The average number of employees of the Trust was 0. The total remuneration of employees including employers' national insurance contributions was £0.

No employee received emoluments of more than £60,000 during the period.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	<u>930</u>	<u>732</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	Unrestricted funds £	Total £
<b>Fund balances at 30 September 2023 are represented by:</b>			
Tangible fixed assets and investments	-		
Current assets less total liabilities	<u>-</u>	<u>15,284</u>	<u>15,284</u>
<b>Total net assets</b>	<u><u>-</u></u>	<u><u>15,284</u></u>	<u><u>15,284</u></u>

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## Signature 1

Signed by Sandi and using authentication code MVLC01hjeihEU3pqXg== at IP address 81.77.177.173, on 2024/06/27 11:27:52 Z.

Sandi and's e-mail address is: [roselandcottage@mail.com](mailto:roselandcottage@mail.com).