

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

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

**for the year ended 31 December 2020**

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
Receipts		£	£	£	£	£
Donations and legacies	2	175.00	0.00	0.00	175.00	2068.69
Charitable activities	3	0.00	0.00	0.00	0.00	500.00
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
		-----	-----	-----	-----	-----
		175.00	0.00	0.00	175.00	2568.69
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		175.00	0.00	0.00	175.00	2568.69
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds		0.00	0.00	0.00	0.00	0.00
Charitable activities	4	819.35	0.00	0.00	819.35	2102.72
Investment costs		0.00	0.00	0.00	0.00	0.00
Other		0.00	0.00	0.00	0.00	0.00
		-----	-----	-----	-----	-----
		819.35	0.00	0.00	819.35	2102.72
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
		-----	-----	-----	-----	-----
Total payments		819.35	0.00	0.00	819.35	2102.72
		-----	-----	-----	-----	-----
Net receipts/(payments)		(644.35)	0.00	0.00	(644.35)	465.97
Transfers between funds		0.00	0.00	0.00	0.00	0.00
		-----	-----	-----	-----	-----
Net movement in funds		(644.35)	0.00	0.00	(644.35)	465.97
Funds brought forward		1723.30	0.00	0.00	1723.30	1257.33
		-----	-----	-----	-----	-----
Funds carried forward		1078.95	0.00	0.00	1078.95	1723.30
		=====	=====	=====	=====	=====

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**As at 31 December 2020**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
<b>Funds Reconciliation</b>					
Bank and cash at start of year	1723.30	0.00	0.00	1723.30	1257.33
Net movement in funds	(644.35)	0.00	0.00	(644.35)	465.97
	-----	-----	-----	-----	-----
Bank and cash at end of year	1078.95	0.00	0.00	1078.95	1723.30
	=====	=====	=====	=====	=====
<b>Bank &amp; Cash Balances</b>					
Bank deposit accounts				0.00	0.00
Bank current accounts				1076.97	1689.97
Cash in hand				1.98	33.33
				-----	-----
				1078.95	1723.30
				=====	=====
<b>Other Assets</b>					
Fixed assets				0.00	0.00
Investments				0.00	0.00
Gift Aid receivable on donations				102.75	100.00
				-----	-----
				102.75	100.00
				=====	=====
<b>Liabilities</b>					
Loans				0.00	0.00
Other				0.00	0.00
				-----	-----
				0.00	0.00
				=====	=====
<b>Unit Funds</b>				1181.70	1823.30
				=====	=====

Approved by the trustees at a meeting on 21<sup>st</sup> August 2021 and signed on its behalf by

Beth Blight



21<sup>st</sup> August 2021

Lynsey Kinning



21<sup>st</sup> August 2021

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2020**

**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	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2020	2019
	£	£	£	£	£
Dues	11.00	0.00	0.00	11.00	490.00
Gift aid reclaimed	0.00	0.00	0.00	0.00	202.84
Donations	0.00	0.00	0.00	0.00	1178.85
EA grant	164.00	0.00	0.00	164.00	164.00
Contributions towards					
Uniform	0.00	0.00	0.00	0.00	33.33
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	175.00	0.00	0.00	175.00	2068.69
	=====	=====	=====	=====	=====

**97<sup>TH</sup> BELFAST RAINBOWS UNIT**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**for the year ended 31 December 2020**

**3. CHARITABLE DONATIONS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Sponsored walk	0.00	0.00	0.00	0.00	500.00
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	0.00	0.00	0.00	0.00	500.00
	=====	=====	=====	=====	=====

**4. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Badges & Uniform	0.00	0.00	0.00	0.00	291.15
Display	0.00	0.00	0.00	0.00	93.27
Charity Donations	0.00	0.00	0.00	0.00	300.00
Crafts & supper	21.39	0.00	0.00	21.39	128.34
Rainbow outings	0.00	0.00	0.00	0.00	81.02
Christmas & Birthday Presents to Rainbows	20.96	0.00	0.00	20.96	72.94
Girlguiding subscription	777.00	0.00	0.00	777.00	1136.00
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	819.35	0.00	0.00	819.35	2102.72
	=====	=====	=====	=====	=====