

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**

**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**

**for the year ended 31 December 2019**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
<b>Receipts</b>		£	£	£	£	£
Donations and legacies	2	2068.69	0.00	0.00	2068.69	1326.93
Charitable activities	3	500.00	0.00	0.00	500.00	258.00
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
		-----	-----	-----	-----	-----
		2568.69	0.00	0.00	2568.69	1584.93
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
		-----	-----	-----	-----	-----
<b>Total receipts</b>		2568.69	0.00	0.00	2568.69	1584.93
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds		0.00	0.00	0.00	0.00	0.00
Charitable activities	4	2102.72	0.00	0.00	2102.72	1238.55
Investment costs		0.00	0.00	0.00	0.00	0.00
Other		0.00	0.00	0.00	0.00	0.00
		-----	-----	-----	-----	-----
		2102.72	0.00	0.00	2102.72	1238.55
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
		-----	-----	-----	-----	-----
<b>Total payments</b>		2102.72	0.00	0.00	2102.72	1238.55
		-----	-----	-----	-----	-----
Net receipts/(payments)		465.97	0.00	0.00	465.97	346.38
Transfers between funds		0.00	0.00	0.00	0.00	0.00
		-----	-----	-----	-----	-----
Net movement in funds		465.97	0.00	0.00	465.97	346.38
Funds brought forward		1257.33	0.00	0.00	1257.33	910.95
		-----	-----	-----	-----	-----
Funds carried forward		1723.30	0.00	0.00	1723.30	1257.33
		=====	=====	=====	=====	=====

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2019**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2019	Total 2018
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and cash at start of year	1257.33	0.00	0.00	1257.33	910.95
Net movement in funds	465.97	0.00	0.00	465.97	346.38
	-----	-----	-----	-----	-----
Bank and cash at end of year	1723.30	0.00	0.00	1723.30	1257.33
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank deposit accounts				0.00	0.00
Bank current accounts				1689.97	1222.63
Cash in hand				33.33	34.70
				-----	-----
				1723.30	1257.33
				=====	=====
<b>Other Assets</b>					
Fixed assets				0.00	0.00
Investments				0.00	0.00
Gift Aid receivable on donations				100.00	202.40
				-----	-----
				100.00	202.40
				=====	=====
<b>Liabilities</b>					
Loans				0.00	0.00
Other				0.00	0.00
				-----	-----
				0.00	0.00
				=====	=====
<b>Unit Funds</b>				1823.30	1459.73
				=====	=====

Approved by the trustees at a meeting on 24<sup>th</sup> September 2020 and signed on its behalf by

Beth Blight

24<sup>th</sup> September 2020

*Beth Blight*

Lynsey Kinning

24<sup>th</sup> September 2020

*L Kinning*

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2019**

**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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Dues	490.00	0.00	0.00	490.00	1009.52
Gift aid reclaimed	202.84	0.00	0.00	202.84	0.00
Donations	1178.85	0.00	0.00	1178.85	64.11
EA grant	164.00	0.00	0.00	164.00	95.75
Contributions towards Uniform	33.00	0.00	0.00	33.00	157.55
	-----	-----	-----	-----	-----
	2068.69	0.00	0.00	2068.69	1326.93
	=====	=====	=====	=====	=====

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2019**

**3. CHARITABLE DONATIONS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Sponsored walk	500.00	0.00	0.00	500.00	215.00
Fundraiser for Fonic Trust	0.00	0.00	0.00	0.00	43.00
	-----	-----	-----	-----	-----
	500.00	0.00	0.00	500.00	258.00
	=====	=====	=====	=====	=====

**4. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
Badges & Uniform	291.15	0.00	0.00	291.15	327.05
Display	93.27	0.00	0.00	93.27	236.93
Charity Donations	300.00	0.00	0.00	300.00	203.00
Crafts & supper	128.34	0.00	0.00	128.34	155.64
Rainbow outings	81.02	0.00	0.00	81.02	50.22
Christmas & Birthday Presents to Rainbows	72.94	0.00	0.00	72.94	194.71
Girlguiding subscription	1136.00	0.00	0.00	1136.00	0.00
Party Animals visit	0.00	0.00	0.00	0.00	71.00
	-----	-----	-----	-----	-----
	2102.72	0.00	0.00	2102.72	1238.55
	=====	=====	=====	=====	=====