



**Rainbow Surprise CIO**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31st December 2023**

**Registered Charity No. 1165007**

# **Rainbow Surprise CIO**

## **INDEX**

<b>Page No</b>	<b>Contents</b>
<b>1 - 21</b>	<b>Trustees Annual Report</b>
<b>22</b>	<b>Independent Examiners Report</b>
<b>23</b>	<b>Statement of Financial Activities</b>
<b>24</b>	<b>Balance Sheet</b>
<b>25</b>	<b>Statement of Cash Flows</b>
<b>26-32</b>	<b>Notes to the Accounts</b>

## **RAINBOW SURPRISE CIO**

### **Trustees Report for the year ended 31<sup>st</sup> December 2023**

The Trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31<sup>st</sup> December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charities constitution, the Charities Act 2011 and 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 the Republic of Ireland published (FRS 102) (effective 1 January 2019).

#### **Reference and administrative Information**

**Charity Name:** Rainbow Surprise CIO

**Charity Registration Number:** 1165007

#### **Structure, governance and management.**

The charity is governed by a constitution and became a registered charity on the 04th January 2016.

#### **The Trustees who served during the period are as follows:**

Shakar Hussain (Chair)

Dr Sayed Aisha B Malik

John Wynne Roberts

Shabana Mirza

Noel John Hulse Appointed 02 March 2023

#### **Key Management Personnel**

Shabnam Hussain – Project manager

#### **Principal Office**

Crumpsall Community Hall

Cleveland Road

Crumpsall

Manchester

M8 4GS

#### **Bankers**

Barclays Leicestershire

LE87 2BB

#### **Independent Examiner**

Sugra Akbar FCCA

Accountex Pro

16 Cestrian Street

Bolton

BL3 2BD

## **Rainbow Surprise CIO**

### **Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023**

#### **Objectives and activities**

##### **Charity Objects**

The objects of the CIO are:

- (A) To advance in life, relieve needs of and help young people through
- The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
  - Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- (B) The relief of those in need, by reason of age, ill-health, disability, financial hardship or other disadvantage by such charitable means as the trustees see fit from time to time.
- (C) To further such other charitable purposes for the benefit of the public as the trustees see fit from time to time.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes, which are not charitable.

## Achievements and Performance

### Nationwide Building Society Volunteer Day



We hosted staff from Nationwide Building Society for a volunteer day. On the day they helped us run the charity with daily tasks that our volunteers carry out, such as stocking the shelves, picking up deliveries, chatting with the community etc. It was a lovely day and we were happy to raise awareness on how valuable volunteering is for the community – however small it matters and as a charity ran by volunteers we appreciate this effort massively.

### Mental Health



We receive funding from organisations such as Caritas and Jigsaw and use this funding to run workshops to improve mental health of people within the community. The participants made friends, had fun, and felt it was a safe space to be. They also felt confident on trying some of these activities on their own at home as a hobby.





## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023



Throughout the year we celebrate various days with the community. Here the community joined us for the annual Pancake Day, where they were free to make and enjoy their pancakes whilst socialising with others. It was a fun day with lots of laugh and some delicious pancakes.

### Skills sessions



Throughout the year we ran various life skill sessions, such as on financial budgeting and free first aid training. These sessions are not always available to many in our community, so we aim to bridge these knowledge gap and allow people to thrive.

Moreover, about 25 people joined our sewing classes and has completed the course. They are now equipped with a life skill that they can take further to a professional level or sew as a practical hobby that improves their mental health as well as derive enjoyment from making their own clothes. The success of the classes means that this is something we hope to restart next year, we already have a high demand as many people is on our waiting list to start sewing with the next batch.

## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

#### Women's Exercise Classes



**ZUMBA**  
FITNESS  
EVERY WEDNESDAY 6.30PM  
CRUMPSALL COMMUNITY HALL  
CLEVELAND RD, M8 4GS  
£2 PER SESSION IF PAID UPFRONT FOR  
7 SESSIONS. £4 PAY AS YOU GO.  
Have fun and get fit  
with Kelly.  
8/02/23  
Wednesday  
6.30pm  
Contact  
hello@rainbowsurprise.com  
07751855229



**BHANGRACISE CLASS**  
CRUMPSALL COMMUNITY  
HALL, CLEVELAND RD, M8 4GS  
COME AND JOIN BHANGRACISE, A DANCE  
FITNESS CLASS WITH PROFESSIONAL  
BHANGRA INSTRUCTOR.  
OPEN TO ALL LADIES AND GIRLS.  
GET FIT AND HAVE FUN AT THE SAME  
TIME.  
FREE SESSION.  
MOTHER AND DAUGHTER TEAM WELCOME.  
CALL 0775185522 / 07983152051 TO  
BOOK.  
EVERY WEDNESDAY  
6.30PM



**LADIES  
CRICKET**  
OPEN TO  
ALL LADIES  
£1 PER  
SESSION  
EVERY THURSDAY  
7.40PM - 9PM  
Abraham Moss Sports Hall  
Crescent Rd, M8 5UF  
LEARN AND ENJOY CRICKET  
WITH A FEMALE COACH  
STARTING ON 11TH MAY  
FOR MORE INFO CALL 07751855229  
Rainbow Surprise  
MCR active

Over the year we successfully ran regular exercise classes for women in response to specific requests from the local community. We offered Bhangracise, Yoga and Zumba and Cricket classes. This was a great way for these ladies to attend a local workout class with like-minded peers and make lasting friendships. Over 30 women and young girls benefited from these sessions, and we hope to continue these sessions for the next year.

#### Cricket

Had an amazing evening at **Lancashire Cricket Club**. Thank you for the invite it was so nice to meet everyone. So proud to be partnering up with Lancashire Cricket to deliver Cricket in Crumpsall.





## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

**Youth cricket session** – this year we focused on providing cricket sessions for children and teenagers. It allowed young teens to access the sport that is not easily available.



Our young people had a cricket match on Bolton today and they have got to semi final.



### Play and Youth Provision – in partnership with MCRactive





## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023



## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

We successfully ran our Holiday Playschemes and Youth Workshops again this year, serving free breakfasts, lunches, and fresh fruit snacks to 100s of kids and teenagers during the school vacation. We engaged in a lot of physical activity and fantastic outings to various locations. We effectively delivered playschemes for one week in February, two weeks in April, four weeks in the summer, one week in October, and two weeks in the winter.

### Community events: Meetings, Nights, and Spring Lunch



We hosted various community events throughout the year, many of which were fundraiser for our food bank and other charitable ventures. The Ladies Night was a fun get together for ladies ran by ladies, it was a safe and fun night.

We ran an Eat your Pumpkin event to combat food waste, of pumpkins especially, following Halloween. Over 30 people came to the event and helped us with eating the pumpkin pies!

The Spring Lunch was for over 50s in our community to socialise with each other and have a lovely lunch when the weather is nice. Loneliness is very common in elderlies, and we hope to provide more events like this to help them connect with others and feel less lonely.





## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023



Lets Talk Crumpsall is a get together event we hosted to provide a platform for our community to talk to Manchester City Council regarding the council's future plans for our parks and green spaces. It provided a valuable discussion opportunity and ensured that the residents were aware of future changes.



## Back to School Free Hair Cuts and Uniforms





## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023



The cost-of-living crisis continues to affect families in the community, and with the support of 2 amazing hair salons and money raised through our Community Shop, like last year we carried out this event to ensure children can get their uniforms and a free haircut. Over 100 children got free uniforms and free haircuts. We thank our wonderful hairstylist and barbers who support us, as well as our customers who shops with us and allow us to carry these events for the community.

Also, a big thank you to everyone who supported us on our tabletop sale. We raised £383.60 which we used for the Santa Surprise.

### Christmas Fair, Christmas Eve.



With the help of our trustees and Poppy Soldators we collected surplus from supermarket and managed to deliver it to over 30 families on Christmas Eve. Also, our volunteers helped the Church with their Christmas fair fundraiser.



## Christmas dinner and Santa Surprise



The Christmas Dinner was also a big success. 84 people spent Christmas day with us enjoying a 3-course traditional meal, listening to the King's Speech followed by great music and lots of dancing. The attendees, who would have been left on their own otherwise, had a fantastic day. They were able to celebrate Christmas with others in a cosy and welcoming setting.

Only our wonderful volunteers, who assisted with preparation, serving, pickups, and drop-offs, made this possible. We are grateful to Manchester City Council for their support in enabling us to offer this event at no cost.





## Santa surprise



This year we were able to gift over 40 children on Christmas, with our lovely volunteers helping us out with the delivery of gifts as Santa and his helpers.

## Community Fridge



Our introduction of the Community Fridge to Crumpsall has been a successful project that we are committed to carry on. We collect perishable surplus food from Asda, Greggs, Sainsbury etc and store it for people to collect a number of items for themselves and their families for free.

We run the community fridge twice a week and have helped tens of people every week who come and use the fridge, this reduces food poverty in our community along with food waste which remains a prominent issue in the UK across the supply chain.

We thank all our volunteers who helps with collecting and stocking up the fridge every week.



## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

#### Community Shop



This year was our second year of running the Community Shop project to support struggling families and combat food poverty. They can now purchase inexpensive groceries and stop depending on foodbanks thanks to the business. In addition, it is a social venture that brings in much-needed money for our charitable endeavours. Due to this, anyone can use it without a referral, and there is no stigma associated with doing so.

Over 1000 people use this service and on average people have saved £40 on their weekly shop. Moreover this project helps us to keep the foodbank going as any profit we made goes into the running of the charity.

#### Meeting Lord Mayor Manchester – Donna Ludford



It was our pleasure to have Lord Mayor come and visit our centre and be invited to the afternoon tea with the [#lordmayorofmanchester](https://twitter.com/lordmayorofmanchester)



## Outcomes and Impact

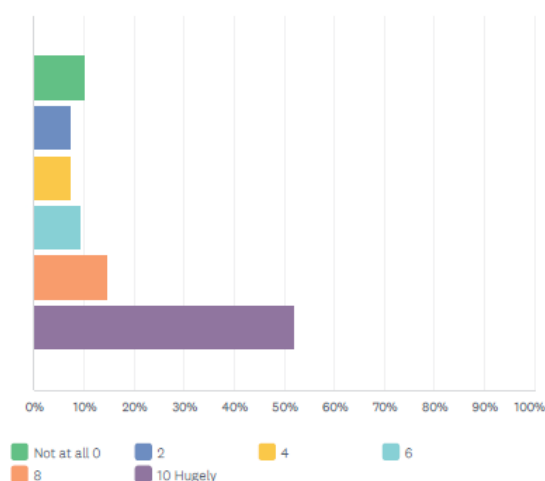
We ran an evaluation at the end of 2023 to evidence our impact. The results are shown below. Our reporting shows the percentage being positive on our impact, calculated as those scoring 6 or above. We also, where appropriate, show average ratings out of 10.

### HEALTH

The results around health show significant impact of the work of Rainbow Surprise on people. The comments evidence that this has been achieved through a combination of exercise, food support, social and mental health activities.

Did support or activities help you to maintain your health? (only answer if this was an issue for you)

Answered: 110



75.46% of people reported that we had helped them maintain their health with an average rating of 7.33.

Comments on how it did this included:

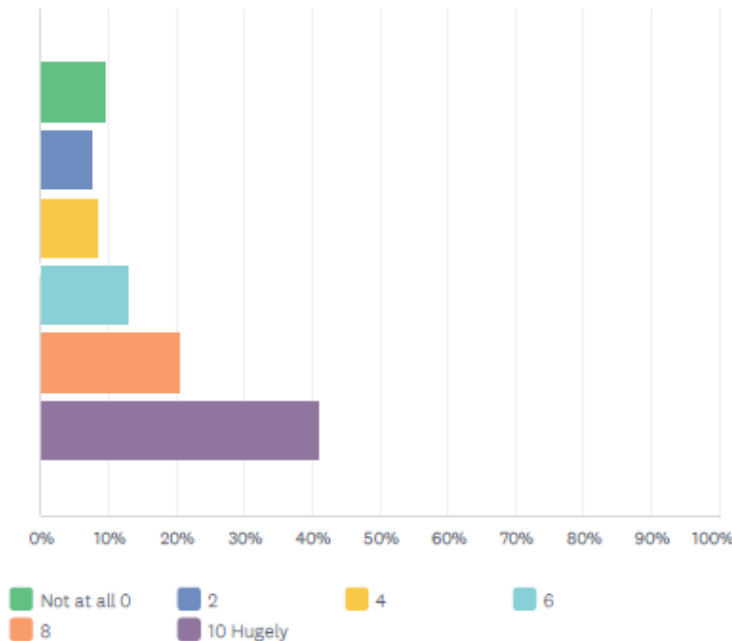
- The women nights are fantastic providing an opportunity for women from all walks of life to get together and enjoy themselves in a safe place.
- The playscheme has been a very good activity for my autistic son. He enjoys visiting the playscheme during school holidays because he is very active.
- Buying from community shop have me satisfaction that I was supporting a good cause.
- Helped me with low-cost food. Helped me to get out more and integrate with other people.
- During covid let up allowed me and my children to venture out into a safe place and community fun days allowed us to enjoy mixing within the community again...Santa visit gave children and parents joy and all the team especially the start team are extremely friendly just like family.
- I have lost weight by attending the women exercise sessions while the women's mental health group has allowed me to share my problems and distress. This has improved my physical and mental health immensely.
- Good nutritional food ingredients allowed me to know that my children and I maintained a healthy diet at my time of need.

## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

Has your experience with Rainbow Surprise led to you leading a healthier life?

Answered: 93



74.19% of people reported that their experience with Rainbow Surprise led to them leading a healthier life with an average rating of 6.99.

Comments on how it did this included:

- Rainbow surprise helped me with my mental health issues, they offer great opportunities and helped overcome my fears and low self-esteem. They picked me up from my lowest and I would ever be so grateful.
- The community shop is such help. The fruit and veg bag are excellent value for money.
- I feel better in myself and if it wasn't for rainbow surprise putting on classes I wouldn't have got out the home to do exercise or something for myself.
- I've been every lonely through covid times. It was so nice for you to deliver nice meals and food parcels to me. I don't know what I would have done without you.
- I get all my fruit and veg from there along with kids toys books and clothes while saving money.
- They have good variety of food at reasonable prices. Most of the time I pay for one item and get 5 to 6 items free.
- Rainbow Surprise is a great community resource. I can honestly say that Crumpsall would be lost without them. They are so friendly and kind. They all really care about the local community. They never make anyone feel uncomfortable if they need to use the food bank. I have friends in other parts of the country who have said that they wished they had a Rainbow Surprise in their area. I feel very lucky to have them in our area.

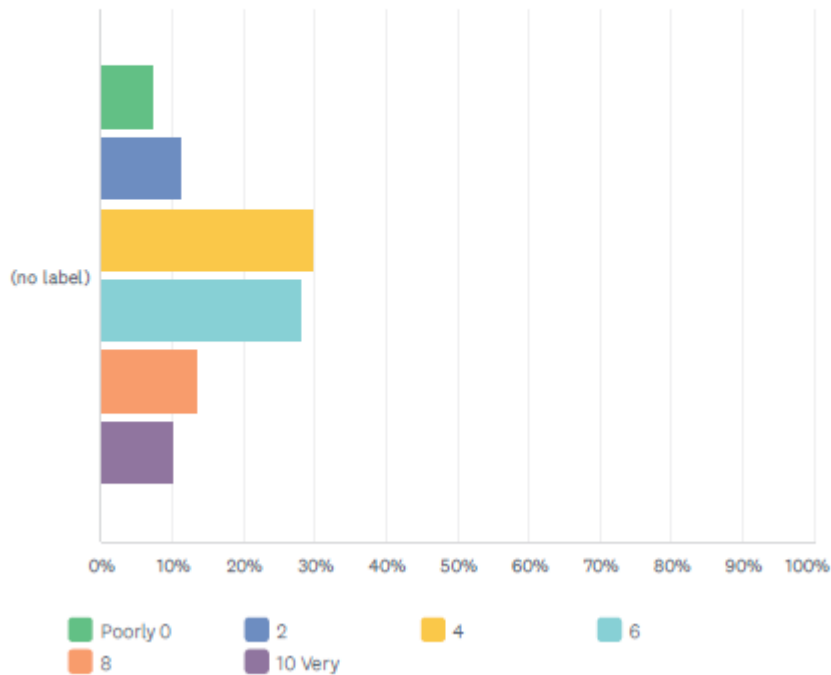


## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

If health was an issue for you, how would you rate how healthily you lived BEFORE support from Rainbow Surprise?

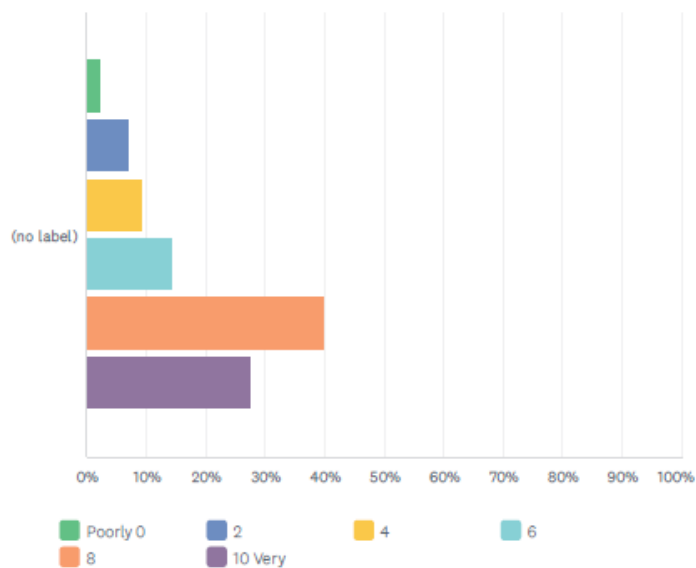
Answered: 97 Skipped: 35



If health was an issue for you, how would you rate how healthily you live NOW?

Shabnam Hussain (rainbow\_surprise)

Answered: 98 Skipped: 34



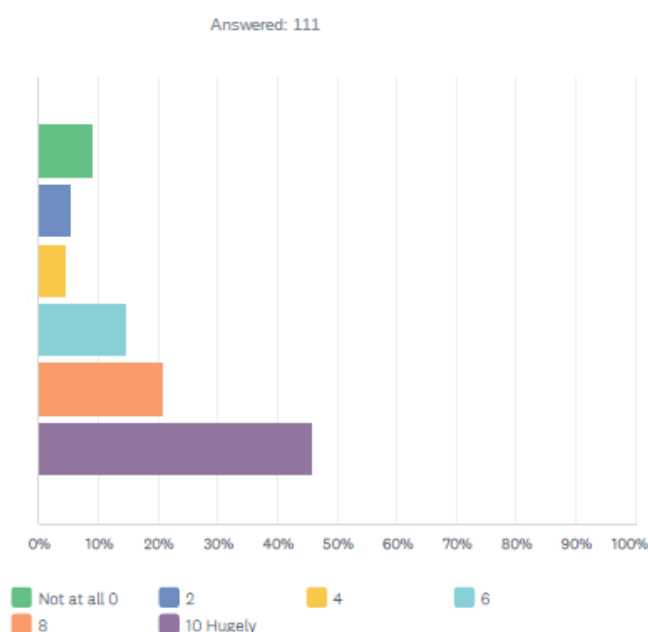
51.6% of people reported living healthily before support from Rainbow Surprise rising to 81.6% after support. Average rating of living healthily rose significantly from 5.20 to 7.31.

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

## FINANCES

The results around financial circumstances show significant impact, especially due to food support. Other activities and services including lunches, playschemes, free haircuts and school uniforms are also noted as having impact.

### Did support or activities help reduce financial difficulties?



81.1% of people reported that we had helped them reduce financial difficulties with an average rating of 7.41.

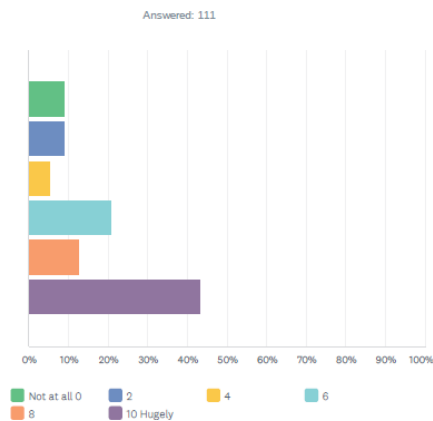
Comments on how it did this included:

- Especially the playscheme my children really enjoy them, and they go to some amazing trips which I would never be able to afford them.
- Absolutely, weekly shopping, lots of free food and playscheme for children while they have hot meal and activities, I wouldn't afford during the school holidays.
- Being able to get some sandwiches for kids lunches and haircuts meant I can put money away for other essentials.
- I had to use the food bank side of things when my money didn't stretch to the end of one month. Also, the community shop has been a huge help for low-cost food to help me make sure I'm getting a better variety of food that I can afford.
- Due to the price & quality of produce allowing me to put more of my finances into utility bills helping my mental health in turn less stress & worries being a single mum.
- I was able to get essential food items but raw produce fruits and others food items at a very reduced price. Making me spend less on food.
- The overall service from rainbow surprise has been a very good experience, from low-cost food to the children's playscheme. Not forgetting that we have ordered a cheap Christmas cake and looking forward for my son to see Santa for the first time.

## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

Did support decrease your anxiety regarding money?

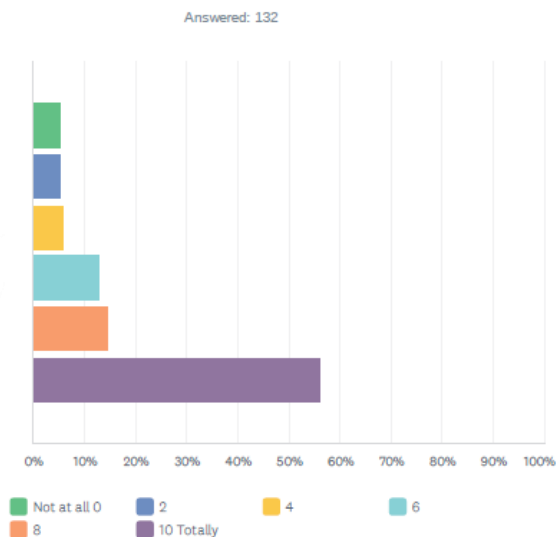


76.6% of people reported that support had decreased their anxiety regarding money with an average rating of 6.97.

## SOCIAL

The results around socialising show that people feel cared for and have made new friendships through Rainbow Surprise. The impact comes from across the activities including food support, community events, lunches, exercise, social and mental health activities.

Did the support accessed help you feel cared for?



84.05% of people reported that we had helped them feel cared for with an average rating of 7.88.

Comments on how it did this included:

- Wonderful people who always ready to help and support others, priceless.
- It eases my financial burden. It was like someone was looking out for me.
- Homemade food delivered to your door with a chat. What more could you ask for.



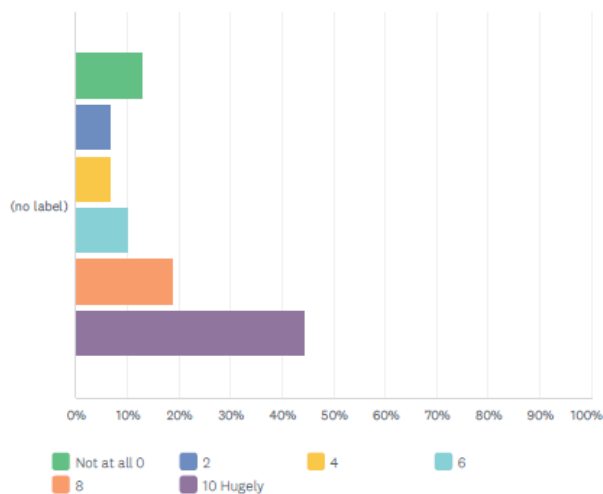
## Rainbow Surprise CIO

### Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023

- The people who are running the community shop and food bank are always friendly. They always ask how I am. They know me by name. They always let me know that if I need anything just to let them know.
- I feel we have built a small community in the women's mental health group where there are no judgment and people are giving honest supportive advice. Every week women share tips that I have used to make better life choices whether that is in my work, parenting or looking after my own health.
- This facility has been like a weight off my shoulders the people who work there help to maintain that feeling of community for this area.
- Friendly faces, always welcoming. By buying from the community shop I can support the projects in other areas.
- I would like to thank everyone for help me and my family. Crumpsall has become a lovely place to live because of Rainbow Surprise.

Has your involvement with Rainbow Surprise led to you developing new friendships?

Answered: 117 Skipped: 15



73.5% of people reported that with Rainbow Surprise led to them developing new friendships with an average rating of 6.97.

Comments on how it did this included:

- My kids enjoy cricket sessions and have made some good friend from the sessions.
- Meeting different people in similar positions and being able to know there's others in the same way.
- You go in with the stress of life and come out laughing and happy. Wonderful team and Shabz is such a lovely person.
- I have made new long-lasting friendships in both the women's exercise classes and the women's mental health group. These bonds have been made stronger through our ladies evening and parties where we can come together and relax.
- Rainbow Suprise is fantastic, very supportive, community cohesion is literally their bread and butter, the number of hours of care and support they give to young people and communities is unbelievable. I can't thank them enough for their ongoing support with our organisation.

## **Rainbow Surprise CIO**

### **Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023**

#### **A review of our achievements and performance: How our activities delivered public benefit:**

The charity trustees can confirm that they have complied with their duty to conduct and guide the charity to benefit the public using their powers, in accordance with the Objects and Charitable Aims outlined in the Constitution.

#### **A financial review**

The accounts comply with current statutory requirements of the Charities Act 2011. The trustees have reviewed the accounts and confirm they are an accurate reflection of our financial status.

#### **Investment powers and policy**

Aside from retaining a prudent amount in reserves, most of the charity's funds are to be spent in the short term so there are few funds for any long-term investment.

#### **Reserves policy and going concern**

The balance held in reserves at 31<sup>st</sup> December 2023 is £82,972 which is unrestricted, (2022: £70,537 unrestricted) no restricted funds was held as at 31<sup>st</sup> December 2023. The trustee aims to build free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The charity's main source of income is grants. The trustees consider that it is appropriate to prepare the accounts on a going concern basis, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

#### **Statement of Risk Management**

The trustees have assessed the risks to which the charity may be exposed with particular reference to those relating to the operations and finances of the charity. Systems are in place to ensure that all risks are recorded for subsequent monitoring and review. In the meantime the trustee's remain satisfied that all insurable risks have been identified and adequately dealt with and that the charities exposure to other risks is kept at a minimum by good working practice by the trustees and volunteers.

#### **Plans for Future Periods**

Rainbow Surprise CIO plan to develop its activities by running increased activities.

We are currently working alongside the local council and the Crumpsall councilors to obtain a base so it can be set up as a community hub for Crumpsall; this is where we can run all our activities from and more.

#### **Appointment of Charity Trustees**

The constitution states apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

The charity will be managed by monthly committee members and an annual AGM.

#### **Trustee Induction and Training**

All trustees receive an induction into the organisation including an induction handbook.

**Trustees Report (continued) for the year ended 31<sup>st</sup> December 2023**

**Trustees responsibilities in relation to the financial statements**

The charity trustees are responsible for preparing a trustees` report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing accounts giving a fair and true view, the trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with The Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on: 08<sup>th</sup> January 2024.  
And signed on its behalf by:



Shakar Hussain  
Chair of Trustees



## **Independent examiner's report to the trustees of Rainbow Surprise CIO**

I report to the charity's trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on **pages 23 to 32**.

### **Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

### **Basis of Independent Examiners Report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

### **Independent Examiner's Statement**

In connection with my examination, other than listed below, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Signed:**



Sugra Akbar FCCA  
Accountex Pro  
16 Cestrian Street  
Bolton  
BL3 2BD

Date: 09<sup>th</sup> January 2024

## Rainbow Surprise CIO

### Statement of Financial Activities For the Year Ended 31<sup>st</sup> December 2023

			Year Ended 31.12.2023	Year Ended 31.12.2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>INCOME FROM:</b>				
Donations and legacies	(3)	6,217	-	6,217
Charitable activities:	(4)	381	150,608	150,989
Other trading activities	(5)	81,694	-	81,694
<b>Total</b>		<b>88,292</b>	<b>150,608</b>	<b>238,900</b>
<b>EXPENDITURE ON:</b>				
Charitable activities	(6)	75,857	150,608	226,465
Other trading activities				
<b>TOTAL</b>		<b>75,857</b>	<b>150,608</b>	<b>226,465</b>
<b>Net gains/(losses) on investments</b>				
Net/income/(expenditure)		12,435	-	12,435
<b>Transfer between funds</b>				
		-	-	-
<b>Net movement in funds</b>		<b>12,435</b>	<b>-</b>	<b>(51,105)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		70,537	-	70,537
<b>Total funds carried forward</b>	<b>(13)</b>	<b>82,972</b>	<b>-</b>	<b>82,972</b>

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 26 to 32 form part of these financial statements

## Rainbow Surprise CIO

### Balance Sheet as at 31<sup>st</sup> December 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	(8)	693	9,798
Total fixed assets		<u>693</u>	<u>9,798</u>
<b>Current Assets</b>			
Debtors	(11)	23,994	4,183
Cash at Bank and in hand		65,352	59,598
Total current assets		<u>89,346</u>	<u>63,781</u>
<b>Liabilities</b>			
Creditors:			
Amounts falling due within one year	(12)	7,067	3,042
<b>Net current assets or liabilities</b>		<u>7,067</u>	<u>3,042</u>
<b>Total assets less current liabilities</b>		82,279	60,739
<b>Total net assets or liabilities</b>		<u>82,972</u>	<u>70,537</u>
<b>The funds of the charity</b>			
Restricted income funds	(13)	-	-
Unrestricted income funds	(13)	82,972	70,537
Total unrestricted funds		<u>82,972</u>	<u>70,537</u>
<b>Total charity funds</b>		<u>82,972</u>	<u>70,537</u>

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

Shakar Hussain (Chair)



Date: 08<sup>th</sup> January 2024

The notes on pages 26 to 32 form part of these financial statements



## Rainbow Surprise CIO

### Statement of cash flows for the year ended 31<sup>st</sup> December 2023

	Note	2023 £	2022 £
<b>Cash provided by/(used in) operating activities</b>	<b>15</b>	6,447	(41,120)
Cash flows from investing activities			
Purchase of fixed assets		693	-
Sale of fixed asset			
Loss on disposal of fixed asset			
<b>Net cash provided by investing activities</b>		<u>693</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year		5,754	(41,120)
Cash and cash equivalents brought forward		59,598	100,718
<b>Cash and cash equivalents carried forward</b>		<u><u>65,352</u></u>	<u><u>59,598</u></u>

Notes to the accounts for the year ended 31<sup>st</sup> December 2023

**1. Accounting policies**

**(a) Basis of preparation of account**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustee's at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants which relate to a specific period are deferred.

**(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal obligation or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure other than that capitalised has been reflected in the income and expenditure account on an accruals basis including support costs and governance costs which are allocated or apportioned to the applicable expenditure headings.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Governance costs comprise all costs including the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs. Support costs have been allocated between governance costs and other support costs. The allocation of support and governance costs is analysed in note 7.

## Rainbow Surprise CIO

### Notes to the accounts (continued) for the year ended 31<sup>st</sup> December 2023

#### (g) Cost of raising funds

There were no costs associated with raising funds for the year ended 31<sup>st</sup> December 2023.

#### (h) Charitable activities

Costs of charitable activities includes governance costs and support costs as shown in note 7.

#### (i) Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £200 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

<b>Furniture &amp; Equipment</b>	25% on cost	<b>Play Equipment</b>	25% on cost
<b>Motor Vehicles</b>	25% on cost	<b>Computer</b>	25% on cost

#### (j) Taxation

The charity is not subject to any taxes on its charitable activities.

#### (k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

#### (l) Pensions

The charity does not currently operate a pension scheme as it currently has no paid employees.

#### (m) Contingent liabilities

A contingent liability is defined and disclosed for those grants resulting from:

A possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees` control.

### 2. Related party transactions and trustees` expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. (2022:nil).

### 3. Donations and legacies

			Year Ended 31st December 2023	Year Ended 31st December 2022
	Unrestricted £	Restricted £	Total funds £	Total funds £
Donations	6,217	-	6,217	7,308
	<b>6,217</b>	<b>-</b>	<b>6,217</b>	<b>7,308</b>
<b>2022</b>	<b>7,308</b>	<b>-</b>	<b>7,308</b>	



## Rainbow Surprise CIO

### Notes to the accounts (continued) for the year ended 31<sup>st</sup> December 2023

#### 4. Income from charitable activities

			31st December 2023	31st December 2022
	Unrestricted	Restricted	Total funds	Total funds
	£	£	£	£
Manchester City Council	-	63,753	63,753	15,790
The works	-	-	-	9,792
Sports Equal	-	-	-	2,000
Caritos Diocese	-	-	-	4,996
Hubbub	381	1,000	1,381	-
Jigsaw Homes	-	8,540	8,540	6,480
SSG Sustainable	-	-	-	20,272
Manchester Active	-	47,902	47,902	18,814
Jam H	-	9,622	9,622	7,233
Bauer Radio	-	2,850	2,850	-
Lottery	-	16,941	16,941	-
The cooperative	-	-	-	1,300
MWF Grant	-	-	-	2,000
Manchester BME Network	-	-	-	3,000
Other grants	-	-	-	15,328
	<b>381</b>	<b>150,608</b>	<b>150,989</b>	<b>107,005</b>
2022	16,628	90,377	107,005	

#### 5. Other trading activities

			31st December 2023	31st December 2022
	Unrestricted	Restricted	Total funds	Total funds
	£	£	£	£
Other trading activities	81,694	-	81,694	34,610
	81,694	-	81,694	34,610
2022	34,610	-	34,610	

## Rainbow Surprise CIO

### Notes to the accounts (continued) for the year ended 31<sup>st</sup> December 2023

#### 6. Expenditure

			Year ended 31st December 2023	Year ended 31st December 2022
	Unrestricted	Restricted	Total	Total
Expenditure on charitable activities	£	£	£	£
Wages	11,328	20,138	31,466	28,529
Charitable expenditure	45,655	124,862	170,517	158,219
Premises	6,367	5,108	11,475	-
Support costs	2,059	500	2,559	1,689
Governance	650	-	650	650
Depreciation	9,798	-	9,798	10,941
	<b>75,857</b>	<b>150,608</b>	<b>226,465</b>	<b>200,028</b>
2022	104,757	95,271	200,028	

#### 7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below.

			2023	2022	Basis of apportionment
	General support	Governance	Total	Total	
Accountancy Fees	-	650	650	650	Nature of expenditure
Insurance	1,352	-	1,352	1,348	Nature of expenditure
Postage, printing & stationary	1,207	-	1,207	341	Nature of expenditure
	<b>2,559</b>	<b>650</b>	<b>3,209</b>	<b>2,339</b>	

## Rainbow Surprise CIO

### Notes to the accounts (continued) for the year ended 31<sup>st</sup> December 2023

#### 8. Fixed Assets

	Equipment £	Motor £	Computer £	Total £
<b>Cost</b>				
As at 01.01.2023	5,764	33,216	8,169	47,149
Additions	693	-	-	693
As at 31.12.2023	6,457	33,216	8,169	47,842
<b>Depreciation</b>				
As at 01.01.2023	5,764	24,562	7,025	37,351
Charge for year	-	8,654	1,144	9,798
As at 31.12.2023	5,764	33,216	8,169	47,149
<b>NET BOOK VALUE</b>				
As at 01.01.2023	-	8,654	1,144	9,798
As at 31.12.2023	693	-	-	693

#### 9. Independent Examiner Fees

	Year Ended Total Funds 31 <sup>st</sup> December 2023 £	Year Ended Total Funds 31 <sup>st</sup> December 2022 £
Independent Examination Fees	650	650
	650	650

#### 10. Analysis of staff costs

The charity employed staff during the period - 1 FTE staff.  
No staff were paid more than £60,000 per annum.

#### 11. Analysis of debtors

	2023 £	2022 £
Prepayments	1,777	233
Debtors	22,217	3,950
	23,994	4,183

Prepayments relate to unrestricted funds (2022unrestricted)

Notes to the accounts (continued) for the year ended 31<sup>st</sup> December 2023

## 12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	650	650
Other creditors	6,417	2,392
	<u>7,067</u>	<u>3,042</u>

Creditors related to unrestricted (£7,067) funds in 2023 and unrestricted in 2022 (£3,042)

## 13. Analysis of charitable funds

## Analysis of movement in unrestricted funds

	Balance as at 01.01.2023	Incoming Resources	Resources Expended	Transfers	Balance as at 31.12.2023
<b>UNRESTRICTED</b>					
General Fund	70,537	88,292	75,857	-	82,972
Total Unrestricted Funds	<u>70,537</u>	<u>88,292</u>	<u>75,857</u>	<u>-</u>	<u>82,972</u>

## Name of unrestricted fund:

## Description and nature of fund

	Balance as at 01.01.2023	Incoming Resources	Resources Expended	Transfers	Balance as at 31.12.2023
<b>RESTRICTED</b>					
Manchester City Council	-	63,753	63,753	-	-
Hubbub	-	1,000	1,000	-	-
Jigsaw Homes	-	8,540	8,540	-	-
Manchester Active	-	47,902	47,902	-	-
Jam H	-	9,622	9,622	-	-
Bauer Radio	-	2,850	2,850	-	-
Lottery	-	16,941	16,941	-	-
	<u>-</u>	<u>150,608</u>	<u>150,608</u>	<u>-</u>	

General fund

The "free reserves" after allowing for all designated funds

## Analysis of movement in restricted funds

## Name of restricted fund

## Description, nature and purpose of fund

Manchester City Council	Funds for running costs and cost of living payments
Hubbub	Funds for running costs
Jigsaw Homes	Activities
Manchester Active	Funds for playscheme
Jam H	Therapy sessions
Bauer Radio	Childrens school uniforms, haircuts, and accessories
Lottery	Running costs



Notes to the accounts (continued) for the year ended 31<sup>st</sup> December 2023

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Tangible fixed assets	693	-	693
Cash at bank and in hand	65,352	-	65,352
Other net current assets/(liabilities)	16,927	-	16,927
Total	<u>82,972</u>	<u>-</u>	<u>82,972</u>

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income/expenditure for the year	12,435	(51,105)
Adjustments for:		
Depreciation charge	9,798	10,941
Decrease/(increase) in debtors	(19,811)	(3,348)
Increase/ (decrease in creditors)	<u>4,025</u>	<u>2,392</u>
Net cash provided by / (used) in operating	6,447	(41,120)