

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
**for the year ended 31 December 2018**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2018	Total 2017
Receipts		£	£	£	£	£
Donations and legacies	2	1326.93	0.00	0.00	1326.93	1965.55
Charitable activities	3	258.00	0.00	0.00	258.00	0.00
Other trading activities		0.00	0.00	0.00	0.00	0.00
Investment income		0.00	0.00	0.00	0.00	0.00
Other		0.00	0.00	0.00	0.00	0.00
		-----	-----	-----	-----	-----
		1584.93	0.00	0.00	1584.93	1965.55
Sale of investments		0.00	0.00	0.00	0.00	0.00
Sale of fixed assets		0.00	0.00	0.00	0.00	0.00
Loans received		0.00	0.00	0.00	0.00	0.00
		-----	-----	-----	-----	-----
Total receipts		1584.93	0.00	0.00	1584.93	1965.55
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<b>Payments</b>						
Raising funds		0.00	0.00	0.00	0.00	0.00
Charitable activities	4	1238.55	0.00	0.00	1238.55	1829.89
Investment costs		0.00	0.00	0.00	0.00	0.00
Other		0.00	0.00	0.00	0.00	0.00
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		1238.55	0.00	0.00	1238.55	1829.89
Purchase of investments		0.00	0.00	0.00	0.00	0.00
Purchase of fixed assets		0.00	0.00	0.00	0.00	0.00
Loan repayments		0.00	0.00	0.00	0.00	0.00
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Total payments		1238.55	0.00	0.00	1238.55	1829.89
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Net receipts/(payments)		346.38	0.00	0.00	346.38	135.66
Transfers between funds		0.00	0.00	0.00	0.00	0.00
		-----	-----	-----	-----	-----
Net movement in funds		346.38	0.00	0.00	346.38	135.66
Funds brought forward		910.95	0.00	0.00	910.95	775.29
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Funds carried forward		1257.33	0.00	0.00	1257.33	910.95
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**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2018**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	910.95	0.00	0.00	910.95	775.29
Net movement in funds	346.38	0.00	0.00	346.38	135.66
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Bank and cash at end of year	1257.33	0.00	0.00	1257.33	910.95
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank deposit accounts				0.00	0.00
Bank current accounts				1222.63	802.93
Cash in hand				34.70	108.02
				-----	-----
				1257.33	910.95
				=====	=====
<b>Other Assets</b>					
Fixed assets				0.00	0.00
Investments				0.00	0.00
Gift Aid receivable on donations				202.40	0.00
				-----	-----
				202.40	0.00
				=====	=====
<b>Liabilities</b>					
Loans				0.00	0.00
Other				0.00	0.00
				-----	-----
				0.00	0.00
				=====	=====
<b>Unit Funds</b>				1459.73	910.95
				=====	=====

Approved by the trustees at a meeting on 23<sup>rd</sup> September 2019 and signed on its behalf by

Beth Blight

23<sup>rd</sup> September 2019

*Beth Blight*

Lynsey Kinning

23<sup>rd</sup> September 2019

*L. Kinning*

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2018**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the charity is less than £250,000 the charity have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**FUND ACCOUNTING**

Endowment funds are funds, the capital of which must be retained either permanently or at the unit's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific unit activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the unit's general purposes. Designated funds are general funds set aside by the unit for use in the future.

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2018 £	Total 2017 £
Dues	1009.52	0.00	0.00	1009.52	1259.05
Donations	64.11	0.00	0.00	64.11	210.00
EA grant	95.75	0.00	0.00	95.75	273.00
Contributions towards Uniform	157.55	0.00	0.00	157.55	223.50
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	1326.93	0.00	0.00	1326.93	1965.55
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**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2018**

**3. CHARITABLE DONATIONS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Sponsored walk	215.00	0.00	0.00	215.00	0.00
Fundraiser for Fonic Trust	43.00	0.00	0.00	43.00	0.00
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	258.00	0.00	0.00	258.00	0.00
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**4. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Badges & Uniform	327.05	0.00	0.00	327.05	571.85
Display	236.93	0.00	0.00	236.93	322.56
Charity Donations	203.00	0.00	0.00	203.00	367.15
Crafts & supper	155.64	0.00	0.00	155.64	264.68
Rainbow outings	50.22	0.00	0.00	50.22	133.00
Christmas & Birthday Presents to Rainbows	194.71	0.00	0.00	194.71	142.55
Girlguiding Fee	0.00	0.00	0.00	0.00	28.10
Party Animals visit	71.00	0.00	0.00	71.00	0.00
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	1238.55	0.00	0.00	1238.55	1829.89
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