

The Rainbow Centre (Scarborough) CIO

England & Wales · Charity number 1183490

Details

Other names	SCARBOROUGH SOCIAL ACTION CENTRE (ST MARY'S WITH HOLY APOSTLES), THE RAINBOW CENTRE (SCARBOROUGH) CIO
Status	Registered
Legal form	CIO
Registered	2019-05-20
Register	View on the Charity Commission register

Contact

Address
The Rainbow Centre
Parish House
Castle Road
Scarborough
North Yorkshire
YO11 1TH

Phone 01723500663

Email jo@rainbowcentre.org

Website www.therainbowcentre.org

Activities

Objects: For the public benefit, to relieve poverty and financial hardship and to relieve those in need by reason of homelessness or other disadvantage in Scarborough, Filey and the surrounding area, in particular (but not exclusively) by providing advice, support and practical assistance including the provision of food, clothing, bedding, domestic appliances and debt counselling.

Activities: A social action centre supporting vulnerable people in crisis. The centre provides day care services for the homeless and people in emergency accommodation including a food bank, clothing/bedding/kitchen appliances, a shower, washing machine and dryer, community cafe, TV lounge and garden.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- East Riding Of Yorkshire
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£448,925	£394,845	-	-
2024-12-31	£514,220	£332,447	£445,538	16
2023-12-31	£393,424	£302,847	-	-
2022-12-31	£346,694	£359,897	-	-
2021-12-31	£363,223	£395,868	-	-
2020-12-31	£371,747	£306,752	-	-

Trustees

Name	Role	Appointed
Howard Bernard Newton	Chair	2019-04-16
Dr David John Knowelden		2019-04-16
ELIZABETH CAROLINE PINDAR		2025-11-19
Emma Brady		2024-09-18
Eric John Smart		2019-04-16
JANET HELEN JEFFERSON		2019-04-16
Pamela Linda Barton		2019-04-16

The Rainbow Centre (Scarborough) CIO

England & Wales - Charity number 1183490

Accounts

Charity registration number: 1183490

**THE RAINBOW CENTRE (SCARBOROUGH) CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Asquith Accountants Ltd
Rowan House
7 West Bank
Scarborough
North Yorkshire
YO12 4DX

**The Rainbow Centre (Scarborough) CIO
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The Rainbow Centre (Scarborough) CIO Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The charity exists to promote the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through collaboration with local people, authorities and voluntary organisations.

From our base at Parish House, we provide a multi-activity community centre offering a café, support for homeless and vulnerable individuals, debt advice, access to health services, and wellbeing interventions. At its heart, the Rainbow Centre is a place of welcome - somewhere people are known by name, listened to without judgement and supported toward stability and hope.

Public Benefit

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

All details relating to how the charity has carried out these purposes are included within the charitable activities section of this report.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

If 2024 was a year of growth, 2025 has been a year of deepening impact.

The needs of those accessing our services continue to increase in complexity. Many individuals present with overlapping challenges — homelessness, mental ill health, addiction, trauma, debt, social isolation and digital exclusion. In response, the Centre has focused on strengthening partnerships, embedding safeguarding, investing in staff development and creating meaningful progression pathways for people with lived experience.

The result has been a service that is more co-ordinated, more resilient and increasingly recognised as a central hub of support within the local community.

Client Support and Homeless Services

Partnership in Action

During 2025, our relationship with North Yorkshire Council developed significantly. The Rough Sleeper Team are now based daily at the Rainbow Centre, using the building as an operational hub.

This seemingly practical change has had profound impact. Instead of clients navigating multiple offices and repeating their story to different agencies, support is coordinated under one roof. Communication is quicker. Decisions are faster. Trust is stronger.

As a direct result of this embedded partnership model, 44 individuals who were rough sleeping have been supported into accommodation over the last year. Behind that number are 44 stories of doors closed against the cold, of safety restored, and of the first fragile steps toward rebuilding lives.

Health, Dignity and Access

Health inequality remains one of the starkest realities facing people experiencing homelessness. During 2025, we hosted the Dentaaid dental van for the first time in partnership with North Yorkshire Council

Eight clients received urgent dental treatment, and two were referred for hospital-based care.

For many, this was the first time in years they had accessed dental services. Addressing pain and infection is about more than health — it restores dignity, confidence and the ability to move forward.

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The Rainbow Centre (Scarborough) CIO Trustees' Report (continued) For The Year Ended 31 December 2025

Main Achievements - continued

Alongside this, our Home space continued to evolve. Generous local tradespeople helped expand and improve the environment, creating a more welcoming and functional setting. A dedicated computer access area now enables clients to search for employment, manage Universal Credit, explore housing options and reconnect with essential digital services. In an increasingly online world, this has become a critical step toward independence.

Safeguarding and Trauma-Informed Practice

In response to the growing complexity of the needs presented, 2025 saw a thorough review of safeguarding across the organisation. This review highlighted opportunities to strengthen both procedure and practice. As a result, clearer reporting pathways were introduced, staff training was enhanced and safeguarding oversight was formalised through the Designated Safeguarding Lead. These developments have increased staff confidence and ensured that concerns are identified and addressed in a timely and consistent manner.

The team also received specialist trauma-informed training from Dr Donaldson, Consultant Psychiatrist. This has deepened staff understanding of how trauma shapes behaviour and engagement, enabling more compassionate and consistent responses.

Safeguarding is no longer simply a policy; it is a shared culture.

From Client to Colleague

One of the most powerful moments of 2025 has been the appointment of Simon as a paid Client Support Worker.

Simon first came to the Rainbow Centre approximately three years ago as a client experiencing homelessness. Through sustained support, he moved into stable accommodation and is now an integral member of our staff team.

His journey embodies the long-term impact of person-centred support. For current clients, Simon represents visible hope — proof that change is possible.

Growing Community Through Drop-In

Our drop-in sessions have continued to grow and are now firmly embedded in the community. They provide early intervention for those at risk of crisis, as well as a consistent point of contact for people not yet ready to engage in structured support. They reduce isolation, foster belonging and enable multi-agency engagement in an informal and accessible way.

Numbers and Impact

While the true impact of the Rainbow Centre is seen in changed lives rather than statistics, we recognise the importance of demonstrating the scale and reach of our work. The figures below represent the breadth of support delivered across our services during 2025.

During the year we:

- Served 2,129 meals to individuals experiencing homelessness or crisis
- Distributed 7,596 food parcels to individuals, couples and families
- Supported people 33,323 times through direct client interventions
- Provided bedding, clothing and essential household items on 1,362 occasions
- Issued energy or fuel vouchers to 900 households facing fuel poverty
- Registered 392 households on the Priority Services Register

These numbers reflect thousands of conversations, cups of tea shared, forms completed, referrals made and moments of reassurance offered.

Behind every statistic is a person navigating hardship - someone facing eviction, grief, trauma, addiction, debt or isolation. Our role is not only to meet immediate need, but to walk alongside individuals as they regain stability, confidence and hope.

As demand continues to rise, these figures illustrate both the scale of need within our community and the importance of sustaining and strengthening the Rainbow Centre's work in the years ahead.

Rainbow Money Debt Advice

2025 has been a year of both renewal and remarkable impact for Rainbow Money.

At the start of the year, Susanne Marks joined as administrator following the deeply felt loss of Victoria in late 2024. Susanne quickly established herself as an efficient and compassionate presence within the team, strengthening the service and enhancing the experience of clients.

During 2025:

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**The Rainbow Centre (Scarborough) CIO
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Main Achievements - continued

- 315 clients were supported at the Rainbow Centre
- 11 clients were supported at Westway Open Arms
- £3,876,000 of debt was addressed
- 122 clients had their debts written off through insolvency or creditor agreements

These figures reflect not only financial intervention, but emotional relief. Clients describe the service as "a bright light in darkness," speaking of finally being able to "breathe again" after months - sometimes years - of anxiety and financial stress.

Rainbow Money also continues as the Scarborough advocate for Acts 435. During 2025, 63 clients received support totalling £11,675 for essential items and crisis needs

In one deeply moving case, funding enabled a short holiday for a family where the mother had only months to live - a reminder that poverty relief can also be about creating precious memories.

The closure of the Eastfield branch at the end of 2025, due to volunteer retirement, has highlighted the importance of succession planning. Discussions are ongoing with partners to ensure continued local provision.

Financial Review

Financial Position

The Statement of Financial Activities shows an overall surplus for the year of £25,160 (2024: £181,773 surplus).

Total reserves held at the year end were £470,698 (2024: £445,538). Of these, £nil (2024: £nil) related to restricted funds. Unrestricted funds totalled £470,698 (2024: £445,538), of which £470,698 (2024: £445,538) are liquid resources available to support the charity's day to day activities.

The trustees consider that an appropriate level of free reserves is £197,500. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap of funding activities currently financed by restricted income.

Reserves Policy

The Trustees consider sufficient reserves should be held to fulfil their duty of prudence and to fulfil the cost and legal obligations to wind up the charity should it be necessary. However, it is the view of the Trustees that this must be balanced by the need to invest in services to fulfil our charitable purpose. The Reserves Policy was reviewed in January 2025 as follows:

1. The Trustees consider that unrestricted cash reserves are required for the following reasons: a) To enable the Rainbow Centre to maintain its core contracted services for a period of 6 months
b) To provide for non-funded staffing costs such as redundancy, staff sickness, or parental leave arrangements and from unforeseen compliance costs relating to new or changing legislation
c) To provide alternative funding to meet any shortfall against a planned deficit budget
d) Contractual obligations for current lease arrangements
2. Amount of cash reserves to be held: The amount set for the above reasons will fluctuate annually, but as a general rule* the equivalent of 6 months running costs will be held. *If the Rainbow Centre is deemed financially and contractually secure, Trustees can agree to access reserves for development purposes.
3. Cash reserves sufficient for the immediate future are already held and the Trustees will endeavour to maintain them at an appropriate level by taking account of future provision requirements when setting the annual budget.
4. The Trustees will monitor the level of cash reserves when considering the quarterly reports from the Treasurer of the Board of Trustees. Cash reserves sufficient for the immediate future are already held and the trustees will endeavour to maintain them at an appropriate level by taking account of future provision requirements when setting the annual budget. Reserves are monitored by the Board of Trustees on a quarterly basis.

**The Rainbow Centre (Scarborough) CIO
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Investment policy

The Board of Trustees have considered the most appropriate policy for investing funds and has found that the CAF Charity Bank and Nationwide Building Society meets their requirements for security of funds and achieves a competitive rate of interest as well as allowing easy access to the capital.

Remuneration Policy

The trustees determine staff remuneration with reference to the National Joint Council pay scales and the underpinning guidance on role alignment to grade.

Structure, Governance and Management

Governing Document

The organisation is a registered Charitable Incorporated Organisation (CIO), originally registered on 19 May 2019. The activities and net assets of the former unincorporated charity (number 1071090), also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019. On 18 September 2025, the charity formally adopted its working name, The Rainbow Centre.

Trustee Selection Methods

New trustees are recruited based on the skills and experience they can contribute to the charity.

Risk management

The charity has a robust reserves position and has a risk assessment procedure. We have identified the need to diversify our sources of income from trusts and contracts to give us more resilience as an organisation.

The principal financial risks and uncertainties are considered to relate primarily to the ability of the Charity to access funding for its activities and generate sufficient unrestricted Income to support its infrastructure. The Trustees aim to manage these risks through the timely submission of funding bids and the identification of suitable income-generating activities in line with its general aims.

The regular reports received at committee meetings enable the Trustees to monitor major risks to which the Charity is exposed so that necessary steps can be taken to manage those risks.

Volunteers

The Rainbow Centre has around 35 active volunteers and the trustees. We understand that volunteers gift their time to help local people in need, and we acknowledge with gratitude the continuing contribution of volunteers to the Charity.

Reference and Administrative Details

Trustees

Mrs E Brady
Mr E J Smart
Mr D J Knowelden
Mrs P L Barton
Mr H Newton
Ms J H Jefferson
Mr J M Trebble (resigned 06/06/2025)
Mr G Parkins (resigned 21/05/2025)
Mrs E Pindar (appointed 19/11/2025)

Charity Number

1183490

**The Rainbow Centre (Scarborough) CIO
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Principal Address

The Rainbow Centre
Parish House, Castle Road
Scarborough
North Yorkshire
YO11 1TH

Independent Examiner

Mr Christopher Dale Mattinson FCCA
Asquith Accountants Ltd
Rowan House
7 West Bank
Scarborough
North Yorkshire
YO12 4DX

**The Rainbow Centre (Scarborough) CIO
Trustees' Report (continued)
For The Year Ended 31 December 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

22 April 2026

H Newton

Mr H Newton

Trustee

17 April 2026

The Rainbow Centre (Scarborough) CIO
Independent Examiner's Report to the Trustees of The Rainbow Centre (Scarborough) CIO
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of The Rainbow Centre (Scarborough) CIO (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Christopher Dale Mattinson FCCA

17 April 2026
Rowan House
7 West Bank
Scarborough
North Yorkshire
YO12 4DX

**The Rainbow Centre (Scarborough) CIO
Statement of Financial Activities
For The Year Ended 31 December 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	124,315	-	124,315	349,430
Charitable activities:					
The Rainbow Centre		125,845	136,702	262,547	132,513
Other trading activities	4	28,991	-	28,991	5,534
Investments	5	9,583	-	9,583	7,360
Other	6	23,489	-	23,489	19,383
		<u>312,223</u>	<u>136,702</u>	<u>448,925</u>	<u>514,220</u>
EXPENDITURE ON:					
Charitable activities:					
The Rainbow Centre	8	(222,610)	(107,781)	(330,391)	(288,594)
Other		(64,454)	-	(64,454)	(43,853)
		<u>(287,064)</u>	<u>(107,781)</u>	<u>(394,845)</u>	<u>(332,447)</u>
NET INCOME		25,159	28,921	54,080	181,773
NET MOVEMENT IN FUNDS		25,159	28,921	54,080	181,773
RECONCILIATION OF FUNDS:					
Total funds brought forward		445,538	-	445,538	263,765
TOTAL FUNDS CARRIED FORWARD	18	<u><u>470,697</u></u>	<u><u>28,921</u></u>	<u><u>499,618</u></u>	<u><u>445,538</u></u>

The notes on pages 11 to 16 form part of these financial statements.

**The Rainbow Centre (Scarborough) CIO
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025**

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	349,430	-	349,430
Charitable activities:				
The Rainbow Centre		130,094	2,419	132,513
Other trading activities	4	5,534	-	5,534
Investments	5	7,360	-	7,360
Other	6	19,383	-	19,383
		<u>511,801</u>	<u>2,419</u>	<u>514,220</u>
EXPENDITURE ON:				
Charitable activities:				
The Rainbow Centre	8	(286,175)	(2,419)	(288,594)
Other		(42,874)	(979)	(43,853)
		<u>(329,049)</u>	<u>(3,398)</u>	<u>(332,447)</u>
NET INCOME		<u>182,752</u>	<u>(979)</u>	<u>181,773</u>
NET MOVEMENT IN FUNDS		<u>182,752</u>	<u>(979)</u>	<u>181,773</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		262,786	979	263,765
TOTAL FUNDS CARRIED FORWARD	18	<u><u>445,538</u></u>	<u><u>-</u></u>	<u><u>445,538</u></u>

The notes on pages 11 to 16 form part of these financial statements.

**The Rainbow Centre (Scarborough) CIO
Statement of Financial Position
As At 31 December 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	13	2,380	-	2,380	1,662
		2,380	-	2,380	1,662
CURRENT ASSETS					
Stocks	14	250	-	250	250
Debtors	15	8,345	-	8,345	12,359
Cash at bank and in hand		472,386	28,921	501,307	508,149
		480,981	28,921	509,902	520,758
Creditors: Amounts Falling Due Within One Year	16	(12,664)	-	(12,664)	(76,882)
NET CURRENT ASSETS (LIABILITIES)		468,317	28,921	497,238	443,876
TOTAL ASSETS LESS CURRENT LIABILITIES		470,697	28,921	499,618	445,538
NET ASSETS		470,697	28,921	499,618	445,538
FUNDS OF THE CHARITY					
Restricted Funds				28,921	-
Unrestricted Funds				470,697	445,538
TOTAL FUNDS	18			499,618	445,538

On behalf of the board



Mr H Newton

Trustee
17 April 2026

The notes on pages 11 to 16 form part of these financial statements.

**The Rainbow Centre (Scarborough) CIO
Notes to the Financial Statements
For The Year Ended 31 December 2025**

1. General Information

The Rainbow Centre (Scarborough) CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1183490. The principal address is The Rainbow Centre, Parish House, Castle Road, Scarborough, North Yorkshire, YO11 1TH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

2.3. Resources Expended

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

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	25% reducing balance
Fixtures & Fittings	20% on cost

**The Rainbow Centre (Scarborough) CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts:		
Donations and gifts	112,603	141,961
Gift aid	11,712	7,469
Legacies	-	200,000
	124,315	349,430

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Fundraising events	28,991	5,534

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	9,583	7,360

**The Rainbow Centre (Scarborough) CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

6. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Cafe income	17,425	17,760
Sale of rags	6,064	1,623
	<u>23,489</u>	<u>19,383</u>

7. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	695	2,562
Gain/Loss on disposal of tangible fixed assets	-	1,090
	<u>-</u>	<u>1,090</u>

8. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 9)	2025 Total
	£	£	£
The Rainbow Centre	51,421	278,970	<u>330,391</u>

	Activities undertaken directly	Support costs (see note 9)	2024 Total
	£	£	£
The Rainbow Centre	47,506	241,088	<u>288,594</u>

9. Support Costs

	2025
	The Rainbow Centre
	£
Employee costs	219,349
General administration	56,337
Depreciation	695
Governance costs	2,589
	<u>278,970</u>

**The Rainbow Centre (Scarborough) CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025**

	2024 The Rainbow Centre £
Employee costs	174,311
General administration	60,860
Depreciation	3,652
Governance costs	2,265
	241,088
	241,088

10. Independent Examiner's Remuneration

	2025 £	2024 £
Independent examination of the financial statements	2,214	2,160
	2,214	2,160
	2,214	2,160

11. Staff Costs

Staff costs were as follows:

	2025 £	2024 £
Wages and salaries	236,755	196,524
Social security costs	14,750	7,720
Other pension costs	4,576	3,730
	256,081	207,974
	256,081	207,974

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

All members of staff are employed on a part time basis. The full time equivalent number of staff at 31 December 2025 was 9 (2024: 9).

The total remuneration of key management personnel amounted to £33,603 (2024: £32,015).

In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running. The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

12. Average Number of Employees

Average number of employees during the year was as follows:

	2025	2024
General	7	6
Cafe	1	1
Support workers	9	8
	17	15
	17	15

The Rainbow Centre (Scarborough) CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

13. Tangible Assets

	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 January 2025	13,188	23,458	36,646
Additions	-	1,413	1,413
As at 31 December 2025	<u>13,188</u>	<u>24,871</u>	<u>38,059</u>
Depreciation			
As at 1 January 2025	13,188	21,796	34,984
Provided during the period	-	695	695
As at 31 December 2025	<u>13,188</u>	<u>22,491</u>	<u>35,679</u>
Net Book Value			
As at 31 December 2025	<u>-</u>	<u>2,380</u>	<u>2,380</u>
As at 1 January 2025	<u>-</u>	<u>1,662</u>	<u>1,662</u>

14. Stocks

	2025	2024
	£	£
Stock	250	250

15. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	8,345	12,359

16. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	192	2,284
Other creditors	2,404	59,432
Taxation and social security	4,791	3,164
Accruals and deferred income	5,277	12,002
	<u>12,664</u>	<u>76,882</u>

17. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £4,576 (2024: £3,730).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

The Rainbow Centre (Scarborough) CIO
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

18. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	445,538	312,223	(287,064)	470,697
Restricted funds				
Restricted funds	-	136,702	(107,781)	28,921
Total funds	<u>445,538</u>	<u>448,925</u>	<u>(394,845)</u>	<u>499,618</u>
	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	262,786	511,801	(329,049)	445,538
Restricted funds				
Restricted funds	979	2,419	(3,398)	-
Total funds	<u>263,765</u>	<u>514,220</u>	<u>(332,447)</u>	<u>445,538</u>

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

**The Rainbow Centre (Scarborough) CIO
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025**

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	112,603	141,961
Gift aid	11,712	7,469
Legacies	-	200,000
	<u>124,315</u>	<u>349,430</u>
Charitable Activities:		
The Rainbow Centre		
Grants	262,547	132,513
	<u>262,547</u>	<u>132,513</u>
Other trading activities		
Fundraising events	28,991	5,534
	<u>28,991</u>	<u>5,534</u>
Investments		
Bank interest received	9,583	7,360
	<u>9,583</u>	<u>7,360</u>
Other		
Cafe income	17,425	17,760
Sale of rags	6,064	1,623
	<u>23,489</u>	<u>19,383</u>
	<u>448,925</u>	<u>514,220</u>
EXPENDITURE ON:		
Charitable Activities:		
The Rainbow Centre		
Purchases	(13,913)	(13,795)
Cafe wages	(35,131)	(32,808)
Cafe NI	(2,377)	(903)
Wages and salaries	(201,624)	(163,716)
Employers NI	(12,373)	(6,817)
Pension contributions	(4,576)	(3,730)
Staff training	(776)	(48)
Motor expenses	(2,232)	(3,066)
Travelling and subsistence	(6,434)	(7,506)
Insurance	(972)	(1,370)
Telephone and internet	(3,085)	(3,207)
Sundry expenses	(1,760)	(1,182)
Other office costs	(8,251)	(12,514)
Management wages	(33,603)	(32,015)
Depreciation of fixtures and fittings	(695)	(2,562)
Deficit on disposal of tangible fixed assets	-	(1,090)

...CONTINUED

The Rainbow Centre (Scarborough) CIO
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 December 2025

Independent examiner's fees	(2,214)	(2,160)
Trustees indemnity insurance	(375)	(105)
	(330,391)	(288,594)
Other		
Parish House	(11,899)	(9,437)
Activities	(52,555)	(34,416)
	(64,454)	(43,853)
	(394,845)	(332,447)
NET INCOME	54,080	181,773

The Rainbow Centre (Scarborough) CIO

England & Wales - Charity number 1183490

Accounts

REGISTERED CHARITY NUMBER: 1183490

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024

for

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Asquith Accountants Ltd
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

Chairman's Report for 2024

The year began without a Vicar as the Rev'd Walker had left St Mary's in late December 2023 and interviews for the new incumbent were not held until September 2024. As a result, we took the opportunity in February to review the make-up of the board and decided to reduce the number from 12 to 9 with four trustees to be nominated by St Mary's PCC, four trustees to be appointed to represent our wider community and, of course, the Vicar as an ex-officio trustee. This still left us with one vacancy for an appointed trustee, and we were pleased to welcome Emma Brady to the board in June to fill this vacancy.

In the absence of a Vicar, informal meetings were held with the PCC to discuss various items of mutual interest including the fact that our lease on the building had expired and, of course, the ever-problematic issue of apportioning running costs for the building. It was generally agreed that the Centre occupied insufficient space for the full range of services we wished to offer to our clients and that significant building maintenance work was required to make the building fit for purpose. We were fortunate to secure a grant from the UK Prosperity Fund for a feasibility study on the redevelopment of the Parish House and this work was on-going at the year end.

The basement continued to suffer flooding following heavy rain and we were particularly fortunate to receive a donation of a new flood door from Scarborough Window Centre which, so far, has solved this problem.

Rev'd John Wells sadly died in March but, despite this, Church@Rainbow continues to meet in the hall on Wednesdays under the leadership of Jan Wells ably assisted by Andy and Carol Brooke.

Facilities for the homeless expanded and improved significantly during the year. The basement room was re-branded as Home@Rainbow allowing the homeless to have somewhere to call "home" and, at the same time, giving families and other clients of the Centre better access to services such as appointments with support workers, debt advice and the Cafe. These changes were welcomed by all our clients and allowed us to offer a much wider range of services to the homeless. This included drop-in sessions from the local authority Housing Department, MIND, Horizons Drug & Alcohol Rehabilitation Service, Citizens Advice, the NHS Homeless Support Nurse, GamCare (tackling gambling addiction), the Sexual Health Clinic, the Hepatitis Trust (for Hepatitis C testing), a mobile barber, HSBC Bank (to open bank accounts for the homeless) and Vision Care for the Homeless for eye tests.

Mainprize Offshore Ltd kindly funded branded tops and fleeces for our staff and volunteers which were greatly appreciated by all, especially in the cooler months. With their help we

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Contents of the Financial Statements
for the Year Ended 31 December 2024

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also intend to launch a "100 Club" of corporate sponsors and supporters to provide a regular income stream to cover every-day running costs as it is increasingly difficult to secure grant funding for running costs as most grant-giving trusts prefer to fund new projects. We also started to sell good quality second-hand clothing on-line via Vinted as an alternative to opening yet another charity shop on the high street and this initiative seems to be going well.

The community run Filey Community Fridge closed earlier in the year and NYC approached us to run a food bank in Filey as there was no other provision in the town. In July, with financial assistance from NYC, we opened a food bank in the Filey Methodist Church which runs for 2 days a week.

We were sad to see Carol Turner, a volunteer receptionist with 9 years of service to the Centre, decide to retire following all the Christmas events. Carol will be greatly missed even though she has promised to come back to help at Christmas next year.

Based on costs we decided to change our auditors for 2024 to Asquiths and we hope to be able to build a strong relationship with them in the coming years.

The year ended with a small surplus of income over expenditure and the Rainbow Centre is in a strong financial position going forward despite a reduction in general donations probably caused by the current financial crisis facing many of our regular donors.

Howard Newton

Chair of trustees

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Reference and Administrative Details
for the Year Ended 31 December 2024

TRUSTEES

Mrs E Brady Trustee (appointed 18.9.24)
E J Smart Trustee
D J Knowelden Trustee
Mrs P L Barton Trustee
H Newton Trustee
Ms J H Jefferson
J M Trebble (resigned 6.6.25)
G Parkins (resigned 21.5.25)

REGISTERED OFFICE

The Rainbow Centre
Parish House
Castle Road
Scarborough
North Yorkshire
YO11 1TH

**REGISTERED CHARITY
NUMBER**

1183490

INDEPENDENT EXAMINER

Asquith Accountants Ltd
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity, known locally as The Rainbow Centre, was established with the objective of promoting the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through associating together local people, local authorities, voluntary and other organisations.

Activities undertaken by the charity to achieve these objects are provided through a multi-activity community centre based in a church hall building known as Parish House. The services offered include a community cafe, advice, and support for the homeless and vulnerable as well as health and wellbeing interventions aimed at improving quality of life. Many other community and church groups use the centre regularly.

Public benefit

We have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

All details relating to how the charity has carried out these purposes are included within the charitable activities section of this report.

Volunteers

The Rainbow Centre could not operate without the support of volunteers, whose contribution to the Centre is immeasurable.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

2024 has been a year of significant growth, adaptation, and strengthened impact for the Rainbow Centre. Building on the foundations laid in 2023, the Centre has expanded its services for homeless and vulnerable people, broadened outreach into the wider community, and enhanced its financial stability through new funding streams and a remarkable legacy gift.

Despite ongoing challenges, including increasing demand for services and the need to review long-term premises options, the Centre has continued to provide a place of welcome, safety, and practical support to those in crisis.

Client Support and Homeless Services

Our Home@Rainbow initiative, launched in late 2023, became firmly established during 2024. All visitors accessing Home have access to free food and hot drinks for the duration of their stay as well as being able to use our shower and laundry facilities to enable them to stay clean. Additionally, we have a mobile barber visiting the centre once a fortnight providing haircuts and grooming as well as access to an NHS Homeless Support Nurse who looks after all their medical needs and appointments.

We have many partnership agencies dropping into the centre to provide support including the housing department from the local authority, Mind, North Yorkshire Horizons Drug and Alcohol Rehabilitation Service, Citizens Advice Bureau, GamCare (gambling support), Sexual Health Clinic and the Hepatitis C Trust - each providing support for specific issues which our homeless clients may be facing.

Our provision expanded through the development of several new initiatives:

- In February, working in partnership with Shelter and HSBC, we trialled a project to allow those without fixed addresses to open a bank account, which is needed to be able to apply for a tenancy, apply for benefits or get a job. Following its success, HSBC intends to roll the project out across all their branches in the UK.
- Sexual health clinics were launched in March, with strong uptake.
- Vision Care for the Homeless introduced free eye tests from June for our homeless clients or those living in temporary accommodation. Since starting on 11 June, the optician service has run 3 clinics with 21 attendees. Of these, 7 referrals have been made for further investigation into optical conditions, a couple of which could have led to a loss of sight if undiagnosed.
- During 2024, the community liver screening team held 2 liver screening clinics in July and December, during which they screened in excess of 100 people. Of these, 12 people were referred for further investigations as they had identified issues which may require medical intervention.
- From August, North Yorkshire Art started weekly art therapy sessions for clients accessing our service. Rather than formal therapy sessions, these informal gatherings to do art have played a vital role in supporting those with mental health issues or poor mental health.

Filey Foodbank

Following the closure of Filey Community Fridge, we were approached by North Yorkshire Council with a proposal for funding to open a foodbank in the town. In July, Filey Foodbank opened in Filey Methodist Church.

Northern Gas Network

In October, we were awarded a 12-month contract worth £96,480 with Northern Gas Network under their 'Centre for Warmth' initiative. As a centre for warmth, we are able to provide immediate support to fuel poor households by providing holistic solutions for their problems.

Support at Christmas

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Report of the Trustees
for the Year Ended 31 December 2024

In December, we held our annual Christmas lunch for the homeless and vulnerable. The event, sponsored by McCain's PLC, was attended by 150 people.

December saw the culmination of a 3-month fundraising campaign aimed at raising money and collecting toys and gifts for our annual 'Big Christmas Giveaway'.

We provided:

- food vouchers for 238 families feeding in excess of 600 people.
- distributed over 2,500 toys to 420 children.

Numbers and impact

In 2024, we...

- Served over 4,000 meals to the homeless
- Supplied 6,264 food parcels to individuals, couples and families
- Helped people 13,236 times with their problems
- Handed out bedding, clothing and kitchen equipment 2,396 times
- Provided 1,881 people with energy vouchers or bill assistance

Outreach and Community Development

The Centre extended its work beyond Parish House:

" Schools' engagement at Friarage School supported vulnerable families hesitant to access the Centre directly.

" A baby bank was established with Scarborough Christian Fellowship, providing essentials for infants while alleviating storage issues at Parish House

Rainbow Money Debt Advice

2024 was a year of both progress and sadness for Rainbow Money. Early in the year, we welcomed Victoria as our new administrator. Despite struggling with her health, she brought great dedication, ownership, and warmth to the role, quickly becoming a huge blessing to the team. Tragically, Victoria became unwell towards the end of the year and passed away while in hospital. She is deeply missed by staff, volunteers, and clients alike.

Throughout the year, we sought to strengthen our work on budgeting support to help clients build long-term financial resilience. However, challenges around recruiting volunteers, client engagement, time, and funding meant this aspect of the service did not progress as hoped. It remains a priority for future development.

In 2024, we supported 245 clients at the Rainbow Centre and a further 11 clients at Westway Open Arms, (a small charity operating nearby in Eastfield), dealing with £1,360,789 of debt. Of these, 102 clients had their debts written off through insolvency or creditor agreements, giving them the opportunity for a fresh start. The majority of clients were referred by partner agencies or came to us through word of mouth - a reflection of the trust and reputation the service has built in the community.

Rainbow Money also continues to play a national role within Community Money Advice (CMA), with Claire, our Rainbow Money Manager, contributing to the development of the bespoke case management system used across the CMA network. Locally, we remain the Scarborough advocate for Acts 435, through which 69 clients received £11,785 in direct support for essentials such as cookers, washing machines, and even funding for a taxi-driving course to help a client return to work.

2024 has been a transformative year for The Rainbow Centre. We have strengthened partnerships, expanded services, secured significant new funding, and restored a sense of dignity and hope to many of the most vulnerable in our community.

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Report of the Trustees
for the Year Ended 31 December 2024

While challenges remain - particularly around premises and meeting ever-growing demand - the generosity of supporters and the dedication of staff and volunteers have positioned the Centre to continue building a brighter future in 2025 and beyond.

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities shows an overall surplus for the year of £181,773 (2023: £90,577 surplus).

Total reserves held at the year end were £445,538 (2023: £263,765). Of these, £nil (2023: £979) related to restricted funds. Unrestricted funds totalled £445,538 (2023: £262,786), of which £445,538 (2023: £260,509) are liquid resources available to support the charity's day to day activities.

The trustees consider that an appropriate level of free reserves is £168,000. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap of funding activities currently financed by restricted income.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scarborough Social Action Centre (St Mary's with Holy Apostles), also known as The Rainbow Centre, is a registered charitable incorporated organisation (CIO) which was registered on 19 May 2019. The activities and net assets of the unincorporated charity number 1071090, also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019.

Approved by order of the board of trustees on10 Sept 2025..... and signed on its behalf by:

.....
H Newton - Trustee

Independent Examiner's Report to the Trustees of
Scarborough Social Action Centre

Independent examiner's report to the trustees of Scarborough Social Action Centre ('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

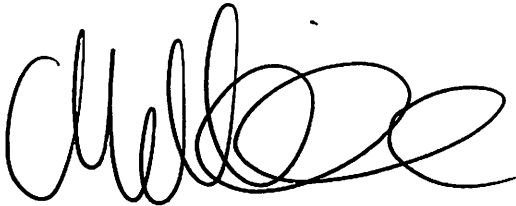
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination;

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr Christopher Dale Mattinson FCCA
The Association of Chartered Certified Accountants

Asquith Accountants Ltd
Rowan House
7 West Bank
SCARBOROUGH
North Yorkshire
YO12 4DX

Date: ...15th October 2025

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	479,524	2,419	481,943	369,773
Other trading activities	3	24,917	-	24,917	20,201
Investment income	4	<u>7,360</u>	<u>-</u>	<u>7,360</u>	<u>3,450</u>
Total		<u>511,801</u>	<u>2,419</u>	<u>514,220</u>	<u>393,424</u>
EXPENDITURE ON					
Raising funds	5	47,506	-	47,506	48,659
Charitable activities					
Activities undertaken directly	6	247,263	3,398	250,661	254,188
Support costs		<u>34,280</u>	<u>-</u>	<u>34,280</u>	<u>-</u>
Total		<u>329,049</u>	<u>3,398</u>	<u>332,447</u>	<u>302,847</u>
NET INCOME/(EXPENDITURE)		182,752	(979)	181,773	90,577
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>262,786</u>	979	<u>263,765</u>	<u>173,188</u>
TOTAL FUNDS CARRIED FORWARD		<u>445,538</u>	<u>-</u>	<u>445,538</u>	<u>263,765</u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Balance Sheet
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	12	1,662	-	1,662	3,256
CURRENT ASSETS					
Stocks	13	250	-	250	-
Debtors	14	12,359	-	12,359	17,208
Cash at bank and in hand		<u>508,149</u>	<u>-</u>	<u>508,149</u>	<u>256,701</u>
		520,758	-	520,758	273,909
CREDITORS					
Amounts falling due within one year	15	(76,882)	-	(76,882)	(13,400)
		<u>443,876</u>	<u>-</u>	<u>443,876</u>	<u>260,509</u>
NET CURRENT ASSETS					
		<u>443,876</u>	<u>-</u>	<u>443,876</u>	<u>260,509</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>445,538</u>	<u>-</u>	<u>445,538</u>	<u>263,765</u>
NET ASSETS					
		<u>445,538</u>	<u>-</u>	<u>445,538</u>	<u>263,765</u>
FUNDS					
Unrestricted funds	16			445,538	262,786
Restricted funds				<u>-</u>	<u>979</u>
TOTAL FUNDS					
				<u>445,538</u>	<u>263,765</u>

The notes form part of these financial statements

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Balance Sheet - continued
31 December 2024

The financial statements were approved by the Board of Trustees and authorised for issue on
.....10 Sept 2025..... and were signed on its behalf by:

.....H Newton.....
H Newton - Trustee

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Cash Flow Statement
for the Year Ended 31 December 2024**

	Notes	31.12.24 £	31.12.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>246,146</u>	<u>93,352</u>
Net cash provided by operating activities		<u>246,146</u>	<u>93,352</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,058)	-
Interest received		<u>7,360</u>	<u>3,450</u>
Net cash provided by investing activities		<u>5,302</u>	<u>3,450</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		251,448	96,802
Cash and cash equivalents at the beginning of the reporting period		<u>256,701</u>	<u>159,899</u>
Cash and cash equivalents at the end of the reporting period		<u>508,149</u>	<u>256,701</u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Cash Flow Statement
for the Year Ended 31 December 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.24 £	31.12.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	181,773	90,577
Adjustments for:		
Depreciation charges	2,562	3,976
Loss on disposal of fixed assets	1,090	345
Interest received	(7,360)	(3,450)
Increase in stocks	(250)	-
Decrease/(increase) in debtors	4,849	(591)
Increase in creditors	<u>63,482</u>	<u>2,495</u>
Net cash provided by operations	<u>246,146</u>	<u>93,352</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24 £	Cash flow £	At 31.12.24 £
Net cash			
Cash at bank and in hand	<u>256,701</u>	<u>251,448</u>	<u>508,149</u>
	<u>256,701</u>	<u>251,448</u>	<u>508,149</u>
Total	<u>256,701</u>	<u>251,448</u>	<u>508,149</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable incorporated organisation, 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)'. The financial statements have been prepared under the historical cost convention.

Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Expenditure

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

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset

Gifts in kind donated for distribution or resale

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

2. DONATIONS AND LEGACIES

	31.12.24	31.12.23
	£	£
Donations	141,961	148,629
Gift aid	7,469	11,057
Legacies	200,000	54,341
Grants	<u>132,513</u>	<u>155,746</u>
	<u>481,943</u>	<u>369,773</u>

£nil (2023: £35,912) of the above income was attributable to restricted funds.

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them

3. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fundraising events	5,534	7,716
Cafe income	17,760	10,236
Room hire	-	200
Sale of rags	<u>1,623</u>	<u>2,049</u>
	<u>24,917</u>	<u>20,201</u>

All of the above income in the current and previous year was attributable to unrestricted funds.

4. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>7,360</u>	<u>3,450</u>

5. RAISING FUNDS

	31.12.24	31.12.23
	£	£
Other trading activities		
Purchases	13,795	7,543
Staff costs	<u>33,711</u>	<u>41,116</u>
	<u>47,506</u>	<u>48,659</u>

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Activities undertaken directly	250,661	-	250,661
Support costs	<u>-</u>	<u>34,280</u>	<u>34,280</u>
	<u>250,661</u>	<u>34,280</u>	<u>284,941</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support costs	<u>32,015</u>	<u>2,265</u>	<u>34,280</u>

Fees paid to the independent examiner

	2024	2023
Independent examination fees	2,160	3,000
Bookkeeping assistance and advice	-	-
Payroll fees	-	-
Total	<u>2,160</u>	<u>3,000</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24 £	31.12.23 £
Independent examination	2,160	3,000
Depreciation - owned assets	2,562	3,976
Deficit on disposal of fixed assets	<u>1,090</u>	<u>345</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

10. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	228,539	199,460
Social security costs	7,720	5,384
Other pension costs	<u>3,730</u>	<u>2,518</u>
	<u>239,989</u>	<u>207,362</u>

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
General	6	7
Cafe	1	3
Support Workers	<u>8</u>	<u>5</u>
	<u>15</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

All members of staff are employed on a part time basis. The full time equivalent number of staff at 31 December 2024 was 9 (2023: 7).

The total remuneration of key management personnel amounted to £32,015 (2023: £25,299).

In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running. The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	333,861	35,912	369,773
Other trading activities	20,201	-	20,201
Investment income	<u>3,450</u>	<u>-</u>	<u>3,450</u>
Total	<u>357,512</u>	<u>35,912</u>	<u>393,424</u>
EXPENDITURE ON			
Raising funds	48,659	-	48,659
Charitable activities			
Activities undertaken directly	<u>215,170</u>	<u>39,018</u>	<u>254,188</u>
Total	<u>263,829</u>	<u>39,018</u>	<u>302,847</u>
NET INCOME/(EXPENDITURE)	93,683	(3,106)	90,577

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	169,103	4,085	173,188
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>262,786</u>	<u>979</u>	<u>263,765</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 January 2024	23,445	13,188	36,633
Additions	2,058	-	2,058
Disposals	<u>(2,046)</u>	<u>-</u>	<u>(2,046)</u>
At 31 December 2024	<u>23,457</u>	<u>13,188</u>	<u>36,645</u>
DEPRECIATION			
At 1 January 2024	20,189	13,188	33,377
Charge for year	2,562	-	2,562
Eliminated on disposal	<u>(956)</u>	<u>-</u>	<u>(956)</u>
At 31 December 2024	<u>21,795</u>	<u>13,188</u>	<u>34,983</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,662</u>	<u>-</u>	<u>1,662</u>
At 31 December 2023	<u>3,256</u>	<u>-</u>	<u>3,256</u>

13. STOCKS

	31.12.24 £	31.12.23 £
Stocks	<u>250</u>	<u>-</u>

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
	£	£
Other debtors	1,280	16,652
Prepayments and accrued income	<u>11,079</u>	<u>556</u>
	<u>12,359</u>	<u>17,208</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
	£	£
Trade creditors	2,284	1,206
Social security and other taxes	3,164	3,071
Other creditors	59,432	2,289
Accrued expenses	<u>12,002</u>	<u>6,834</u>
	<u>76,882</u>	<u>13,400</u>

16. MOVEMENT IN FUNDS		Net movement in funds	At 31.12.24
	At 1.1.24	in funds	£
	£	£	£
Unrestricted funds			
General fund	262,786	182,752	445,538
Restricted funds			
Restricted Funds	979	(979)	-
	<u>263,765</u>	<u>181,773</u>	<u>445,538</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	511,801	(329,049)	182,752
Restricted funds			
Restricted Funds	2,419	(3,398)	(979)
	<u>514,220</u>	<u>(332,447)</u>	<u>181,773</u>

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	169,103	93,683	262,786
Restricted funds			
Restricted Funds	4,085	(3,106)	979
TOTAL FUNDS	<u>173,188</u>	<u>90,577</u>	<u>263,765</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	357,512	(263,829)	93,683
Restricted funds			
Restricted Funds	35,912	(39,018)	(3,106)
TOTAL FUNDS	<u>393,424</u>	<u>(302,847)</u>	<u>90,577</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	169,103	276,435	445,538
Restricted funds			
Restricted Funds	4,085	(4,085)	-
TOTAL FUNDS	<u>173,188</u>	<u>272,350</u>	<u>445,538</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	869,313	(592,878)	276,435
Restricted funds			
Restricted Funds	38,331	(42,416)	(4,085)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>907,644</u>	<u>(635,294)</u>	<u>272,350</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	141,961	148,629
Gift aid	7,469	11,057
Legacies	200,000	54,341
Grants	<u>132,513</u>	<u>155,746</u>
	481,943	369,773
Other trading activities		
Fundraising events	5,534	7,716
Cafe income	17,760	10,236
Room hire	-	200
Sale of rags	<u>1,623</u>	<u>2,049</u>
	24,917	20,201
Investment income		
Deposit account interest	<u>7,360</u>	<u>3,450</u>
Total incoming resources	514,220	393,424
EXPENDITURE		
Other trading activities		
Cafe purchases	13,795	7,543
Cafe wages	32,808	41,116
Social security	<u>903</u>	<u>-</u>
	47,506	48,659
Charitable activities		
Wages	163,716	141,401
Social security	6,817	5,384
Pensions	3,730	2,518
Insurance	1,370	3,354
Sundries	1,182	1,352
Parish House	9,437	10,477
Motor expenses	3,066	2,771
Travel and subsistence	7,506	5,964
Staff training	48	777
Telephone	3,207	4,829
Office expenses	12,514	16,851
Activites	34,416	33,913
Depreciation of fixtures & fittings	2,562	3,318
Carried forward	249,571	232,909

This page does not form part of the statutory financial statements

Scarborough Social Action Centre
(St Mary's with Holy Apostles)

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Charitable activities		
Brought forward	249,571	232,909
Depreciation of motor vehicles	-	658
Loss / (profit) on asset disposals	<u>1,090</u>	<u>345</u>
	250,661	233,912
Support costs		
Management		
Wages	32,015	16,943
Governance costs		
Independent examination	2,160	3,000
Trustees' indemnity insurance	<u>105</u>	<u>333</u>
	<u>2,265</u>	<u>3,333</u>
Total resources expended	<u>332,447</u>	<u>302,847</u>
Net income	<u>181,773</u>	<u>90,577</u>

This page does not form part of the statutory financial statements

The Rainbow Centre (Scarborough) CIO

England & Wales - Charity number 1183490

Accounts



the rainbow centre
supporting people who are homeless, vulnerable or in crisis

Impact Report 2023



the rainbow centre
supporting people who are homeless, vulnerable or in crisis

Chairman's Statement for the Impact Report – year ending 31 December 2023

Over Christmas 2022 two of our longest serving trustees decided to resign after many, many years of dedicated service to the Centre; Keith Revell and Ros Dyson. Although they had formally resigned as trustees, I am sure their contribution to our work will continue well into the future. Sadly, Ros died later in the year and her happy, always smiling face will be missed by many in the Centre and far wider afield. Kerry Hillier, our Director, had also resigned over the Christmas period and the hunt began to find her replacement. Another trustee, Kevin Moxon also decided to step down and he formally resigned in October.

The start of the year was marred by an increase in aggressive behaviour from a small number of our clients and by the erratic performance of our antiquated computer system. Financially, the situation was much the same as the previous year since the 2022 Accounts again showed a deficit of over £13k. Things, however, were about to get better, helped significantly by a legacy from the late Freda Hartley and a significant grant from Anglo American and the Woodsmith Mine. The NYCC Stronger Communities support programme also helped fund some building alterations to improve security and some improvements to our computer system.

In February we recruited Tracey Pashby as our new Finance Officer and Jo Laking as our new CEO. Jo started work on 1 April and Richard Pashby joined the team as a Client Support Worker on 10 July. Mike Linskey was appointed as our new Funding & Events Officer from 1 August. Marion Pollock retired as our long-serving Luncheon Club organizer on 19 July.

Ali Harvey and Mark Hardy also decided to continue their careers elsewhere and resigned on 15 September and 6 October respectively. These resignations prompted a major staffing rethink and it was decided to make internal appointments to cover their responsibilities. This staffing restructuring exercise has been extremely successful and the year ended with a significant improvement in staff and volunteer morale, this, in turn, has been reflected in positive changes to the client experience in the Centre.

Revd Richard Walker, Vicar of St Mary's, left on 19 December creating another vacancy for a trustee. The charity's constitution calls for 12 trustees and by the end of 2023 we only had 7 trustees. All 5 of the trustee vacancies are in the category of PCC nominated trustees which we hope can be filled quickly in 2024.

Every year I thank our volunteers and donors and 2023 is no different. Whether you help out now and again or more regularly; whether you donate food, clothing or money; whether you donate regularly or



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just now and again; your contribution to our work is immeasurable and greatly appreciated. Without you we couldn't help the thousands of people we help every year so, once again, thank you.

Howard Newton
 Chairman of Trustees

The Charity

The Rainbow Centre is a social action centre established in 1997, to offer practical support to vulnerable people in the local community. Since then, we have grown and offer an open door to anyone who needs help with any issues they are facing, offering compassion, support and hope. We provide critical intervention assistance to people in need by offering support and access to poverty relief solutions including debt-relief advice.

Amongst our day care centre services, we provide access to a food bank, clothing and bedding store and essential kitchen items and appliances. There is a shower room, laundry, television lounge and a garden for people to enjoy in a safe, comfortable environment. We have a community café offering homemade affordable meals and provide discretionary meals for rough sleepers.

We are a Christian organisation, aiming to provide compassion, support and hope to all, regardless of age, gender or religion. We welcome anyone, and everyone is treated the same with a non-judgemental and empathic approach.

We are based in Castle Ward- ranked in the top 20% of areas of deprivation in the Scarborough Joint Strategic Needs Assessment 2021, the nature of the struggles our clients face is wide and varied. Alongside the seasonality of the resort and the challenges to remain in employment outside of the tourist season, the wages in Scarborough are much lower than the national average.

Our Mission is the reason that we do what we do. From our client meetings to making critical interventions, our mission has always remained steadfast.... **to do the work of Jesus in the community.**

Our Vision is that adults with multiple needs should have access to support, guidance and advice to assist them to cope with the challenges of everyday life within their community; with services that are linked and offer avenues that lead to education, training and employment.

Our Values

<p>Compassion We will work to break down the barriers clients face to enable them to access</p>	<p>Support We will encourage our clients to make positive steps towards</p>	<p>Hope We will work in responsive ways that mean we are constantly</p>	<p>Working in Partnership We will work to strengthen partner relations and develop projects</p>	<p>Being Present We will work towards exploring opportunities for long-term sustainability.</p>
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supporting people who are homeless, vulnerable or in crisis

critical services in order to lead healthy, happy and fulfilling lives.	changing their circumstances in a non-judgemental environment.	responding to the challenges facing our community.	that offer maximum impact to reach the most disengaged.	
---	--	--	---	--

Rainbow Money

As always Rainbow Money was really busy in 2023. We helped 230 new families resolve their debt solutions. We managed almost £1.5million of debt with 70% of that being written off through insolvency or write-offs. 20% is being managed through repayment plans whilst the remaining 10% disengaged or needed benefits or other advice. Around 30% of our clients are unemployed and another 25% are not working due to disability.

We have had a change of team over 2023 with our new administrator, Victoria starting at the start of 2024. We also have a new adviser, Helen Powell, who comes to us as a volunteer from one of the Community Money Advice centres in Leicester which has been a great blessing.

"Our feedback forms give a 98% satisfaction rate and clients are really appreciating the service that we offer."

"Very good advice and fast at putting my mind at rest and now my debts are sorted I'm sleeping better"

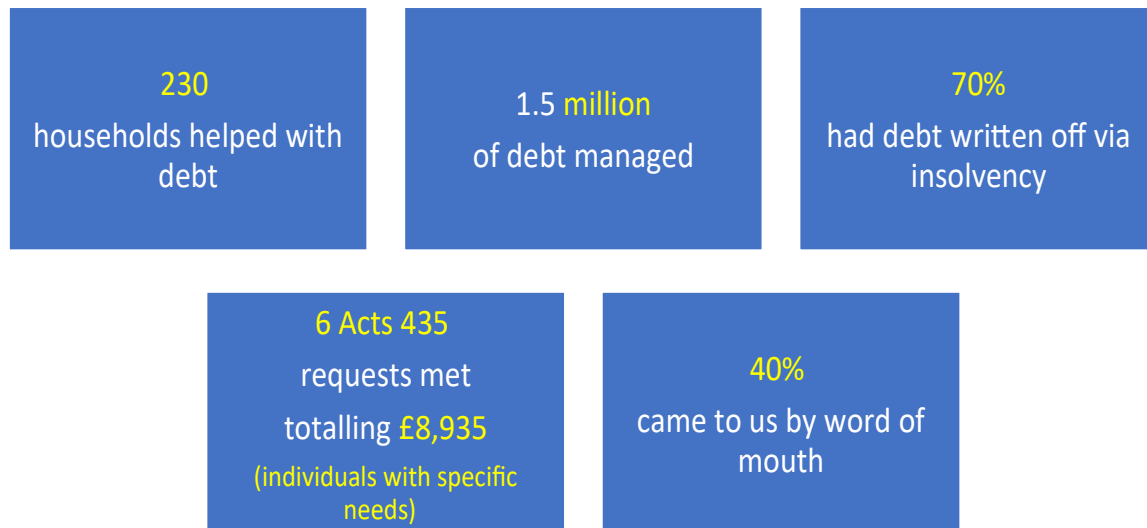
"Claire was absolutely amazing from start to finish - my circumstances have been far from straightforward but Claire maintained the utmost patience and empathy with me throughout. I couldn't have asked for a better adviser to help me get through such a difficult period of my life. I genuinely don't know where I'd be without her help."

"We were made to feel at ease from the moment we made first contact and felt supported and looked after throughout, we were guided through the process so well by Claire at Rainbow Money and we are so happy with the outcome"

A Snapshot of Rainbow Money Statistics for 2023



the rainbow centre
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Overview of Activity and Impact in 2023

At the end of 2022, we appointed Lisa Drake as supervisor to run our café. During 2023, we refurbished the space and Lisa has updated our menu introducing many hot ‘Specials’ which are proving popular with all café users which includes clients, staff, volunteers and members of the public.

In October, we held our belated Silver Anniversary celebrations which included an Open Day at the centre for members of the public, an Agency Open Day giving statutory agencies and local charities the opportunity to learn how the Centre operates and a Service of Thanksgiving at St. Mary’s Church which was followed by a splendid afternoon tea back at the Centre.

In November, we undertook consultation with our homeless clients to enable us to gain some understanding about their needs and whether our support was meeting these. We learned that they perceived our centre as their ‘home’ especially after a long, cold night sleeping rough on the streets.

We converted one of our communal spaces into a day centre called HOME@Rainbow to provide a warm, welcoming and non-judgemental space for them to relax. This space is equipped with reclining chairs and blankets for those who want to sleep, a TV, board games, books as well as access to a computer which enables them to look for a new home, apply for benefits, search for employment as well as stay in contact with family via email.

All visitors accessing the space have access to free food and hot drinks for the duration of their stay as well as being able to use our shower and laundry facilities to enable them to stay clean.



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supporting people who are homeless, vulnerable or in crisis

Additionally, we have a mobile barber visiting the centre once a fortnight providing haircuts and grooming as well as weekly visits from the NHS Homeless Support Nurse, who takes care of their medical needs.

It's been a very busy year in terms of fundraising activities which started with a spectacular art exhibition of paintings donated by local artists in April.

June saw staff, volunteers and clients come together to form a team to partake in the annual Dragon Boat fundraising race, organised by the local Rotary Cavaliers. With our CEO at the helm, our inexperienced rowers raced hard against gyms, football teams and experienced rowers and finished a respectable 17th place out of 23 teams.

During August, the incredible ladies of our fundraising committee attended the Staintondale Fair and the Rotary Community Fair in Scarborough to help not only raise funds but also raise awareness of the Rainbow Centre in the local community.

In November, the Thornton-le-Dale Ukeleles raised the roof of Parish House when 30 ukelele players took to the stage and provided an evening of rousing music. December provided a further musical interlude from the melodious Scarborough Community Choir which was followed by a unique puppet version of Charles Dicken's A Christmas Carol performed by Animated Objects.

The Christmas period is always a very busy time for the Rainbow Centre and this year was no exception. We worked in partnership with McCains to provide a Christmas lunch with all the trimmings for over 120 homeless and vulnerable people plus every attendee received a Christmas gift. Our Christmas giveaway this year differed from previous years in so far as we distributed food vouchers rather than food, allowing people to have the freedom to choose what they wanted to buy. We distributed vouchers and Christmas goody bags to 219 families, feeding 303 adults and 203 children plus we handed 221 gifts to families with children.



A Snapshot of Statistics 2023

5011 food parcels given to families, couples, single people and homeless people.

1465 face to face meetings for conversations of support

1917 interventions to hand out bedding, clothing, kitchen equipment and/or toiletries

1505 interactions to provide energy vouchers of bill assistance

10589 attendances by 1724 different individuals

The Figures bit....

(you can get more detailed accounts from the Charities Commission Website www.register-of-charities.charitycommission.gov.uk)

Income	
Earned Income including fund raising	23,651



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supporting people who are homeless, vulnerable or in crisis

Donated income including Gift Aid	214,027
Grant Income	155,746
Total	393,424

Expenditure	
Staff costs	207,362
Running costs	95,485
Total:	302,847
Net position	90,577

A HUGE thank you goes out to all of our supporters, donors and grant funders for sticking by us and supporting us to help those most in need in the community. You are all wonderful humans and we are so grateful to still be here 25 years later helping those facing poverty and hardship.

Our wonderful Rainbow clients and volunteers have made some heart-warming comments: -

The benefit system was far too complex for me to navigate by myself and the help from my client support worker was priceless – thank you!

I come to the Rainbow Centre to get help with a variety of issues. I always get a warm welcome and nothing is a bother to the staff.

I come for a meal most days and to use the free Wi-Fi – I live alone so it's good to have the opportunity to mix with people and have a natter.

The Rainbow Centre has been a lifeline to me since I was made redundant and struggle to feed my kids. I never feel judged and always welcomed by the staff and volunteers.

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Reference and Administrative Details
for the Year Ended 31 December 2023**

Trustees	H Newton D Knowelden K Moxon (resigned 18.10.2023) J Jefferson E J Smart P Barton R Walker (resigned 19.12.2023) J M Trebble G Parkins
Centre Manager	Jo Laking
Principal address	The Rainbow Centre Parish House Castle Road Scarborough North Yorkshire YO11 1TH
Registered charity number	1183490
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers	Barclays PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

Objectives and activities

The charity, known locally as The Rainbow Centre, was established with the objects of promoting the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through associating together local people, local authorities, voluntary and other organisations.

Activities undertaken by the charity to achieve these objects are provided through a multi-activity community centre based in a church hall building. The services offered include a community cafe, advice and support for the homeless and vulnerable and lunch club for the elderly. Many other community and church groups use the centre regularly.

Further details of the activities which took place during the year can be found in the accompanying Annual Report.

The Rainbow Centre could not operate without the support of volunteers, whose contribution to the Centre is immeasurable.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider that in providing the activities outlined above, the requirement on the charity to further the public benefit is being complied with.

Achievement and performance

Over Christmas 2022 two of our longest serving trustees decided to resign after many, many years of dedicated service to the Centre; Keith Revell and Ros Dyson. Although they had formally resigned as trustees I am sure their contribution to our work will continue well into the future. Sadly, Ros died later in the year and her happy, always smiling face will be missed by many in the Centre and far wider afield. Kerry Hillier, our Director, had also resigned over the Christmas period and the hunt began to find her replacement. Another trustee, Kevin Moxon also decided to step down and he formally resigned in October.

The start of the year was marred by an increase in aggressive behavior from a small number of our clients and by the erratic performance of our antiquated computer system. Financially, the situation was much the same as the previous year since the 2022 Accounts again showed a deficit of over £13k. Things, however, were about to get better, helped significantly by a legacy from the late Freda Hartley and a significant grant from Anglo American and the Woodsmith Mine. The NYCC Stronger Communities support programme also helped fund some building alterations to improve security and some improvements to our computer system.

In February we recruited Tracey Pashby as our new Finance Officer and Jo Laking as our new CEO. Jo stated work on 1 April and Richard Pashby joined the team as a Client Support Worker on 10 July. Mike Linskey was appointed as our new Funding & Events Officer from 1 August. Marion Pollock retired as our long-serving Luncheon Club organizer on 19 July.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2023**

Achievement and performance- continued

Ali Harvey and Mark Hardy also decided to continue their careers elsewhere and resigned on 15 September and 6 October respectively. These resignations prompted a major staffing rethink and it was decided to make internal appointments to cover their responsibilities. This staffing restructuring exercise has been extremely successful and the year ended with a significant improvement in staff and volunteer morale, this, in turn, has been reflected in positive changes to the client experience in the Centre.

Revd Richard Walker, Vicar of St Mary's, left on 19 December creating another vacancy for a trustee. The charity's constitution calls for 12 trustees and by the end of 2023 we only had 7 trustees. All 5 of the trustee vacancies are in the category of PCC nominated trustees which we hope can be filled quickly in 2024.

Every year I thank our volunteers and donors and 2023 is no different. Whether you help out now and again or more regularly; whether you donate food, clothing or money; whether you donate regularly or just now and again; your contribution to our work is immeasurable and greatly appreciated. Without you we couldn't help the thousands of people we help every year so, once again, thank you.

Further details of charity's achievements and performance in the year are included in the attached Impact Report.

Financial review

The Statement of Financial Activities shows an overall surplus for the year of £90,577 (2022: £13,203 deficit).

Total reserves held at the year end were £263,765 (2022: £173,188. Of these, £979 (2022: £4,085) related to restricted funds. Unrestricted funds totalled £262,786 (2022: £169,103), of which £260,509 (2022: £165,611) are liquid resources available to support the charity's day to day activities.

The trustees consider that an appropriate level of free reserves is £168,000. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap in funding activities currently financed by restricted income.

Structure, governance and management

Scarborough Social Action Centre (St Mary's with Holy Apostles), also known as The Rainbow Centre, is a registered charitable incorporated organisation (CIO) which was registered on 19 May 2019. The activities and net assets of the unincorporated charity number 1071090, also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019.

New trustees are recruited for the skills they can offer to the charity and are appointed at the AGM.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 Republic of Ireland published in October 2019.

Approved by order of the board of trustees on 14 June 2024 and signed on its behalf by:

H Newton - Trustee

**Independent Examiner's Report to the Trustees of
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Independent examiner's report to the trustees of Scarborough Social Action Centre (St Mary's with Holy Apostles)

I report to the charity trustees on my examination of the accounts of Scarborough Social Action Centre (St Mary's with Holy Apostles) (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Wiffen FCCA

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 26 July 2024

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	333,861	35,912	369,773	333,171
Other trading activities	3	20,201	-	20,201	13,238
Investment income	4	<u>3,450</u>	<u>-</u>	<u>3,450</u>	<u>285</u>
Total		<u>357,512</u>	<u>35,912</u>	<u>393,424</u>	<u>346,694</u>
 Expenditure on					
Raising funds	5	48,659	-	48,659	52,379
Charitable activities					
General activities	6	<u>215,170</u>	<u>39,018</u>	<u>254,188</u>	<u>307,518</u>
Total		<u>263,829</u>	<u>39,018</u>	<u>302,847</u>	<u>359,897</u>
 NET INCOME/(EXPENDITURE)		 93,683	 (3,106)	 90,577	 (13,203)
 Reconciliation of funds					
Total funds brought forward		<u>169,103</u>	<u>4,085</u>	<u>173,188</u>	<u>186,391</u>
Total funds carried forward		<u>262,786</u>	<u>979</u>	<u>263,765</u>	<u>173,188</u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Balance Sheet
31 December 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	3,256	7,577
Current assets			
Debtors	12	17,208	16,617
Cash at bank and in hand		<u>256,701</u>	<u>159,899</u>
		273,909	176,516
Creditors			
Amounts falling due within one year	13	(13,400)	(10,905)
		<u>260,509</u>	<u>165,611</u>
Net current assets			
		263,765	173,188
NET ASSETS		<u>263,765</u>	<u>173,188</u>
Funds	15		
Unrestricted funds		262,786	169,103
Restricted funds		<u>979</u>	<u>4,085</u>
Total funds		<u>263,765</u>	<u>173,188</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2024 and were signed on its behalf by:

H Newton - Trustee

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. Accounting policies

General information

Scarborough Social Action Centre is a charitable incorporated organisation registered in England / Wales. It is governed by a declaration of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance education, social welfare and leisure-time occupation in Scarborough and the surrounding district.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

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

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. Accounting policies - continued

Funds- continued

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Gifts in kind donated for distribution or resale

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. Accounting policies - continued

Donated services and facilities- continued

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal 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 is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives at the following annual rates.

Freehold property	20% straight line
Fixtures and fittings	20% straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. Accounting policies - continued

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations and legacies

	2023	2022
	£	£
Donations	148,629	197,644
Gift aid	11,057	11,154
Legacies	54,341	-
Grants	<u>155,746</u>	<u>124,373</u>
	<u>369,773</u>	<u>333,171</u>

£35,912 (2022: £20,215) of the above income was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2023.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. Donations and legacies - continued

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

3. Other trading activities

	2023	2022
	£	£
Fundraising income	7,716	2,238
Cafe income	10,236	7,769
Room hire	200	800
Sale of rags	<u>2,049</u>	<u>2,431</u>
	<u>20,201</u>	<u>13,238</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

4. Investment income

	2023	2022
	£	£
Deposit account interest	<u>3,450</u>	<u>285</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

5. Raising funds

Other trading activities

	2023	2022
	£	£
Purchases	7,543	4,915
Staff costs	<u>41,116</u>	<u>47,464</u>
	<u>48,659</u>	<u>52,379</u>

6. Charitable activities costs

	Direct Costs £	Support costs (see note 7) £	Totals £
General activities	<u>233,912</u>	<u>20,276</u>	<u>254,188</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. Comparatives for Charitable activities costs

	Direct costs	Support costs	Total
	£	£	£
General activities	290,374	17,144	307,518

£39,018 (2022: £24,970) of the above costs were attributable to restricted funds and £215,170 (2022: £282,548) of the above costs were attributable to unrestricted funds.

7. Support costs

	Management	Governance costs	Totals
	£	£	£
General activities	16,943	3,333	20,276

Comparatives for support costs

	Management	Governance costs	Total
	£	£	£
General activities	13,590	3,554	17,144

Support costs, included in the above, are as follows:

Governance costs	2023	2022
	General activities	General activities
	£	£
Independent examiner's remuneration	3,000	3,000
Bookkeeping assistance and advice	-	240
Trustees' indemnity insurance	333	314
	3,333	3,554

Independent examiner's remuneration	2023	2022
	£	£
Independent examination of the financial statements	3,000	3,000

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2022: £nil).

Trustees' expenses

No trustee had any expenses reimbursed (2022: £nil).

9. Staff costs

	2023	2022
	£	£
Wages and salaries	199,460	216,670
Social security costs	5,384	4,952
Other pension costs	<u>2,518</u>	<u>1,586</u>
	<u><u>207,362</u></u>	<u><u>223,208</u></u>

The average monthly number of employees during the year was as follows:

	2023	2022
General	7	6
Cafe	3	3
Support workers	<u>5</u>	<u>8</u>
	<u><u>15</u></u>	<u><u>17</u></u>

No employees received emoluments in excess of £60,000.

There were 15 average part time members of staff during the year and the full time equivalent number of staff at 31 December 2023 was 7 (2022: 6).

The total remuneration of key management personnel amounted to £25,299 (2022: £51,972). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	312,956	20,215	333,171
Other trading activities	13,238	-	13,238
Investment income	<u>285</u>	<u>-</u>	<u>285</u>
Total	<u>326,479</u>	<u>20,215</u>	<u>346,694</u>
Expenditure on			
Raising funds	52,379	-	52,379
Charitable activities			
General activities	<u>282,548</u>	<u>24,970</u>	<u>307,518</u>
Total	<u>334,927</u>	<u>24,970</u>	<u>359,897</u>
NET INCOME/(EXPENDITURE)	(8,448)	(4,755)	(13,203)
Reconciliation of funds			
Total funds brought forward	<u>177,551</u>	<u>8,840</u>	<u>186,391</u>
Total funds carried forward	<u>169,103</u>	<u>4,085</u>	<u>173,188</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 January 2023	24,412	13,188	37,600
Disposals	<u>(967)</u>	<u>-</u>	<u>(967)</u>
At 31 December 2023	<u>23,445</u>	<u>13,188</u>	<u>36,633</u>
Depreciation			
At 1 January 2023	17,493	12,530	30,023
Charge for year	3,318	658	3,976
Eliminated on disposal	<u>(622)</u>	<u>-</u>	<u>(622)</u>
At 31 December 2023	<u>20,189</u>	<u>13,188</u>	<u>33,377</u>
Net book value			
At 31 December 2023	<u>3,256</u>	<u>-</u>	<u>3,256</u>
At 31 December 2022	<u>6,919</u>	<u>658</u>	<u>7,577</u>

12. Debtors: amounts falling due within one year

	2023 £	2022 £
Other debtors	16,652	13,456
Prepayments and accrued income	<u>556</u>	<u>3,161</u>
	<u>17,208</u>	<u>16,617</u>

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,207	1,872
Social security and other taxes	3,071	-
Other creditors	2,288	570
Accrued expenses	<u>6,834</u>	<u>8,463</u>
	<u>13,400</u>	<u>10,905</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	2,277	979	3,256	7,577
Current assets	273,909	-	273,909	176,516
Current liabilities	(13,400)	-	(13,400)	(10,905)
	<u>262,786</u>	<u>979</u>	<u>263,765</u>	<u>173,188</u>

Comparatives for net assets between funds

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	3,492	4,085	7,577	14,927
Current assets	175,946	570	176,516	182,745
Current liabilities	(10,335)	(570)	(10,905)	(11,281)
	<u>169,103</u>	<u>4,085</u>	<u>173,188</u>	<u>186,391</u>

15. Movement in funds

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Unrestricted funds				
General Fund	169,103	357,512	(263,829)	262,786
	<u>169,103</u>	<u>357,512</u>	<u>(263,829)</u>	<u>262,786</u>
Restricted funds				
Grants				
NYCC	2,389	-	(1,747)	642
Clothworkers' Association – van	600	-	(600)	-
The Kirby Foundation	1,096	-	(759)	337
Woodsmith Foundation	-	15,000	(15,000)	-
Stronger Communities	-	16,537	(16,537)	-
Two Ridings	-	2,000	(2,000)	-
John Kendal Trust	-	2,000	(2,000)	-
Groundwork	-	375	(375)	-
	<u>4,085</u>	<u>35,912</u>	<u>(39,018)</u>	<u>979</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

15. Comparatives for movement in funds

	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
Unrestricted funds				
General Fund	177,551	326,479	(334,927)	169,103
	<u>177,551</u>	<u>326,479</u>	<u>(334,927)</u>	<u>169,103</u>
Total unrestricted funds	<u>177,551</u>	<u>326,479</u>	<u>(334,927)</u>	<u>169,103</u>
Restricted funds				
Grants				
NYCC	4,136	-	(1,747)	2,389
Clothworkers' Association – van	3,000	-	(2,400)	600
The Kirby Foundation	1,704	-	(608)	1,096
Donations				
Targeted donations	-	20,215	(20,215)	-
	<u>8,840</u>	<u>20,215</u>	<u>(24,970)</u>	<u>4,085</u>
Total restricted funds	<u>8,840</u>	<u>20,215</u>	<u>(24,970)</u>	<u>4,085</u>

16. Related party disclosures

There were no related party transactions for the year ended 31 December 2023.

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

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for the Year Ended 31 December 2023**

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**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Reference and Administrative Details
for the Year Ended 31 December 2023**

Trustees	H Newton D Knowelden K Moxon (resigned 18.10.2023) J Jefferson E J Smart P Barton R Walker (resigned 19.12.2023) J M Trebble G Parkins
Centre Manager	Jo Laking
Principal address	The Rainbow Centre Parish House Castle Road Scarborough North Yorkshire YO11 1TH
Registered charity number	1183490
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers	Barclays PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

Objectives and activities

The charity, known locally as The Rainbow Centre, was established with the objects of promoting the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through associating together local people, local authorities, voluntary and other organisations.

Activities undertaken by the charity to achieve these objects are provided through a multi-activity community centre based in a church hall building. The services offered include a community cafe, advice and support for the homeless and vulnerable and lunch club for the elderly. Many other community and church groups use the centre regularly.

Further details of the activities which took place during the year can be found in the accompanying Annual Report.

The Rainbow Centre could not operate without the support of volunteers, whose contribution to the Centre is immeasurable.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider that in providing the activities outlined above, the requirement on the charity to further the public benefit is being complied with.

Achievement and performance

Over Christmas 2022 two of our longest serving trustees decided to resign after many, many years of dedicated service to the Centre; Keith Revell and Ros Dyson. Although they had formally resigned as trustees I am sure their contribution to our work will continue well into the future. Sadly, Ros died later in the year and her happy, always smiling face will be missed by many in the Centre and far wider afield. Kerry Hillier, our Director, had also resigned over the Christmas period and the hunt began to find her replacement. Another trustee, Kevin Moxon also decided to step down and he formally resigned in October.

The start of the year was marred by an increase in aggressive behavior from a small number of our clients and by the erratic performance of our antiquated computer system. Financially, the situation was much the same as the previous year since the 2022 Accounts again showed a deficit of over £13k. Things, however, were about to get better, helped significantly by a legacy from the late Freda Hartley and a significant grant from Anglo American and the Woodsmith Mine. The NYCC Stronger Communities support programme also helped fund some building alterations to improve security and some improvements to our computer system.

In February we recruited Tracey Pashby as our new Finance Officer and Jo Laking as our new CEO. Jo stated work on 1 April and Richard Pashby joined the team as a Client Support Worker on 10 July. Mike Linskey was appointed as our new Funding & Events Officer from 1 August. Marion Pollock retired as our long-serving Luncheon Club organizer on 19 July.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2023**

Achievement and performance- continued

Ali Harvey and Mark Hardy also decided to continue their careers elsewhere and resigned on 15 September and 6 October respectively. These resignations prompted a major staffing rethink and it was decided to make internal appointments to cover their responsibilities. This staffing restructuring exercise has been extremely successful and the year ended with a significant improvement in staff and volunteer morale, this, in turn, has been reflected in positive changes to the client experience in the Centre.

Revd Richard Walker, Vicar of St Mary's, left on 19 December creating another vacancy for a trustee. The charity's constitution calls for 12 trustees and by the end of 2023 we only had 7 trustees. All 5 of the trustee vacancies are in the category of PCC nominated trustees which we hope can be filled quickly in 2024.

Every year I thank our volunteers and donors and 2023 is no different. Whether you help out now and again or more regularly; whether you donate food, clothing or money; whether you donate regularly or just now and again; your contribution to our work is immeasurable and greatly appreciated. Without you we couldn't help the thousands of people we help every year so, once again, thank you.

Further details of charity's achievements and performance in the year are included in the attached Impact Report.

Financial review

The Statement of Financial Activities shows an overall surplus for the year of £90,577 (2022: £13,203 deficit).

Total reserves held at the year end were £263,765 (2022: £173,188. Of these, £979 (2022: £4,085) related to restricted funds. Unrestricted funds totalled £262,786 (2022: £169,103), of which £260,509 (2022: £165,611) are liquid resources available to support the charity's day to day activities.

The trustees consider that an appropriate level of free reserves is £168,000. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap in funding activities currently financed by restricted income.

Structure, governance and management

Scarborough Social Action Centre (St Mary's with Holy Apostles), also known as The Rainbow Centre, is a registered charitable incorporated organisation (CIO) which was registered on 19 May 2019. The activities and net assets of the unincorporated charity number 1071090, also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019.

New trustees are recruited for the skills they can offer to the charity and are appointed at the AGM.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 Republic of Ireland published in October 2019.

Approved by order of the board of trustees on 14 June 2024 and signed on its behalf by:

H Newton - Trustee

**Independent Examiner's Report to the Trustees of
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Independent examiner's report to the trustees of Scarborough Social Action Centre (St Mary's with Holy Apostles)

I report to the charity trustees on my examination of the accounts of Scarborough Social Action Centre (St Mary's with Holy Apostles) (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Wiffen FCCA

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 26 July 2024

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Statement of Financial Activities
for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	333,861	35,912	369,773	333,171
Other trading activities	3	20,201	-	20,201	13,238
Investment income	4	<u>3,450</u>	<u>-</u>	<u>3,450</u>	<u>285</u>
Total		<u>357,512</u>	<u>35,912</u>	<u>393,424</u>	<u>346,694</u>
 Expenditure on					
Raising funds	5	48,659	-	48,659	52,379
Charitable activities					
General activities	6	<u>215,170</u>	<u>39,018</u>	<u>254,188</u>	<u>307,518</u>
Total		<u>263,829</u>	<u>39,018</u>	<u>302,847</u>	<u>359,897</u>
 NET INCOME/(EXPENDITURE)		 93,683	 (3,106)	 90,577	 (13,203)
 Reconciliation of funds					
Total funds brought forward		<u>169,103</u>	<u>4,085</u>	<u>173,188</u>	<u>186,391</u>
 Total funds carried forward		 <u><u>262,786</u></u>	 <u><u>979</u></u>	 <u><u>263,765</u></u>	 <u><u>173,188</u></u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Balance Sheet
31 December 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	3,256	7,577
Current assets			
Debtors	12	17,208	16,617
Cash at bank and in hand		<u>256,701</u>	<u>159,899</u>
		273,909	176,516
Creditors			
Amounts falling due within one year	13	(13,400)	(10,905)
		<u>260,509</u>	<u>165,611</u>
Net current assets			
		263,765	173,188
NET ASSETS		<u>263,765</u>	<u>173,188</u>
Funds	15		
Unrestricted funds		262,786	169,103
Restricted funds		<u>979</u>	<u>4,085</u>
Total funds		<u>263,765</u>	<u>173,188</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2024 and were signed on its behalf by:

H Newton - Trustee

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements
for the Year Ended 31 December 2023**

1. Accounting policies

General information

Scarborough Social Action Centre is a charitable incorporated organisation registered in England / Wales. It is governed by a declaration of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance education, social welfare and leisure-time occupation in Scarborough and the surrounding district.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

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

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. Accounting policies - continued

Funds- continued

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Gifts in kind donated for distribution or resale

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. Accounting policies - continued

Donated services and facilities- continued

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal 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 is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives at the following annual rates.

Freehold property	20% straight line
Fixtures and fittings	20% straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

1. Accounting policies - continued

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations and legacies

	2023	2022
	£	£
Donations	148,629	197,644
Gift aid	11,057	11,154
Legacies	54,341	-
Grants	<u>155,746</u>	<u>124,373</u>
	<u>369,773</u>	<u>333,171</u>

£35,912 (2022: £20,215) of the above income was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2023.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. Donations and legacies - continued

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

3. Other trading activities

	2023	2022
	£	£
Fundraising income	7,716	2,238
Cafe income	10,236	7,769
Room hire	200	800
Sale of rags	<u>2,049</u>	<u>2,431</u>
	<u>20,201</u>	<u>13,238</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

4. Investment income

	2023	2022
	£	£
Deposit account interest	<u>3,450</u>	<u>285</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

5. Raising funds

Other trading activities

	2023	2022
	£	£
Purchases	7,543	4,915
Staff costs	<u>41,116</u>	<u>47,464</u>
	<u>48,659</u>	<u>52,379</u>

6. Charitable activities costs

	Direct Costs £	Support costs (see note 7) £	Totals £
General activities	<u>233,912</u>	<u>20,276</u>	<u>254,188</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

6. Comparatives for Charitable activities costs

	Direct costs	Support costs	Total
	£	£	£
General activities	290,374	17,144	307,518

£39,018 (2022: £24,970) of the above costs were attributable to restricted funds and £215,170 (2022: £282,548) of the above costs were attributable to unrestricted funds.

7. Support costs

	Management	Governance costs	Totals
	£	£	£
General activities	16,943	3,333	20,276

Comparatives for support costs

	Management	Governance costs	Total
	£	£	£
General activities	13,590	3,554	17,144

Support costs, included in the above, are as follows:

Governance costs	2023	2022
	General activities	General activities
	£	£
Independent examiner's remuneration	3,000	3,000
Bookkeeping assistance and advice	-	240
Trustees' indemnity insurance	333	314
	3,333	3,554

Independent examiner's remuneration	2023	2022
	£	£
Independent examination of the financial statements	3,000	3,000

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2022: £nil).

Trustees' expenses

No trustee had any expenses reimbursed (2022: £nil).

9. Staff costs

	2023	2022
	£	£
Wages and salaries	199,460	216,670
Social security costs	5,384	4,952
Other pension costs	<u>2,518</u>	<u>1,586</u>
	<u><u>207,362</u></u>	<u><u>223,208</u></u>

The average monthly number of employees during the year was as follows:

	2023	2022
General	7	6
Cafe	3	3
Support workers	<u>5</u>	<u>8</u>
	<u><u>15</u></u>	<u><u>17</u></u>

No employees received emoluments in excess of £60,000.

There were 15 average part time members of staff during the year and the full time equivalent number of staff at 31 December 2023 was 7 (2022: 6).

The total remuneration of key management personnel amounted to £25,299 (2022: £51,972). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

10. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	312,956	20,215	333,171
Other trading activities	13,238	-	13,238
Investment income	<u>285</u>	<u>-</u>	<u>285</u>
Total	<u>326,479</u>	<u>20,215</u>	<u>346,694</u>
Expenditure on			
Raising funds	52,379	-	52,379
Charitable activities			
General activities	<u>282,548</u>	<u>24,970</u>	<u>307,518</u>
Total	<u>334,927</u>	<u>24,970</u>	<u>359,897</u>
NET INCOME/(EXPENDITURE)	(8,448)	(4,755)	(13,203)
Reconciliation of funds			
Total funds brought forward	<u>177,551</u>	<u>8,840</u>	<u>186,391</u>
Total funds carried forward	<u>169,103</u>	<u>4,085</u>	<u>173,188</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

11. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 January 2023	24,412	13,188	37,600
Disposals	<u>(967)</u>	<u>-</u>	<u>(967)</u>
At 31 December 2023	<u>23,445</u>	<u>13,188</u>	<u>36,633</u>
Depreciation			
At 1 January 2023	17,493	12,530	30,023
Charge for year	3,318	658	3,976
Eliminated on disposal	<u>(622)</u>	<u>-</u>	<u>(622)</u>
At 31 December 2023	<u>20,189</u>	<u>13,188</u>	<u>33,377</u>
Net book value			
At 31 December 2023	<u>3,256</u>	<u>-</u>	<u>3,256</u>
At 31 December 2022	<u>6,919</u>	<u>658</u>	<u>7,577</u>

12. Debtors: amounts falling due within one year

	2023 £	2022 £
Other debtors	16,652	13,456
Prepayments and accrued income	<u>556</u>	<u>3,161</u>
	<u>17,208</u>	<u>16,617</u>

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,207	1,872
Social security and other taxes	3,071	-
Other creditors	2,288	570
Accrued expenses	<u>6,834</u>	<u>8,463</u>
	<u>13,400</u>	<u>10,905</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	2,277	979	3,256	7,577
Current assets	273,909	-	273,909	176,516
Current liabilities	(13,400)	-	(13,400)	(10,905)
	<u>262,786</u>	<u>979</u>	<u>263,765</u>	<u>173,188</u>

Comparatives for net assets between funds

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	3,492	4,085	7,577	14,927
Current assets	175,946	570	176,516	182,745
Current liabilities	(10,335)	(570)	(10,905)	(11,281)
	<u>169,103</u>	<u>4,085</u>	<u>173,188</u>	<u>186,391</u>

15. Movement in funds

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
Unrestricted funds				
General Fund	169,103	357,512	(263,829)	262,786
	<u>169,103</u>	<u>357,512</u>	<u>(263,829)</u>	<u>262,786</u>
Restricted funds				
Grants				
NYCC	2,389	-	(1,747)	642
Clothworkers' Association – van	600	-	(600)	-
The Kirby Foundation	1,096	-	(759)	337
Woodsmith Foundation	-	15,000	(15,000)	-
Stronger Communities	-	16,537	(16,537)	-
Two Ridings	-	2,000	(2,000)	-
John Kendal Trust	-	2,000	(2,000)	-
Groundwork	-	375	(375)	-
	<u>4,085</u>	<u>35,912</u>	<u>(39,018)</u>	<u>979</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

15. Comparatives for movement in funds

	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
Unrestricted funds				
General Fund	177,551	326,479	(334,927)	169,103
	<u>177,551</u>	<u>326,479</u>	<u>(334,927)</u>	<u>169,103</u>
Total unrestricted funds	<u>177,551</u>	<u>326,479</u>	<u>(334,927)</u>	<u>169,103</u>
Restricted funds				
Grants				
NYCC	4,136	-	(1,747)	2,389
Clothworkers' Association – van	3,000	-	(2,400)	600
The Kirby Foundation	1,704	-	(608)	1,096
Donations				
Targeted donations	-	20,215	(20,215)	-
	<u>8,840</u>	<u>20,215</u>	<u>(24,970)</u>	<u>4,085</u>
Total restricted funds	<u>8,840</u>	<u>20,215</u>	<u>(24,970)</u>	<u>4,085</u>

16. Related party disclosures

There were no related party transactions for the year ended 31 December 2023.

The Rainbow Centre (Scarborough) CIO

England & Wales - Charity number 1183490

Accounts



The Rainbow Centre Scarborough

Impact Report 2022



The Rainbow Centre Scarborough

Chairman's Statement for the Impact Report – year ending 31 December 2022

At the start of 2022, although the COVID pandemic had eased, many of our clients and some of our staff and volunteers were still nervous of face-to-face contacts and many meetings were still being held by Zoom while many client interviews were still held over the telephone.

The year had started with the cost of living crisis caused, predominantly, by high inflation outstripping wage and benefit increases. The demand on our services increased whilst donations decreased and by April the year-to-date deficit was over £50k. Fortunately, the Centre was able to secure additional grant funding from Stronger Communities of £15k and from Sirius Minerals of £20k. A spending review began and a consultant brought in to undertake an operational review. This resulted in a stronger financial performance in the last six months and a more manageable deficit for the year. The deficit in 2022, at about £13k, was smaller than the previous year and the reserves were still healthy so the charity was able to move into 2023 with confidence that there would be sufficient funds to meet our ongoing commitments.

In March the Centre received a visit from the Chief Medical Officer for England, Professor Sir Chris Whitty. Professor Whitty was particularly interested in health issues in coastal communities and the Centre had come to his attention following the arrival of 96 Afghan refugees in Scarborough in August of the previous year.

In May the first Ukrainian refugees arrived in Scarborough, mainly under the Homes for Ukraine scheme and so the impact on the Centre was not as great as had been experienced with the Afghan refugees the previous year. Nevertheless, additional refugees in the town did increase the demand for the Centre's services and added to the already difficult financial situation.

September marked the 25th Anniversary of the opening of the Centre, and the Fundraising Committee had made great plans to celebrate the event with a 3-day weekend of activities. Sadly, Her Majesty Queen Elizabeth II died on 8 September, just a few days before the planned celebrations which were then cancelled as a mark of respect.

On 3 November the Prince and Princess of Wales spent the day in Scarborough to launch funding to support young people's mental health. As part of their visit Their Royal Highnesses visited the Centre and heard from volunteers and staff how they create wraparound support for service users which helps to build strong communities, supporting people practically as well as emotionally, and helps them to cope with the rising cost of living through services such as food and clothes banks.



The Rainbow Centre Scarborough

There were a number of staffing changes during the year and, in particular, the Centre Manager, who had been at the Centre almost from its inception, left on 21 October and the Director, who had suffered serious ill health during the year, finally decided to resign with effect from 31 December.

Two trustees also resigned during the year, Peter Walser and Ros Dyson.

Once again, we owe an enormous debt of gratitude to all the staff and volunteers who have diligently continued to offer their support to the Centre and to its clients throughout 2022. Similarly, many of our regular donors have had their own financial problems but have, nevertheless, continued to donate money, clothing and food whenever they could. The trustees recognise the dedication of the staff and volunteers throughout the year and the generosity of our donors, and we thank them all.

As the Centre moved into 2023 a new Finance Officer and new CEO were appointed and we look forward to the continued success of the Charity with new people at the helm who are doing a sterling job.

Kevin Moxon
Chair of Trustees



The Royal Visit. Photo Courtesy of Bruce Rollinson , Yorkshire Post Newspapers.



The Rainbow Centre Scarborough

The Charity

The Rainbow Centre is a social action centre established in 1997, to offer practical support to vulnerable people in the local community. Since then, we have grown and offer an open door to anyone who needs help with any issues they are facing, offering compassion, support and hope. We provide critical intervention assistance to people in need by offering support and access to poverty relief solutions including debt-relief advice.

Amongst our day care centre services, we provide access to a food bank, clothing and bedding store and essential kitchen items and appliances. There is a shower room, laundry, television lounge and a garden for people to enjoy in a safe, comfortable environment. We have a community café offering homemade affordable meals and provide discretionary meals for rough sleepers.

We are a Christian organisation, aiming to provide compassion, support and hope to all, regardless of age, gender or religion. We welcome anyone, and everyone is treated the same with a non-judgemental and empathic approach.

We are based in Castle Ward- ranked in the top 20% of areas of deprivation in the Scarborough Joint Strategic Needs Assessment 2021, the nature of the struggles our clients face is wide and varied. Alongside the seasonality of the resort and the challenges to remain in employment outside of the tourist season, the wages in Scarborough are much lower than the national average.

Our Mission is the reason that we do what we do. From our client meetings to making critical interventions, our mission has always remained steadfast.... **to do the work of Jesus in the community.**

Our Vision is that adults with multiple needs should have access to support, guidance and advice to assist them to cope with the challenges of everyday life within their community; with services that are linked and offer avenues that lead to education, training and employment.

Our Values

<p>Compassion We will work to break down the barriers clients face to enable them to access critical services in order to lead healthy, happy and fulfilling lives.</p>	<p>Support We will encourage our clients to make positive steps towards changing their circumstances in a non-judgemental environment.</p>	<p>Hope We will work in responsive ways that mean we are constantly responding to the challenges facing our community.</p>	<p>Working in Partnership We will work to strengthen partner relations and develop projects that offer maximum impact to reach the most disengaged.</p>	<p>Being Present We will work towards exploring opportunities for long-term sustainability.</p>
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The Rainbow Centre Scarborough

Rainbow Money

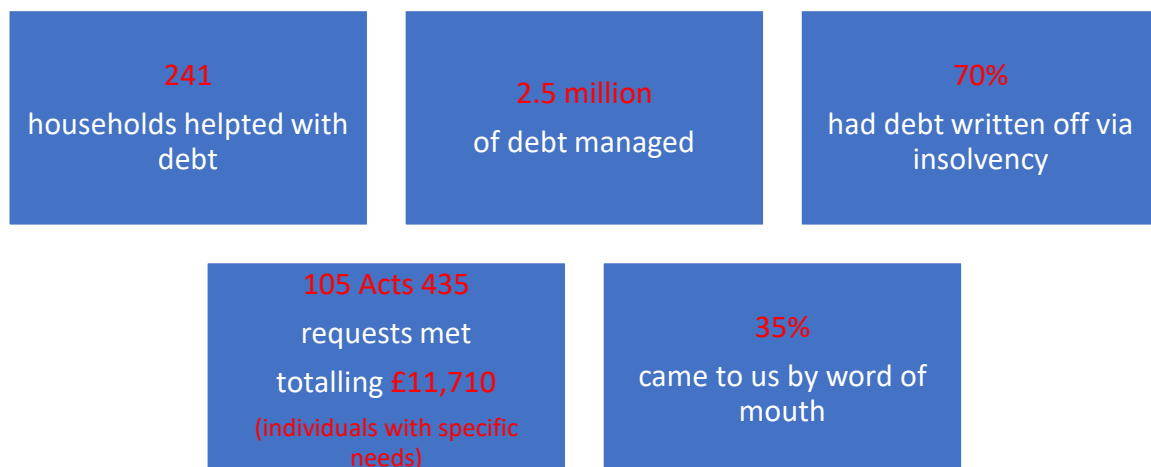
2022 was a busy year for Rainbow Money. We had the blessing of employing an administrator which made a significant impact to the numbers of clients it was possible to see. Referral agencies made up 60% of all clients coming to us demonstrating the confidence that Scarborough agencies have in Rainbow Money.

Although almost half of our clients were unemployed, a much higher proportion than previous years were in full time work and were just unable to cope with the rising costs, particularly at the back end of 2022. We had people from York, Malton, Pickering and Whitby referred to us as so many other face to face services get cut. With one part time paid adviser, one Scarborough volunteer and two Eastfield volunteers working at Westway Open Arms one day a week we are restricted on the numbers of clients it is possible to see. But the demand never relents.

We were also managing the Acts 435 (www.acts435.org) project and it was amazing to help so many people with needs from white goods to funeral costs; travel costs to shoes and even a blood sugar monitor. We are so grateful for the generous individuals that contribute to these crowd funding requests.

2023 looks to see no decline in mortgage rises, energy bill challenges and council tax rises. We know that Rainbow Money and Acts 435 are services that will continue to increase in demand with such great need in our community.

A Snapshot of Rainbow Money Statistics for 2022





The Rainbow Centre Scarborough

Overview of Activity and Impact in 2022

2022 began with recovery from our biggest Christmas ever as the second year of COVID drew to a close. The ramifications of the unprecedented series of events over the last couple of years were being felt on the ground at the Rainbow Centre and in the Spring we mounted a very successful Crowd funder, 'Heating and Eating', which combined debt relief, energy saving and cooking lessons in order to address the struggles of people who were having to choose between feeding their families or heating their homes.

A quiz night was held in August to forge closer connections between Trustees, staff and volunteers.

We were due to celebrate our 25th Anniversary with a weekend of events in September, however due to the sad news that Queen Elizabeth had died, this had to be postponed.

With the advent of autumn and a fresh start with new managers, we reintroduced financial means testing. This had historically been in place, but disappeared over COVID as we moved to delivery only and adapted the Centre's offer to meet rapidly changing circumstances. Obviously some clients found this change upsetting, but with the cost of living crisis impacting on donations, it has ensured that the precious resources we do have are directed to those vulnerable members of our community who are most in need of help.

We also focussed on making the Centre more accessible to families and pensioners and trying to create a warm and welcoming atmosphere for all sectors of the community as well as the homeless. With this in mind, in November we joined in the Peasholm Lantern Parade with other community organisations and began a partnership with the Animated Objects Theatre Company which we hope will enable us to offer a variety of arts opportunities to our clients over the coming three years.

Owing to the means testing, Christmas was a smaller and calmer event than in previous years. We gave out bags of five or six gifts to 189 children (age 11 and under) and still fed over 500 people with a two week food parcel and some Christmas treats.

A Snapshot of statistics 2022:

6150 food parcels given to families, couples, single people and homeless people.

4167 face to face meetings for conversations of support

2490 interventions to hand out bedding, clothing, kitchen equipment and/or toiletries

2204 interactions to provide energy vouchers of bill assistance

45328 attendances by 4167 different individuals (each attending between 1 and 44 times)



The Rainbow Centre Scarborough

The Figures bit....

(you can get more detailed accounts from the Charities Commission Website www.register-of-charities.charitycommission.gov.uk)

Income	
Earned Income including fund raising	13,523
Donated income including Gift Aid	208,798
Grant Income	124,373
Total	346,694

Expenditure	
Staff costs	223,208
Running costs	136,689
Total:	359,897
Net position	(13,203)

A HUGE thank you goes out to all of our supporters, donors and grant funders for sticking by us and supporting us to help those most in need in the community. You are all wonderful humans and we are so grateful to still be here 25 years later helping those facing poverty and hardship.

Our wonderful Rainbow clients and volunteers have made some heart-warming comments: -

"the Rainbow has helped me over the years with lots of things including food parcels, clothes, showers and advice and electricity issues and debt"

"I have a physical disability so can't work, but have been volunteering at The Rainbow Centre. All the staff are warm and welcoming and I love my Rainbow Family"

"Rainbow have helped me a lot. When my Dad died they helped me to say goodbye and came and supported me at the funeral and have always been there if I need to talk "

"I appreciate all the staff for providing me with clean clothes and food parcels! You are a lovely team!"

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Reference and Administrative Details
for the Year Ended 31 December 2022**

Trustees	H Newton K Revell (resigned 10.1.23) D Knowelden R M Dyson (resigned 31.12.22) J Jefferson E J Smart P Barton P Walser (resigned 20.8.22) K Moxon (resigned 12.10.23) R Walker J M Trebble G Parkins
Centre Director Centre Manager	Kerry Hillier Patricia Kinsella
Principal address	The Rainbow Centre Parish House Castle Road Scarborough North Yorkshire YO11 1TH
Registered charity number	1183490
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers	Barclays PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

Objectives and activities

The charity, known locally as The Rainbow Centre, was established with the objects of promoting the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through associating together local people, local authorities, voluntary and other organisations.

Activities undertaken by the charity to achieve these objects are provided through a multi-activity community centre based in a church hall building. The services offered include a community cafe, advice and support for the homeless and vulnerable and lunch club for the elderly. Many other community and church groups use the centre regularly.

Further details of the activities which took place during the year can be found in the accompanying Annual Report.

The Rainbow Centre could not operate without the support of volunteers, whose contribution to the Centre is immeasurable.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider that in providing the activities outlined above, the requirement on the charity to further the public benefit is being complied with.

Achievement and performance

At the start of 2022, although the COVID pandemic had eased, many of our clients and some of our staff and volunteers were still nervous of face-to-face contacts and many meetings were still being held by Zoom while many client interviews were still held over the telephone.

The year had started with the cost of living crisis caused, predominantly, by high inflation outstripping wage and benefit increases. The demand on our services increased whilst donations decreased and by April the year-to-date deficit was over £50k. Fortunately, the Centre was able to secure additional grant funding from Stronger Communities of £15k and from Sirius Minerals of £20k. A spending review began and a consultant brought in to undertake an operational review. This resulted in a stronger financial performance in the last six months and a more manageable deficit for the year. The deficit in 2022, at about £13k, was smaller than the previous year and the reserves were still healthy so the charity was able to move into 2023 with confidence that there would be sufficient funds to meet our ongoing commitments.

In March the Centre received a visit from the Chief Medical Officer for England, Professor Sir Chris Whitty. Professor Whitty was particularly interested in health issues in coastal communities and the Centre had come to his attention following the arrival of 96 Afghan refugees in Scarborough in August of the previous year.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2022**

In May the first Ukrainian refugees arrived in Scarborough, mainly under the Homes for Ukraine scheme and so the impact on the Centre was not as great as had been experienced with the Afghan refugees the previous year. Nevertheless, additional refugees in the town did increase the demand for the Centre's services and added to the already difficult financial situation.

September marked the 25th Anniversary of the opening of the Centre, and the Fundraising Committee had made great plans to celebrate the event with a 3-day weekend of activities. Sadly, Her Majesty Queen Elizabeth II died on 8 September, just a few days before the planned celebrations which were then cancelled as a mark of respect.

On 3 November the Prince and Princess of Wales spent the day in Scarborough to launch funding to support young people's mental health. As part of their visit Their Royal Highnesses visited the Centre and heard from volunteers and staff how they create wraparound support for service users which helps to build strong communities, supporting people practically as well as emotionally, and helps them to cope with the rising cost of living through services such as food and clothes banks.

There were a number of staffing changes during the year and, in particular, the Centre Manager, who had been at the Centre almost from its inception, left on 21 October and the Director, who had suffered serious ill health during the year, finally decided to resign with effect from 31 December.

Two trustees also resigned during the year, Peter Walser and Ros Dyson.

Once again, we owe an enormous debt of gratitude to all the staff and volunteers who have diligently continued to offer their support to the Centre and to its clients throughout 2022. Similarly, many of our regular donors have had their own financial problems but have, nevertheless, continued to donate money, clothing and food whenever they could. The trustees recognise the dedication of the staff and volunteers throughout the year and the generosity of our donors, and we thank them all.

As the Centre moved into 2023 a new Finance Officer and new CEO were appointed and we look forward to the continued success of the Charity with new people at the helm who are doing a sterling job.

Further details of the charity's achievements and performance in the year are included in the attached Impact Report.

Key performance statistics are that the Rainbow Centre had listened and supported 4,167 clients during the year; provided 2,204 people with energy vouchers or bill assistance; handed out bedding, clothing and kitchen equipment 2,490 times and gave out 6,150 food parcels to families, couples, single people and homeless people. In addition, through Rainbow Money, over £2.5m of debt was managed for 241 people and through Acts 435 project 105 requests were met totalling £11,710 for those individuals with specific needs.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2022**

Financial review

The Statement of Financial Activities shows an overall deficit for the year of £13,203 (2021: £32,635 deficit).

Total reserves held at the year end were £173,188 (2021: £186,391). Of these, £4,085 (2021: £8,840) related to restricted funds. Unrestricted funds totalled £169,103 (2021: £177,551), of which £165,611 (2021: £171,464) are liquid resources available to support the charity's day to day activities

The trustees consider that an appropriate level of free reserves is £100,000. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap in funding activities currently financed by restricted income.

Structure, governance and management

Scarborough Social Action Centre (St Mary's with Holy Apostles), also known as The Rainbow Centre, is a registered charitable incorporated organisation (CIO) which was registered on 19 May 2019. The activities and net assets of the unincorporated charity number 1071090, also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019.

New trustees are recruited for the skills they can offer to the charity and are appointed at the Annual General Meeting.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 Republic of Ireland published in October 2019.

Approved by order of the board of trustees on 18 October 2023 and signed on its behalf by:

H Newton – Trustee

**Independent Examiner's Report to the Trustees of
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Independent examiner's report to the trustees of Scarborough Social Action Centre (St Mary's with Holy Apostles)

I report to the charity trustees on my examination of the accounts of Scarborough Social Action Centre (St Mary's with Holy Apostles) (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Wiffen FCCA

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 19 October 2023

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	312,956	20,215	333,171	335,471
Charitable activities	5				
General activities		-	-	-	18,600
Other trading activities	3	13,238	-	13,238	8,091
Investment income	4	285	-	285	20
Other income	6	-	-	-	1,051
Total		<u>326,479</u>	<u>20,215</u>	<u>346,694</u>	<u>363,233</u>
 Expenditure on					
Raising funds	7	52,379	-	52,379	41,054
Charitable activities	8				
General activities		<u>282,548</u>	<u>24,970</u>	<u>307,518</u>	<u>354,814</u>
Total		<u>334,927</u>	<u>24,970</u>	<u>359,897</u>	<u>395,868</u>
 NET INCOME/(EXPENDITURE)		(8,448)	(4,755)	(13,203)	(32,635)
 Reconciliation of funds					
Total funds brought forward		<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</u>
Total funds carried forward		<u><u>169,103</u></u>	<u><u>4,085</u></u>	<u><u>173,188</u></u>	<u><u>186,391</u></u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Balance Sheet
31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	13	7,577	14,927
Current assets			
Debtors	14	16,617	5,208
Cash at bank and in hand		<u>159,899</u>	<u>177,537</u>
		176,516	182,745
Creditors			
Amounts falling due within one year	15	(10,905)	(11,281)
		<u>165,611</u>	<u>171,464</u>
Net current assets			
		173,188	186,391
NET ASSETS		<u>173,188</u>	<u>186,391</u>
Funds	17		
Unrestricted funds		169,103	177,551
Restricted funds		<u>4,085</u>	<u>8,840</u>
Total funds		<u>173,188</u>	<u>186,391</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2023 and were signed on its behalf by:

H Newton - Trustee

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. Accounting policies

General information

Scarborough Social Action Centre is a charitable incorporated organisation registered in England / Wales. It is governed by a declaration of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance education, social welfare and leisure-time occupation in Scarborough and the surrounding district.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

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

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. Accounting policies - continued

Funds- continued

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Gifts in kind donated for distribution or resale

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. Accounting policies - continued

Donated services and facilities-continued

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal 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 is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives at the following annual rates.

Freehold property	20% straight line
Fixtures and fittings	20% straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. Accounting policies - continued

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations and legacies

	2022	2021
	£	£
Donations	197,644	223,059
Gift aid	11,154	10,361
Legacies	-	1,960
Grants	<u>124,373</u>	<u>100,091</u>
	<u>333,171</u>	<u>335,471</u>

£20,215 (2021: £28,690) of the above income was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2022.

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. Other trading activities	2022	2021
	£	£
Fundraising income	2,238	4,259
Cafe income	7,769	2,439
Room hire	800	495
Sale of rags	<u>2,431</u>	<u>898</u>
	<u>13,238</u>	<u>8,091</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

4. Investment income	2022	2021
	£	£
Deposit account interest	<u>285</u>	<u>20</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

5. Income from charitable activities	2022	2021
	£	£
Grants	<u>-</u>	<u>18,600</u>
Activity		
General activities		

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	<u>-</u>	<u>18,600</u>

All of the above income in the current and preceding year was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2022.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. Other income

	2022	2021
	£	£
Coronavirus Job Retention Scheme	<u>-</u>	<u>1,051</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2022.

7. Raising funds

Other trading activities

	2022	2021
	£	£
Purchases	4,915	2,875
Staff costs	<u>47,464</u>	<u>38,179</u>
	<u>52,379</u>	<u>41,054</u>

8. Charitable activities costs

	Direct Costs £	Support costs (see note 9) £	Totals £
General activities	<u>290,374</u>	<u>17,144</u>	<u>307,518</u>

Comparatives for Charitable activities costs

	Direct costs £	Support costs £	Total £
General activities	<u>334,813</u>	<u>20,001</u>	<u>354,814</u>

£24,970 (2021: £52,045) of the above costs were attributable to restricted funds and £282,548 (2021: £302,769) of the above costs were attributable to unrestricted funds.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9. Support costs

	Management £	Governance costs £	Totals £
General activities	<u>13,590</u>	<u>3,554</u>	<u>17,144</u>

Comparatives for support costs

	Management £	Governance costs £	Total £
General activities	<u>16,687</u>	<u>3,314</u>	<u>20,001</u>

Support costs, included in the above, are as follows:

Governance costs

	2022 General activities £	2021 General activities £
Independent examiner's remuneration	3,000	3,000
Bookkeeping assistance and advice	240	-
Trustees' indemnity insurance	<u>314</u>	<u>314</u>
	<u>3,554</u>	<u>3,314</u>

Independent examiner's remuneration

	2022 £	2021 £
Independent examination of the financial statements	<u>3,000</u>	<u>3,000</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2021: £nil).

Trustees' expenses

No trustee had any expenses reimbursed (2021: £nil).

11. Staff costs

	2022	2021
	£	£
Wages and salaries	216,670	160,798
Social security costs	4,952	4,108
Other pension costs	<u>1,586</u>	<u>1,419</u>
	<u>223,208</u>	<u>166,325</u>

The average monthly number of employees during the year was as follows:

	2022	2021
General	6	8
Cafe	3	3
Support workers	<u>8</u>	<u>6</u>
	<u>17</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

There were 1 full time and 16 part time members of staff during the year and the full time equivalent number of staff at 31 December 2022 was 6 (2021: 7).

The total remuneration of key management personnel amounted to £51,972 (2021: £54,938). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

Redundancy payment of £16,713 was also paid to key management personnel during the financial year.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	306,781	28,690	335,471
Charitable activities			
General activities	-	18,600	18,600
Other trading activities	8,091	-	8,091
Investment income	20	-	20
Other income	<u>1,051</u>	<u>-</u>	<u>1,051</u>
Total	<u>315,943</u>	<u>47,290</u>	<u>363,233</u>
Expenditure on			
Raising funds	41,054	-	41,054
Charitable activities			
General activities	<u>302,769</u>	<u>52,045</u>	<u>354,814</u>
Total	<u>343,823</u>	<u>52,045</u>	<u>395,868</u>
NET INCOME/(EXPENDITURE)	(27,880)	(4,755)	(32,635)
Reconciliation of funds			
Total funds brought forward	205,431	13,595	219,026
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	<u><u>177,551</u></u>	<u><u>8,840</u></u>	<u><u>186,391</u></u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 January 2022 and 31 December 2022	<u>24,412</u>	<u>13,188</u>	<u>37,600</u>
Depreciation			
At 1 January 2022	12,781	9,892	22,673
Charge for year	<u>4,712</u>	<u>2,638</u>	<u>7,350</u>
At 31 December 2022	<u>17,493</u>	<u>12,530</u>	<u>30,023</u>
Net book value			
At 31 December 2022	<u>6,919</u>	<u>658</u>	<u>7,577</u>
At 31 December 2021	<u>11,631</u>	<u>3,296</u>	<u>14,927</u>

14. Debtors: amounts falling due within one year

	2022 £	2021 £
Other debtors	13,456	2,786
Prepayments and accrued income	<u>3,161</u>	<u>2,422</u>
	<u>16,617</u>	<u>5,208</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,872	1,617
Other creditors	570	1,558
Accrued expenses	<u>8,463</u>	<u>8,106</u>
	<u>10,905</u>	<u>11,281</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

16. Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	3,492	4,085	7,577	14,927
Current assets	175,946	570	176,516	182,745
Current liabilities	<u>(10,335)</u>	<u>(570)</u>	<u>(10,905)</u>	<u>(11,281)</u>
	<u>169,103</u>	<u>4,085</u>	<u>173,188</u>	<u>186,391</u>

Comparatives for net assets between funds

	Unrestricted Fund £	Restricted Fund £	2021 Total Funds	2020 Total Funds
Fixed Assets	6,087	8,840	14,927	22,277
Current Assets	182,745	-	182,745	217,416
Current Liabilities	<u>(11,281)</u>	<u>-</u>	<u>(11,281)</u>	<u>(20,677)</u>
	<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

17. Movement in funds

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Unrestricted funds				
General Fund	<u>177,551</u>	<u>326,479</u>	<u>(334,927)</u>	<u>169,103</u>
Total unrestricted funds	<u><u>177,551</u></u>	<u><u>326,479</u></u>	<u><u>(334,927)</u></u>	<u><u>169,103</u></u>
Restricted funds				
Grants				
NYCC	4,136		(1,747)	2,389
Clothworkers' Association - van	3,000		(2,400)	600
The Kirby Foundation	1,704		(608)	1,096
Donations				
Targeted donations	<u> </u>	<u>20,215</u>	<u>(20,215)</u>	<u>-</u>
Total restricted funds	<u><u>8,840</u></u>	<u><u>20,215</u></u>	<u><u>(24,970)</u></u>	<u><u>4,085</u></u>
Comparatives for movement in funds				
	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
Unrestricted funds				
General Fund	<u>205,431</u>	<u>315,943</u>	<u>(343,823)</u>	<u>177,551</u>
Total unrestricted funds	<u><u>205,431</u></u>	<u><u>315,943</u></u>	<u><u>(343,823)</u></u>	<u><u>177,551</u></u>
Restricted funds				
Grants				
NYCC	5,883		(1,747)	4,136
Lloyds Foundation - Deputy Manager	-	18,600	(18,600)	-
Clothworkers' Association - van	5,400		(2,400)	3,000
The Kirby Foundation	2,312		(608)	1,704
Donations				
Targeted donations	<u> </u>	<u>28,690</u>	<u>(28,690)</u>	<u>-</u>
Total restricted funds	<u><u>13,595</u></u>	<u><u>47,290</u></u>	<u><u>(52,045)</u></u>	<u><u>8,840</u></u>

18. Related party disclosures

There were no related party transactions for the year ended 31 December 2022.

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

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for the Year Ended 31 December 2022**

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**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Reference and Administrative Details
for the Year Ended 31 December 2022**

Trustees	H Newton K Revell (resigned 10.1.23) D Knowelden R M Dyson (resigned 31.12.22) J Jefferson E J Smart P Barton P Walser (resigned 20.8.22) K Moxon (resigned 12.10.23) R Walker J M Trebble G Parkins
Centre Director Centre Manager	Kerry Hillier Patricia Kinsella
Principal address	The Rainbow Centre Parish House Castle Road Scarborough North Yorkshire YO11 1TH
Registered charity number	1183490
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers	Barclays PO Box 13 St Nicholas Street Scarborough North Yorkshire YO11 2HS

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

Objectives and activities

The charity, known locally as The Rainbow Centre, was established with the objects of promoting the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through associating together local people, local authorities, voluntary and other organisations.

Activities undertaken by the charity to achieve these objects are provided through a multi-activity community centre based in a church hall building. The services offered include a community cafe, advice and support for the homeless and vulnerable and lunch club for the elderly. Many other community and church groups use the centre regularly.

Further details of the activities which took place during the year can be found in the accompanying Annual Report.

The Rainbow Centre could not operate without the support of volunteers, whose contribution to the Centre is immeasurable.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider that in providing the activities outlined above, the requirement on the charity to further the public benefit is being complied with.

Achievement and performance

At the start of 2022, although the COVID pandemic had eased, many of our clients and some of our staff and volunteers were still nervous of face-to-face contacts and many meetings were still being held by Zoom while many client interviews were still held over the telephone.

The year had started with the cost of living crisis caused, predominantly, by high inflation outstripping wage and benefit increases. The demand on our services increased whilst donations decreased and by April the year-to-date deficit was over £50k. Fortunately, the Centre was able to secure additional grant funding from Stronger Communities of £15k and from Sirius Minerals of £20k. A spending review began and a consultant brought in to undertake an operational review. This resulted in a stronger financial performance in the last six months and a more manageable deficit for the year. The deficit in 2022, at about £13k, was smaller than the previous year and the reserves were still healthy so the charity was able to move into 2023 with confidence that there would be sufficient funds to meet our ongoing commitments.

In March the Centre received a visit from the Chief Medical Officer for England, Professor Sir Chris Whitty. Professor Whitty was particularly interested in health issues in coastal communities and the Centre had come to his attention following the arrival of 96 Afghan refugees in Scarborough in August of the previous year.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2022**

In May the first Ukrainian refugees arrived in Scarborough, mainly under the Homes for Ukraine scheme and so the impact on the Centre was not as great as had been experienced with the Afghan refugees the previous year. Nevertheless, additional refugees in the town did increase the demand for the Centre's services and added to the already difficult financial situation.

September marked the 25th Anniversary of the opening of the Centre, and the Fundraising Committee had made great plans to celebrate the event with a 3-day weekend of activities. Sadly, Her Majesty Queen Elizabeth II died on 8 September, just a few days before the planned celebrations which were then cancelled as a mark of respect.

On 3 November the Prince and Princess of Wales spent the day in Scarborough to launch funding to support young people's mental health. As part of their visit Their Royal Highnesses visited the Centre and heard from volunteers and staff how they create wraparound support for service users which helps to build strong communities, supporting people practically as well as emotionally, and helps them to cope with the rising cost of living through services such as food and clothes banks.

There were a number of staffing changes during the year and, in particular, the Centre Manager, who had been at the Centre almost from its inception, left on 21 October and the Director, who had suffered serious ill health during the year, finally decided to resign with effect from 31 December.

Two trustees also resigned during the year, Peter Walser and Ros Dyson.

Once again, we owe an enormous debt of gratitude to all the staff and volunteers who have diligently continued to offer their support to the Centre and to its clients throughout 2022. Similarly, many of our regular donors have had their own financial problems but have, nevertheless, continued to donate money, clothing and food whenever they could. The trustees recognise the dedication of the staff and volunteers throughout the year and the generosity of our donors, and we thank them all.

As the Centre moved into 2023 a new Finance Officer and new CEO were appointed and we look forward to the continued success of the Charity with new people at the helm who are doing a sterling job.

Further details of the charity's achievements and performance in the year are included in the attached Impact Report.

Key performance statistics are that the Rainbow Centre had listened and supported 4,167 clients during the year; provided 2,204 people with energy vouchers or bill assistance; handed out bedding, clothing and kitchen equipment 2,490 times and gave out 6,150 food parcels to families, couples, single people and homeless people. In addition, through Rainbow Money, over £2.5m of debt was managed for 241 people and through Acts 435 project 105 requests were met totalling £11,710 for those individuals with specific needs.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2022**

Financial review

The Statement of Financial Activities shows an overall deficit for the year of £13,203 (2021: £32,635 deficit).

Total reserves held at the year end were £173,188 (2021: £186,391). Of these, £4,085 (2021: £8,840) related to restricted funds. Unrestricted funds totalled £169,103 (2021: £177,551), of which £165,611 (2021: £171,464) are liquid resources available to support the charity's day to day activities

The trustees consider that an appropriate level of free reserves is £100,000. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap in funding activities currently financed by restricted income.

Structure, governance and management

Scarborough Social Action Centre (St Mary's with Holy Apostles), also known as The Rainbow Centre, is a registered charitable incorporated organisation (CIO) which was registered on 19 May 2019. The activities and net assets of the unincorporated charity number 1071090, also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019.

New trustees are recruited for the skills they can offer to the charity and are appointed at the Annual General Meeting.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 Republic of Ireland published in October 2019.

Approved by order of the board of trustees on 18 October 2023 and signed on its behalf by:

H Newton – Trustee

**Independent Examiner's Report to the Trustees of
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Independent examiner's report to the trustees of Scarborough Social Action Centre (St Mary's with Holy Apostles)

I report to the charity trustees on my examination of the accounts of Scarborough Social Action Centre (St Mary's with Holy Apostles) (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Wiffen FCCA

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 19 October 2023

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Income and endowments from					
Donations and legacies	2	312,956	20,215	333,171	335,471
Charitable activities	5				
General activities		-	-	-	18,600
Other trading activities	3	13,238	-	13,238	8,091
Investment income	4	285	-	285	20
Other income	6	-	-	-	1,051
Total		<u>326,479</u>	<u>20,215</u>	<u>346,694</u>	<u>363,233</u>
Expenditure on					
Raising funds	7	52,379	-	52,379	41,054
Charitable activities	8				
General activities		<u>282,548</u>	<u>24,970</u>	<u>307,518</u>	<u>354,814</u>
Total		<u>334,927</u>	<u>24,970</u>	<u>359,897</u>	<u>395,868</u>
NET INCOME/(EXPENDITURE)		(8,448)	(4,755)	(13,203)	(32,635)
Reconciliation of funds					
Total funds brought forward		<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</u>
Total funds carried forward		<u><u>169,103</u></u>	<u><u>4,085</u></u>	<u><u>173,188</u></u>	<u><u>186,391</u></u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Balance Sheet
31 December 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	13	7,577	14,927
Current assets			
Debtors	14	16,617	5,208
Cash at bank and in hand		<u>159,899</u>	<u>177,537</u>
		176,516	182,745
Creditors			
Amounts falling due within one year	15	(10,905)	(11,281)
		<u>165,611</u>	<u>171,464</u>
Net current assets			
		173,188	186,391
NET ASSETS		<u>173,188</u>	<u>186,391</u>
Funds	17		
Unrestricted funds		169,103	177,551
Restricted funds		<u>4,085</u>	<u>8,840</u>
Total funds		<u>173,188</u>	<u>186,391</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2023 and were signed on its behalf by:

H Newton - Trustee

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. Accounting policies

General information

Scarborough Social Action Centre is a charitable incorporated organisation registered in England / Wales. It is governed by a declaration of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance education, social welfare and leisure-time occupation in Scarborough and the surrounding district.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

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

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. Accounting policies - continued

Funds- continued

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Gifts in kind donated for distribution or resale

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. Accounting policies - continued

Donated services and facilities-continued

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal 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 is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives at the following annual rates.

Freehold property	20% straight line
Fixtures and fittings	20% straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

1. Accounting policies - continued

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations and legacies

	2022	2021
	£	£
Donations	197,644	223,059
Gift aid	11,154	10,361
Legacies	-	1,960
Grants	<u>124,373</u>	<u>100,091</u>
	<u>333,171</u>	<u>335,471</u>

£20,215 (2021: £28,690) of the above income was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2022.

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3.	Other trading activities	2022	2021
		£	£
	Fundraising income	2,238	4,259
	Cafe income	7,769	2,439
	Room hire	800	495
	Sale of rags	<u>2,431</u>	<u>898</u>
		<u>13,238</u>	<u>8,091</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

4.	Investment income	2022	2021
		£	£
	Deposit account interest	<u>285</u>	<u>20</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

5.	Income from charitable activities	2022	2021
		£	£
	Grants	<u>-</u>	<u>18,600</u>
	Activity		
	General activities		

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	<u>-</u>	<u>18,600</u>

All of the above income in the current and preceding year was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2022.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

6. Other income

	2022	2021
	£	£
Coronavirus Job Retention Scheme	<u>-</u>	<u>1,051</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2022.

7. Raising funds

Other trading activities

	2022	2021
	£	£
Purchases	4,915	2,875
Staff costs	<u>47,464</u>	<u>38,179</u>
	<u>52,379</u>	<u>41,054</u>

8. Charitable activities costs

	Direct Costs £	Support costs (see note 9) £	Totals £
General activities	<u>290,374</u>	<u>17,144</u>	<u>307,518</u>

Comparatives for Charitable activities costs

	Direct costs £	Support costs £	Total £
General activities	<u>334,813</u>	<u>20,001</u>	<u>354,814</u>

£24,970 (2021: £52,045) of the above costs were attributable to restricted funds and £282,548 (2021: £302,769) of the above costs were attributable to unrestricted funds.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

9. Support costs

	Management £	Governance costs £	Totals £
General activities	<u>13,590</u>	<u>3,554</u>	<u>17,144</u>

Comparatives for support costs

	Management £	Governance costs £	Total £
General activities	<u>16,687</u>	<u>3,314</u>	<u>20,001</u>

Support costs, included in the above, are as follows:

Governance costs

	2022 General activities £	2021 General activities £
Independent examiner's remuneration	3,000	3,000
Bookkeeping assistance and advice	240	-
Trustees' indemnity insurance	<u>314</u>	<u>314</u>
	<u>3,554</u>	<u>3,314</u>

Independent examiner's remuneration

	2022 £	2021 £
Independent examination of the financial statements	<u>3,000</u>	<u>3,000</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

10. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2021: £nil).

Trustees' expenses

No trustee had any expenses reimbursed (2021: £nil).

11. Staff costs

	2022	2021
	£	£
Wages and salaries	216,670	160,798
Social security costs	4,952	4,108
Other pension costs	<u>1,586</u>	<u>1,419</u>
	<u>223,208</u>	<u>166,325</u>

The average monthly number of employees during the year was as follows:

	2022	2021
General	6	8
Cafe	3	3
Support workers	<u>8</u>	<u>6</u>
	<u>17</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

There were 1 full time and 16 part time members of staff during the year and the full time equivalent number of staff at 31 December 2022 was 6 (2021: 7).

The total remuneration of key management personnel amounted to £51,972 (2021: £54,938).
In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

Redundancy payment of £16,713 was also paid to key management personnel during the financial year.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

12. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	306,781	28,690	335,471
Charitable activities			
General activities	-	18,600	18,600
Other trading activities	8,091	-	8,091
Investment income	20	-	20
Other income	<u>1,051</u>	<u>-</u>	<u>1,051</u>
Total	<u>315,943</u>	<u>47,290</u>	<u>363,233</u>
Expenditure on			
Raising funds	41,054	-	41,054
Charitable activities			
General activities	<u>302,769</u>	<u>52,045</u>	<u>354,814</u>
Total	<u>343,823</u>	<u>52,045</u>	<u>395,868</u>
NET INCOME/(EXPENDITURE)	(27,880)	(4,755)	(32,635)
Reconciliation of funds			
Total funds brought forward	205,431	13,595	219,026
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	<u><u>177,551</u></u>	<u><u>8,840</u></u>	<u><u>186,391</u></u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 January 2022 and 31 December 2022	<u>24,412</u>	<u>13,188</u>	<u>37,600</u>
Depreciation			
At 1 January 2022	12,781	9,892	22,673
Charge for year	<u>4,712</u>	<u>2,638</u>	<u>7,350</u>
At 31 December 2022	<u>17,493</u>	<u>12,530</u>	<u>30,023</u>
Net book value			
At 31 December 2022	<u>6,919</u>	<u>658</u>	<u>7,577</u>
At 31 December 2021	<u>11,631</u>	<u>3,296</u>	<u>14,927</u>

14. Debtors: amounts falling due within one year

	2022 £	2021 £
Other debtors	13,456	2,786
Prepayments and accrued income	<u>3,161</u>	<u>2,422</u>
	<u>16,617</u>	<u>5,208</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,872	1,617
Other creditors	570	1,558
Accrued expenses	<u>8,463</u>	<u>8,106</u>
	<u>10,905</u>	<u>11,281</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

16. Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	3,492	4,085	7,577	14,927
Current assets	175,946	570	176,516	182,745
Current liabilities	<u>(10,335)</u>	<u>(570)</u>	<u>(10,905)</u>	<u>(11,281)</u>
	<u>169,103</u>	<u>4,085</u>	<u>173,188</u>	<u>186,391</u>

Comparatives for net assets between funds

	Unrestricted Fund £	Restricted Fund £	2021 Total Funds	2020 Total Funds
Fixed Assets	6,087	8,840	14,927	22,277
Current Assets	182,745	-	182,745	217,416
Current Liabilities	<u>(11,281)</u>	<u>-</u>	<u>(11,281)</u>	<u>(20,677)</u>
	<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

17. Movement in funds

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
Unrestricted funds				
General Fund	<u>177,551</u>	<u>326,479</u>	<u>(334,927)</u>	<u>169,103</u>
Total unrestricted funds	<u><u>177,551</u></u>	<u><u>326,479</u></u>	<u><u>(334,927)</u></u>	<u><u>169,103</u></u>
Restricted funds				
Grants				
NYCC	4,136		(1,747)	2,389
Clothworkers' Association - van	3,000		(2,400)	600
The Kirby Foundation	1,704		(608)	1,096
Donations				
Targeted donations	<u> </u>	<u>20,215</u>	<u>(20,215)</u>	<u>-</u>
Total restricted funds	<u><u>8,840</u></u>	<u><u>20,215</u></u>	<u><u>(24,970)</u></u>	<u><u>4,085</u></u>
Comparatives for movement in funds				
	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
Unrestricted funds				
General Fund	<u>205,431</u>	<u>315,943</u>	<u>(343,823)</u>	<u>177,551</u>
Total unrestricted funds	<u><u>205,431</u></u>	<u><u>315,943</u></u>	<u><u>(343,823)</u></u>	<u><u>177,551</u></u>
Restricted funds				
Grants				
NYCC	5,883		(1,747)	4,136
Lloyds Foundation - Deputy Manager	-	18,600	(18,600)	-
Clothworkers' Association - van	5,400		(2,400)	3,000
The Kirby Foundation	2,312		(608)	1,704
Donations				
Targeted donations	<u> </u>	<u>28,690</u>	<u>(28,690)</u>	<u>-</u>
Total restricted funds	<u><u>13,595</u></u>	<u><u>47,290</u></u>	<u><u>(52,045)</u></u>	<u><u>8,840</u></u>

18. Related party disclosures

There were no related party transactions for the year ended 31 December 2022.

The Rainbow Centre (Scarborough) CIO

England & Wales - Charity number 1183490

Accounts



The Rainbow Centre Scarborough

Impact Report 2021



The Rainbow Centre Scarborough

Chairman's Statement for the Impact Report 2021

What a year! We started the year with the third national COVID lockdown; mid-August saw the unexpected arrival of 96 Afghan refugees; and the year ended with the start of the cost of living crisis caused, predominantly, by high inflation outstripping wage and benefit increases.

On 6 January the third national lockdown began. The Centre was closed to clients, schools were closed, and with children at home, the cost of food and heating for families increased so the demand for our services increased. Families could no longer come to the Centre for help so we started to deliver food parcels to the most needy in our community. The lockdown also meant that donors could not bring us food donations meaning that we had to shop for food. Shopping for food and delivering food parcels pushed up our running expenses. Unfortunately, the supermarkets started to restrict the amount of some food items that any individual could buy requiring us to send teams of volunteers, including local firefighters, into the shops to keep pace with the demand for essential items.

The food bank kept moving! From the shed to the Auborough Room and then to the Hall, then back to the Auborough Room and finally back to the shed by the middle of May. Everyone was wearing PPE, using hand sanitizer and observing social distancing, and all trustees' meetings were held by Zoom. Debt counselling continued, but by telephone only.

Eventually the Centre reopened for face-to-face meetings with clients in early June. Deliveries of food parcels stopped and clients had to come to the Centre to collect them instead. The café was used for client interviews but for only three clients at a time to ensure sufficient ventilation and maintain social distancing.

Most legal limits on social contacts were removed on 19 July but some of our volunteers did not feel ready to return to the Centre immediately. Many of our clients had not been vaccinated and there was a spike in the number of new clients coming to the Centre after the lockdown restrictions ended, including those who had lost accommodation, lost employment completely or who had been furloughed. Many were suffering from the effects of prolonged isolation and many had run up debts during the COVID restrictions.

Just when it looked as though something close to normality might be on the horizon, 96 Afghan refugees arrived in Scarborough. With the publicity surrounding their arrival, donations of clothing started to pour in. Staff and volunteers were working seven days a week to try to sort donations and extra storage facilities had to be rented to accommodate the excess. The refugees needed help faster than we could sort the donations, and we had to buy shoes, pushchairs, prams and toys for the children. This was another major call on both our financial as well as our human resources.



The Rainbow Centre Scarborough

The additional £20 per week payment for people getting Universal Credit ended on 5 October. The cost of living crisis, a fall in real disposable income, began in late 2021. The spread of the Omicron variant began and face masks and COVID-Passes once more became the norm.

Unsurprisingly, we ended the year with a significant financial deficit. Despite this, our robust reserves policy meant that we were able to weather the storm and we approached 2022, the charity's 25th Anniversary year, with a high degree of confidence.

We owe an enormous debt of gratitude to all our staff and volunteers who have diligently continued to offer their support to the Centre, and to our clients, throughout 2021. Few of them have taken any holidays; they have all worked over and above their normal hours, many at the weekend as well, to ensure that refugees and clients alike receive the support they need.

Similarly, many of our regular donors have had their own problems during the COVID restrictions but have, nevertheless, continued to donate money, clothing and food whenever they could.

The trustees recognise the dedication of the staff and volunteers throughout the year and the generosity of our donors, and we thank them all.

Kevin Moxon
Chair of Trustees



The Rainbow Centre Scarborough

The Charity

The Rainbow Centre is a social action centre established in 1997, to offer practical support to vulnerable people in the local community. Since then, we have grown and offer an open door to anyone who needs help with any issues they are facing, offering compassion, support and hope. We provide critical intervention assistance to people in need by offering support and access to poverty relief solutions including debt-relief advice.

Amongst our day care centre services, we provide access to a food bank, clothing and bedding store and essential kitchen items and appliances. There is a shower room, laundry, television lounge and a garden for people to enjoy in a safe, comfortable environment. We have a community café offering homemade affordable meals and provide discretionary meals for rough sleepers. During periods of lockdown, these items were distributed through our delivery service to ensure people had the necessary provisions in place to isolate.

We are a Christian organisation, aiming to provide compassion, support and hope to all, regardless of age, gender or religion. We welcome anyone, and everyone is treated the same with a non-judgemental and empathic approach.

We are based in Castle Ward- ranked in the top 10% of areas of deprivation in the Indices of Multiple Deprivation 2019, the nature of the struggles our clients face is wide and varied.

Alongside the seasonality of the resort and the challenges to remain in employment outside of the tourist season, the wages in Scarborough are much lower than the national average.

Our Mission is the reason that we do what we do. From our client meetings to making critical interventions, our mission has always remained steadfast.... **to do the work of Jesus in the community.**

Our Vision is that adults with multiple needs should have access to support, guidance and advice to assist them to cope with the challenges of everyday life within their community; with services that are linked and offer avenues that lead to education, training and employment.

Our Values



The Rainbow Centre Scarborough

<p>Compassion We will work to break down the barriers clients face to enable them to access critical services in order to lead healthy, happy and fulfilling lives.</p>	<p>Support We will encourage our clients to make positive steps towards changing their circumstances in a non-judgemental environment.</p>	<p>Hope We will work in responsive ways that mean we are constantly responding to the challenges facing our community.</p>	<p>Working in Partnership We will work to strengthen partner relations and develop projects that offer maximum impact to reach the most disengaged.</p>	<p>Being Present We will work towards exploring opportunities for long-term sustainability.</p>
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2021 overview of activity and impact

The Rainbow Centre is in its 24th year of activity! In 2021 we worked hard to meet need in the local community through a third lockdown resulting in us going back to delivering food parcels to the door. This lockdown was much more difficult in many ways as we didn't have the donations that we had the previous year, food and monetary. Once again, our small team of staff and volunteers remained working busily behind closed doors. We relied on the good will of the Fire Brigade and Scarborough Borough Council to assist in delivering food parcels to clients put into emergency, temporary accommodation.

Purchasing food became very difficult as supermarkets enforced strict measures on the amount of items we could purchase at any one time- this meant multiple shopping trips each day, including weekends, to be able to support people in lockdown.

When restrictions were lifted in June, we saw just how a third lockdown had impacted the mental health of those accessing our services. Continuous isolation had such a negative effect on people's well-being, some had turned to destructive behaviour that had further led on to financial hardship and debt. Rainbow Money was in high demand with a huge waiting list of new clients. Our client support workers did not have the capacity to meet the demand so we grew the team further by employing new staff.

In previous years we have aimed to keep boundaries in place to ensure that clients do not become dependent upon the centre whilst still providing appropriate support. Due to the pandemic we have assisted people for longer periods of time, more so than in previous years when we would have anticipated the contact finishing over a six month period after they have received the support required to improve their circumstances. Due to the impact of lockdown, the shortage of food in supermarkets and the devastating effects of losing family members and friends whilst isolating, the length of support given has stretched for much longer periods of time and is still on-going in many cases.



The Rainbow Centre Scarborough

To assist families who were struggling outside of term time, we ran a Summer Superstars programme providing lunch meals for children facing going hungry over the school holidays. Working with the Literacy Trust and the Fire Brigade the lunches were delivered to families who were struggling to provide food for children in receipt of free school meals over the holidays.

The arrival of refugees into the town had an enormous impact on our day to day activities. Hundreds of people turned up to Parish House with arms filled with clothing donations, all wanting to offer what they could to assist the refugees fleeing their homeland. We were inundated with donations and so many volunteers from the community came forwards to assist in the mammoth task of sorting the donations. We had so many that we had to use three separate storage facilities around town! Vans arrived from Manchester, Leeds, Durham and Ryedale, alongside donations sent from all across the UK through Royal Mail and Amazon. Whilst we were very well supported in terms of donations we also spent a lot of money purchasing prams and pushchairs and other essential baby supplies, school shoes and coats.

Rainbow Money

2021 was a year where we really started to recover from the pandemic and client numbers started to rise again. We had 200 new clients over the year as well as working with our ongoing clients. 58% of our clients went through insolvency and we managed £1, 262,000 of debt. Our Eastfield satellite wasn't running and so we were managing those clients as well. A huge 75% of clients were not in employment which also led to the need for more insolvency solutions. We also managed the Acts 435 project where we made 114 applications, raising £13,285 for people in the most need in our community for things such as white goods, Debt Relief Order fees, glasses, uniform and even dog walking! Two of the advisers who had worked from home during the pandemic chose to continue to do so however we made the decision, with the increased demand, to employ an administrator for 8 hours a week. Alison Virgo joined the team in 2021 and was a complete godsend, enabling the number of referrals to increase and taking the administrative pressure off the advisor team.

This was one of the comments from the feedback questionnaire we ask clients to complete

The advice and service I received from Claire Daniels was second to none. I was suffering from depression with my debts before meeting Claire, she advised me on the best debt solution at the time, and she contacted all my creditors and dealt with them directly which took a big worry off my shoulders no longer receiving phone calls and letters from my creditors. There were complications along the way but Claire got me through it all. I can get on with my life once again now and I no longer worry about things and I'm happy again. The service and debt advice that the Rainbow centre provides is outstanding.



The Rainbow Centre Scarborough



The Rainbow Centre Scarborough

A Snapshot of 2021:



*Listened to and
supported 7933 with
their problems*

*Handed out bedding, clothing and kitchen
equipment 2010 times*

*Provided 3460 people with
energy vouchers or bill
assistance*

*Wiped out debt for 110
people*

*Rainbow Money raised £13,285
through Acts 435, completing 114
applications for help*



The Rainbow Centre Scarborough

A HUGE thank you goes out to all of our supporters , donors and grant funders for sticking by us and supporting us to help those most in need in the community. You are all wonderful humans and we are so grateful to still be here 24 years later helping those facing poverty and hardship.

In preparing this impact report, we asked a few of our clients and volunteers what they like about the rainbow centre and how it has supported them.....

“I wouldn’t be here if it wasn’t for the support I’ve been given by this centre. They all care and want to help. I come here to talk when I’m not so good and they always listen to me over a cuppa” PH

“I’ve been a client at rainbow before, when I’ve gone through a bad patch and they helped me out of it. I lost my job during Covid and began feeling really depressed. They talked to me and helped me with food parcels and washing”

“Volunteering at rainbow is so rewarding, knowing you’re making a small difference to help such a great cause. I’ve made some great friends here and don’t ever want to leave!”

“BEING ABLE TO RING UP AND ASKED FOR A FOOD PARCEL WHEN I COULDN’T GET OUT TO THE SHOPS WILL BE SOMETHING I WILL NEVER FORGET. THE LOVELY LADY THAT SPOKE TO ME ON THE PHONE EVERY WEEK MADE ME FEEL LOVED AND THAT MEANT A LOT AS I WAS AT HOME SHIELDING ON MY OWN” MARY



The Rainbow Centre Scarborough

Income	
Earned Income	8,111
Donated income including Gift Aid	235,380
Grant Income	119,742
Total	363,233

Expenditure	
Staff costs	166,325
Running costs	229,543
Total:	395,868
Net position	(32,635)

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Reference and Administrative Details
for the Year Ended 31 December 2021**

Trustees	H Newton K Revell D Knowelden R M Dyson J Jefferson E J Smart P Barton P Walser K Moxon R Walker J M Trebble G Parkins
Centre Director	Kerry Hillier (resigned December 2022)
Centre Manager	Patricia Kinsella (retired October 2022)
Principal address	The Rainbow Centre Parish House Castle Road Scarborough North Yorkshire YO11 1TH
Registered charity number	1183490
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers	Barclays St Nicholas Street Scarborough North Yorkshire

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

Objectives and activities

The charity, known locally as The Rainbow Centre, was established with the objects of promoting the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through associating together local people, local authorities, voluntary and other organisations.

Activities undertaken by the charity to achieve these objects are provided through a multi-activity community centre based in a church hall building. The services offered include a community cafe, advice and support for the homeless and vulnerable and lunch club for the elderly. Many other community and church groups use the centre regularly.

Further details of the activities which took place during the year can be found in the accompanying Annual Report.

The Rainbow Centre could not operate without the support of volunteers, whose contribution to the Centre is immeasurable.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider that in providing the activities outlined above, the requirement on the charity to further the public benefit is being complied with.

Achievement and performance

The year started with the third national COVID lockdown; mid-August saw the unexpected arrival of 96 Afghan refugees; and the year ended with the start of the cost of living crisis caused, predominantly, by high inflation outstripping wage and benefit increases.

On 6 January the third national lockdown began. The Centre was closed to clients, schools were closed, and with children at home, the cost of food and heating for families increased so the demand for our services increased. Families could no longer come to the Centre for help so we started to deliver food parcels to the most needy in our community. The lockdown also meant that donors could not bring us food donations meaning that we had to shop for food. Shopping for food and delivering food parcels pushed up our running expenses. Unfortunately, the supermarkets started to restrict the amount of some food items that any individual could buy requiring us to send teams of volunteers, including local firefighters, into the shops to keep pace with the demand for essential items.

The food bank kept moving! From the shed to the Auborough Room and then to the Hall, then back to the Auborough Room and finally back to the shed by the middle of May. Everyone was wearing PPE, using hand sanitizer and observing social distancing, and all trustees' meetings were held by Zoom. Debt counselling continued, but by telephone only.

Eventually the Centre reopened for face-to-face meetings with clients in early June. Deliveries of food parcels stopped and clients had to come to the Centre to collect them instead. The café was used for client interviews but for only three clients at a time to ensure sufficient ventilation and maintain social distancing.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2021**

Achievement and performance - continued

Most legal limits on social contacts were removed on 19 July but some of our volunteers did not feel ready to return to the Centre immediately. Many of our clients had not been vaccinated and there was a spike in the number of new clients coming to the Centre after the lockdown restrictions ended, including those who had lost accommodation, lost employment completely or who had been furloughed. Many were suffering from the effects of prolonged isolation and many had run up debts during the COVID restrictions.

Just when it looked as though something close to normality might be on the horizon, 96 Afghan refugees arrived in Scarborough. With the publicity surrounding their arrival, donations of clothing started to pour in. Staff and volunteers were working seven days a week to try to sort donations and extra storage facilities had to be rented to accommodate the excess. The refugees needed help faster than we could sort the donations, and we had to buy shoes, pushchairs, prams and toys for the children. This was another major call on both our financial as well as our human resources.

The additional £20 per week payment for people getting Universal Credit ended on 5 October. The cost of living crisis, a fall in real disposable income, began in late 2021. The spread of the Omicron variant began and face masks and COVID-Passes once more became the norm.

Unsurprisingly, we ended the year with a significant financial deficit. Despite this, our robust reserves policy meant that we were able to weather the storm and we approached 2022, the charity's 25th Anniversary year, with a high degree of confidence.

We owe an enormous debt of gratitude to all our staff and volunteers who have diligently continued to offer their support to the Centre, and to our clients, throughout 2021. Few of them have taken any holidays; they have all worked over and above their normal hours, many at the weekend as well, to ensure that refugees and clients alike receive the support they need.

Similarly, many of our regular donors have had their own problems during the COVID restrictions but have, nevertheless, continued to donate money, clothing and food whenever they could.

The trustees recognise the dedication of the staff and volunteers throughout the year and the generosity of our donors, and we thank them all.

Further details of the charity's achievements and performance in the year are included in the attached Impact Report.

Key performance statistics are that the Rainbow Centre had listened and supported 7,933 clients during the year; provided 3,460 people with energy vouchers or bill assistance; handed out bedding, clothing and kitchen equipment 2010 times and gave out 12,457 food parcels to families, couples, single people and homeless people. In addition, through Rainbow Money, over £1,262,000 of debt was wiped out for 110 people and through Acts 435 project 114 applications for help were completed raising £13,285 for those in the most need in our community.

Financial review

The Statement of Financial Activities shows an overall deficit for the year of £32,635 (2020: £64,995 surplus).

Total reserves held at the year end were £186,391 (2020: £219,026). Of these, £8,840 (2020: £13,595) related to restricted funds. Unrestricted funds totalled £177,551 (2020: £205,431), of which £171,464 (2020: £196,749) are liquid resources available to support the charity's day to day activities.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2021**

Financial review - continued

The trustees consider that an appropriate level of free reserves is £100,000. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap in funding activities currently financed by restricted income.

Structure, governance and management

Scarborough Social Action Centre (St Mary's with Holy Apostles), also known as The Rainbow Centre, is a registered charitable incorporated organisation (CIO) which was registered on 19 May 2019. The activities and net assets of the unincorporated charity number 1071090, also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019.

New trustees are recruited for the skills they can offer to the charity and are appointed at the Annual General Meeting.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 Republic of Ireland published in October 2019.

Approved by order of the board of trustees on 21 February 2023 and signed on its behalf by:

K Moxon - Trustee

**Independent Examiner's Report to the Trustees of
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Independent examiner's report to the trustees of Scarborough Social Action Centre (St Mary's with Holy Apostles)

I report to the charity trustees on my examination of the accounts of Scarborough Social Action Centre (St Mary's with Holy Apostles) (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Wiffen FCCA
ACCA
Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 21 February 2023

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	306,781	28,690	335,471	341,292
Charitable activities					
General activities	5	-	18,600	18,600	18,100
Other trading activities	3	8,091	-	8,091	4,902
Investment income	4	20	-	20	122
Other income	6	<u>1,051</u>	-	<u>1,051</u>	<u>7,331</u>
Total		<u>315,943</u>	<u>47,290</u>	<u>363,233</u>	<u>371,747</u>
 Expenditure on					
Raising funds	7	41,054	-	41,054	5,022
Charitable activities					
General activities	8	<u>302,769</u>	<u>52,045</u>	<u>354,814</u>	<u>301,730</u>
Total		<u>343,823</u>	<u>52,045</u>	<u>395,868</u>	<u>306,752</u>
 NET INCOME/(EXPENDITURE)		 (27,880)	 (4,755)	 (32,635)	 64,995
 Reconciliation of funds					
Total funds brought forward		<u>205,431</u>	<u>13,595</u>	<u>219,026</u>	<u>154,031</u>
Total funds carried forward		<u><u>177,551</u></u>	<u><u>8,840</u></u>	<u><u>186,391</u></u>	<u><u>219,026</u></u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Balance Sheet
31 December 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	14,927	22,277
Current assets			
Debtors	14	5,208	27,014
Cash at bank and in hand		<u>177,537</u>	<u>190,402</u>
		182,745	217,416
Creditors			
Amounts falling due within one year	15	(11,281)	(20,667)
		<hr/>	<hr/>
Net current assets		<u>171,464</u>	<u>196,749</u>
Total assets less current liabilities		186,391	219,026
		<hr/>	<hr/>
NET ASSETS		<u>186,391</u>	<u>219,026</u>
Funds	17		
Unrestricted funds		177,551	205,431
Restricted funds		<u>8,840</u>	<u>13,595</u>
Total funds		<u>186,391</u>	<u>219,026</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2023 and were signed on its behalf by:

K Moxon - Trustee

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. Accounting policies

General information

Scarborough Social Action Centre is a charitable incorporated organisation registered in England / Wales. It is governed by a declaration of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance education, social welfare and leisure-time occupation in Scarborough and the surrounding district.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. Accounting policies - continued

Funds- continued

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Gifts in kind donated for distribution or resale

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. Accounting policies - continued

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal 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 is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives at the following annual rates.

Freehold property	20% straight line
Fixtures and fittings	20% straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. Accounting policies - continued

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have reviewed the likely effects of the COVID-19 pandemic on the charity's finances. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations and legacies

	2021	2020
	£	£
Donations	223,059	212,695
Gift aid	10,361	8,583
Legacies	1,960	27,895
Grants	<u>100,091</u>	<u>92,119</u>
	<u>335,471</u>	<u>341,292</u>

£28,690 (2020: £17,131) of the above income was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2021.

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

3. Other trading activities

	2021	2020
	£	£
Fundraising income	4,259	230
Cafe income	2,439	2,830
Room hire	495	405
Sale of rags	<u>898</u>	<u>1,437</u>
	<u>8,091</u>	<u>4,902</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

4. Investment income

	2021	2020
	£	£
Deposit account interest	<u>20</u>	<u>122</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

5. Income from charitable activities

		2021	2020
	Activity	£	£
Grants	General activities	<u>18,600</u>	<u>18,100</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>18,600</u>	<u>18,100</u>

All of the above income in the current and preceding year was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2021.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. Other income

	2021	2020
	£	£
Coronavirus Job Retention Scheme	<u>1,051</u>	<u>7,331</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2021.

7. Raising funds

Other trading activities

	2021	2020
	£	£
Purchases	2,875	948
Staff costs	<u>38,179</u>	<u>4,074</u>
	<u>41,054</u>	<u>5,022</u>

8. Charitable activities costs

	Direct Costs £	Support costs (see note 9) £	Totals £
General activities	<u>334,813</u>	<u>20,001</u>	<u>354,814</u>

Comparatives for Charitable activities costs

	Direct Costs £	Support costs £	Totals £
General activities	<u>282,031</u>	<u>19,699</u>	<u>301,730</u>

£52,045 (2020: £39,986) of the above costs were attributable to restricted funds and £302,769 (2020: £261,744) of the above costs were attributable to unrestricted funds.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. Support costs

	Management £	Governance costs £	Total £
General activities	16,687	3,314	20,001
	<u> </u>	<u> </u>	<u> </u>

Comparatives for support costs

	Management £	Governance costs £	Total £
General activities	16,475	3,224	19,699
	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

Governance costs

	2021 General activities £	2020 General activities £
Independent examiner's remuneration	3,000	3,000
Trustees' indemnity insurance	314	224
	<u> </u>	<u> </u>
	3,314	3,224
	<u> </u>	<u> </u>

Independent examiner's remuneration

	2021 £	2020 £
Independent examination of the financial statements	3,000	3,000
	<u> </u>	<u> </u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2020: £nil).

Trustees' expenses

No trustee had any expenses reimbursed (2020: £nil).

11. Staff costs

	2021	2020
	£	£
Wages and salaries	160,798	131,675
Social security costs	4,108	3,542
Other pension costs	<u>1,419</u>	<u>1,224</u>
	<u><u>166,325</u></u>	<u><u>136,441</u></u>

The average monthly number of employees during the year was as follows:

	2021	2020
General	8	6
Cafe	3	2
Support workers	<u>6</u>	<u>4</u>
	<u><u>17</u></u>	<u><u>12</u></u>

No employees received emoluments in excess of £60,000.

There were 2 full time and 15 part time members of staff during the year and the full time equivalent number of staff at 31 December 2021 was 7 (2020: 6).

The total remuneration of key management personnel amounted to £54,938 (2020: £50,503). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

12. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	324,161	17,131	341,292
Charitable activities			
General activities	-	18,100	18,100
Other trading activities	4,902	-	4,902
Investment income	122	-	122
Other income	<u>7,331</u>	<u>-</u>	<u>7,331</u>
Total	<u>336,516</u>	<u>35,231</u>	<u>371,747</u>
Expenditure on			
Raising funds	5,022	-	5,022
Charitable activities			
General activities	<u>261,744</u>	<u>39,986</u>	<u>301,730</u>
Total	<u>266,766</u>	<u>39,986</u>	<u>306,752</u>
NET INCOME/(EXPENDITURE)	69,750	(4,755)	64,995
Reconciliation of funds			
Total funds brought forward	135,681	18,350	154,031
	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward	<u>205,431</u>	<u>13,595</u>	<u>219,026</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 January 2021 and 31 December 2021	<u>24,412</u>	<u>13,188</u>	<u>37,600</u>
Depreciation			
At 1 January 2021	8,069	7,254	15,323
Charge for year	<u>4,712</u>	<u>2,638</u>	<u>7,350</u>
At 31 December 2021	<u>12,781</u>	<u>9,892</u>	<u>22,673</u>
Net book value			
At 31 December 2021	<u>11,631</u>	<u>3,296</u>	<u>14,927</u>
At 31 December 2020	<u>16,343</u>	<u>5,934</u>	<u>22,277</u>

14. Debtors: amounts falling due within one year

	2021 £	2020 £
Other debtors	2,786	23,512
Prepayments and accrued income	<u>2,422</u>	<u>3,502</u>
	<u>5,208</u>	<u>27,014</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,617	2,878
Other creditors	1,558	2,569
Accrued expenses	<u>8,106</u>	<u>15,220</u>
	<u>11,281</u>	<u>20,667</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

16. Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	6,087	8,840	14,927	22,277
Current assets	182,745	-	182,745	217,416
Current liabilities	<u>(11,281)</u>	<u>-</u>	<u>(11,281)</u>	<u>(20,667)</u>
	<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</u>

Comparatives for net assets between funds

	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
Fixed assets	8,682	13,595	22,277	27,581
Current assets	217,416	-	217,416	144,127
Current liabilities	<u>(20,677)</u>	<u>-</u>	<u>(20,677)</u>	<u>(17,677)</u>
	<u>205,431</u>	<u>13,595</u>	<u>219,026</u>	<u>154,031</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

17. Movement in funds

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
Unrestricted funds				
General Fund	205,431	344,632	(370,386)	179,677
Total unrestricted funds	<u>205,431</u>	<u>344,632</u>	<u>(370,386)</u>	<u>179,677</u>
Restricted funds				
Grants				
NYCC	5,883		(1,747)	4,136
Lloyds Foundation - Deputy Manager	-	18,600	(18,600)	-
Clothworkers' Association - van	5,400		(2,400)	3,000
The Kirby Foundation	2,312		(608)	1,704
Donations				
Targeted donations		28,690	(28,690)	-
Total restricted funds	<u>13,595</u>	<u>47,290</u>	<u>(39,986)</u>	<u>8,840</u>
Comparatives for movement in funds				
	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
Unrestricted funds				
General Fund	135,681	340,516	(270,766)	205,431
Total unrestricted funds	<u>135,681</u>	<u>340,516</u>	<u>(270,766)</u>	<u>205,431</u>
Restricted funds				
Grants				
NYCC	7,630		(1,747)	5,883
Lloyds Foundation - Deputy Manager	-	18,100	(18,100)	-
Clothworkers' Association - van	7,800		(2,400)	5,400
The Kirby Foundation	2,920		(608)	2,312
Donations				
Targeted donations		17,131	(17,131)	-
Total restricted funds	<u>18,350</u>	<u>35,231</u>	<u>(39,986)</u>	<u>13,595</u>

18. Related party disclosures

There were no related party transactions for the year ended 31 December 2021.

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2021
for
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

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**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Reference and Administrative Details
for the Year Ended 31 December 2021**

Trustees	H Newton K Revell D Knowelden R M Dyson J Jefferson E J Smart P Barton P Walser K Moxon R Walker J M Trebble G Parkins
Centre Director	Kerry Hillier (resigned December 2022)
Centre Manager	Patricia Kinsella (retired October 2022)
Principal address	The Rainbow Centre Parish House Castle Road Scarborough North Yorkshire YO11 1TH
Registered charity number	1183490
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
Bankers	Barclays St Nicholas Street Scarborough North Yorkshire

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

Objectives and activities

The charity, known locally as The Rainbow Centre, was established with the objects of promoting the benefit of the inhabitants of Scarborough and the surrounding area by advancing education, social welfare and leisure-time occupation through associating together local people, local authorities, voluntary and other organisations.

Activities undertaken by the charity to achieve these objects are provided through a multi-activity community centre based in a church hall building. The services offered include a community cafe, advice and support for the homeless and vulnerable and lunch club for the elderly. Many other community and church groups use the centre regularly.

Further details of the activities which took place during the year can be found in the accompanying Annual Report.

The Rainbow Centre could not operate without the support of volunteers, whose contribution to the Centre is immeasurable.

The trustees have had regard to the Charity Commission's guidance on public benefit and consider that in providing the activities outlined above, the requirement on the charity to further the public benefit is being complied with.

Achievement and performance

The year started with the third national COVID lockdown; mid-August saw the unexpected arrival of 96 Afghan refugees; and the year ended with the start of the cost of living crisis caused, predominantly, by high inflation outstripping wage and benefit increases.

On 6 January the third national lockdown began. The Centre was closed to clients, schools were closed, and with children at home, the cost of food and heating for families increased so the demand for our services increased. Families could no longer come to the Centre for help so we started to deliver food parcels to the most needy in our community. The lockdown also meant that donors could not bring us food donations meaning that we had to shop for food. Shopping for food and delivering food parcels pushed up our running expenses. Unfortunately, the supermarkets started to restrict the amount of some food items that any individual could buy requiring us to send teams of volunteers, including local firefighters, into the shops to keep pace with the demand for essential items.

The food bank kept moving! From the shed to the Auborough Room and then to the Hall, then back to the Auborough Room and finally back to the shed by the middle of May. Everyone was wearing PPE, using hand sanitizer and observing social distancing, and all trustees' meetings were held by Zoom. Debt counselling continued, but by telephone only.

Eventually the Centre reopened for face-to-face meetings with clients in early June. Deliveries of food parcels stopped and clients had to come to the Centre to collect them instead. The café was used for client interviews but for only three clients at a time to ensure sufficient ventilation and maintain social distancing.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2021**

Achievement and performance - continued

Most legal limits on social contacts were removed on 19 July but some of our volunteers did not feel ready to return to the Centre immediately. Many of our clients had not been vaccinated and there was a spike in the number of new clients coming to the Centre after the lockdown restrictions ended, including those who had lost accommodation, lost employment completely or who had been furloughed. Many were suffering from the effects of prolonged isolation and many had run up debts during the COVID restrictions.

Just when it looked as though something close to normality might be on the horizon, 96 Afghan refugees arrived in Scarborough. With the publicity surrounding their arrival, donations of clothing started to pour in. Staff and volunteers were working seven days a week to try to sort donations and extra storage facilities had to be rented to accommodate the excess. The refugees needed help faster than we could sort the donations, and we had to buy shoes, pushchairs, prams and toys for the children. This was another major call on both our financial as well as our human resources.

The additional £20 per week payment for people getting Universal Credit ended on 5 October. The cost of living crisis, a fall in real disposable income, began in late 2021. The spread of the Omicron variant began and face masks and COVID-Passes once more became the norm.

Unsurprisingly, we ended the year with a significant financial deficit. Despite this, our robust reserves policy meant that we were able to weather the storm and we approached 2022, the charity's 25th Anniversary year, with a high degree of confidence.

We owe an enormous debt of gratitude to all our staff and volunteers who have diligently continued to offer their support to the Centre, and to our clients, throughout 2021. Few of them have taken any holidays; they have all worked over and above their normal hours, many at the weekend as well, to ensure that refugees and clients alike receive the support they need.

Similarly, many of our regular donors have had their own problems during the COVID restrictions but have, nevertheless, continued to donate money, clothing and food whenever they could.

The trustees recognise the dedication of the staff and volunteers throughout the year and the generosity of our donors, and we thank them all.

Further details of the charity's achievements and performance in the year are included in the attached Impact Report.

Key performance statistics are that the Rainbow Centre had listened and supported 7,933 clients during the year; provided 3,460 people with energy vouchers or bill assistance; handed out bedding, clothing and kitchen equipment 2010 times and gave out 12,457 food parcels to families, couples, single people and homeless people. In addition, through Rainbow Money, over £1,262,000 of debt was wiped out for 110 people and through Acts 435 project 114 applications for help were completed raising £13,285 for those in the most need in our community.

Financial review

The Statement of Financial Activities shows an overall deficit for the year of £32,635 (2020: £64,995 surplus).

Total reserves held at the year end were £186,391 (2020: £219,026). Of these, £8,840 (2020: £13,595) related to restricted funds. Unrestricted funds totalled £177,551 (2020: £205,431), of which £171,464 (2020: £196,749) are liquid resources available to support the charity's day to day activities.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Report of the Trustees
for the Year Ended 31 December 2021**

Financial review - continued

The trustees consider that an appropriate level of free reserves is £100,000. The balance on the unrestricted fund at the year end is sufficient to meet this requirement and to provide bridging support in the event of a gap in funding activities currently financed by restricted income.

Structure, governance and management

Scarborough Social Action Centre (St Mary's with Holy Apostles), also known as The Rainbow Centre, is a registered charitable incorporated organisation (CIO) which was registered on 19 May 2019. The activities and net assets of the unincorporated charity number 1071090, also known as Scarborough Social Action Centre (St Mary's with Holy Apostles), were transferred to the CIO on 30 December 2019.

New trustees are recruited for the skills they can offer to the charity and are appointed at the Annual General Meeting.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, 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 Republic of Ireland published in October 2019.

Approved by order of the board of trustees on 21 February 2023 and signed on its behalf by:

K Moxon - Trustee

**Independent Examiner's Report to the Trustees of
Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

Independent examiner's report to the trustees of Scarborough Social Action Centre (St Mary's with Holy Apostles)

I report to the charity trustees on my examination of the accounts of Scarborough Social Action Centre (St Mary's with Holy Apostles) (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Wiffen FCCA
ACCA
Ashby Berry Coulsons
2 Belgrave Crescent
Scarborough
North Yorkshire
YO11 1UB

Date: 21 February 2023

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Statement of Financial Activities
for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	306,781	28,690	335,471	341,292
Charitable activities	5				
General activities		-	18,600	18,600	18,100
Other trading activities	3	8,091	-	8,091	4,902
Investment income	4	20	-	20	122
Other income	6	<u>1,051</u>	-	<u>1,051</u>	<u>7,331</u>
Total		<u>315,943</u>	<u>47,290</u>	<u>363,233</u>	<u>371,747</u>
 Expenditure on					
Raising funds	7	41,054	-	41,054	5,022
Charitable activities	8				
General activities		<u>302,769</u>	<u>52,045</u>	<u>354,814</u>	<u>301,730</u>
Total		<u>343,823</u>	<u>52,045</u>	<u>395,868</u>	<u>306,752</u>
 NET INCOME/(EXPENDITURE)		(27,880)	(4,755)	(32,635)	64,995
 Reconciliation of funds					
Total funds brought forward		<u>205,431</u>	<u>13,595</u>	<u>219,026</u>	<u>154,031</u>
Total funds carried forward		<u><u>177,551</u></u>	<u><u>8,840</u></u>	<u><u>186,391</u></u>	<u><u>219,026</u></u>

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Balance Sheet
31 December 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	13	14,927	22,277
Current assets			
Debtors	14	5,208	27,014
Cash at bank and in hand		<u>177,537</u>	<u>190,402</u>
		182,745	217,416
Creditors			
Amounts falling due within one year	15	(11,281)	(20,667)
		<hr/>	<hr/>
Net current assets		<u>171,464</u>	<u>196,749</u>
Total assets less current liabilities		186,391	219,026
		<hr/>	<hr/>
NET ASSETS		<u>186,391</u>	<u>219,026</u>
Funds	17		
Unrestricted funds		177,551	205,431
Restricted funds		<u>8,840</u>	<u>13,595</u>
Total funds		<u>186,391</u>	<u>219,026</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 February 2023 and were signed on its behalf by:

K Moxon - Trustee

The notes form part of these financial statements

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. Accounting policies

General information

Scarborough Social Action Centre is a charitable incorporated organisation registered in England / Wales. It is governed by a declaration of trust. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to advance education, social welfare and leisure-time occupation in Scarborough and the surrounding district.

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Accounting policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Judgements and key sources of estimation uncertainty

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Funds

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. Accounting policies - continued

Funds- continued

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Gifts in kind donated for distribution or resale

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. Accounting policies - continued

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal 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 is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives at the following annual rates.

Freehold property	20% straight line
Fixtures and fittings	20% straight line

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

1. Accounting policies - continued

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have reviewed the likely effects of the COVID-19 pandemic on the charity's finances. They expect that the income received by the charity going forward, together with its existing reserves, will be sufficient to enable it to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations and legacies

	2021	2020
	£	£
Donations	223,059	212,695
Gift aid	10,361	8,583
Legacies	1,960	27,895
Grants	<u>100,091</u>	<u>92,119</u>
	<u>335,471</u>	<u>341,292</u>

£28,690 (2020: £17,131) of the above income was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2021.

The Rainbow Centre receives gifts of food and second-hand clothing throughout the year for distribution to beneficiaries. It is not possible to put a value on these items and the Statement of Financial Activities does not include any income or expenditure in respect of them.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

3. Other trading activities

	2021	2020
	£	£
Fundraising income	4,259	230
Cafe income	2,439	2,830
Room hire	495	405
Sale of rags	<u>898</u>	<u>1,437</u>
	<u>8,091</u>	<u>4,902</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

4. Investment income

	2021	2020
	£	£
Deposit account interest	<u>20</u>	<u>122</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

5. Income from charitable activities

		2021	2020
	Activity	£	£
Grants	General activities	<u>18,600</u>	<u>18,100</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>18,600</u>	<u>18,100</u>

All of the above income in the current and preceding year was attributable to restricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2021.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

6. Other income

	2021	2020
	£	£
Coronavirus Job Retention Scheme	<u>1,051</u>	<u>7,331</u>

All of the above income in the current and preceding year was attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income for the year ended 31 December 2021.

7. Raising funds

Other trading activities

	2021	2020
	£	£
Purchases	2,875	948
Staff costs	<u>38,179</u>	<u>4,074</u>
	<u>41,054</u>	<u>5,022</u>

8. Charitable activities costs

	Direct Costs £	Support costs (see note 9) £	Totals £
General activities	<u>334,813</u>	<u>20,001</u>	<u>354,814</u>

Comparatives for Charitable activities costs

	Direct Costs £	Support costs £	Totals £
General activities	<u>282,031</u>	<u>19,699</u>	<u>301,730</u>

£52,045 (2020: £39,986) of the above costs were attributable to restricted funds and £302,769 (2020: £261,744) of the above costs were attributable to unrestricted funds.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

9. Support costs

	Management £	Governance costs £	Total £
General activities	16,687	3,314	20,001
	<u> </u>	<u> </u>	<u> </u>

Comparatives for support costs

	Management £	Governance costs £	Total £
General activities	16,475	3,224	19,699
	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

Governance costs

	2021 General activities £	2020 General activities £
Independent examiner's remuneration	3,000	3,000
Trustees' indemnity insurance	314	224
	<u> </u>	<u> </u>
	3,314	3,224
	<u> </u>	<u> </u>

Independent examiner's remuneration

	2021 £	2020 £
Independent examination of the financial statements	3,000	3,000
	<u> </u>	<u> </u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

10. Trustees' remuneration and benefits

No remuneration was paid to any of the trustees (2020: £nil).

Trustees' expenses

No trustee had any expenses reimbursed (2020: £nil).

11. Staff costs

	2021	2020
	£	£
Wages and salaries	160,798	131,675
Social security costs	4,108	3,542
Other pension costs	<u>1,419</u>	<u>1,224</u>
	<u><u>166,325</u></u>	<u><u>136,441</u></u>

The average monthly number of employees during the year was as follows:

	2021	2020
General	8	6
Cafe	3	2
Support workers	<u>6</u>	<u>4</u>
	<u><u>17</u></u>	<u><u>12</u></u>

No employees received emoluments in excess of £60,000.

There were 2 full time and 15 part time members of staff during the year and the full time equivalent number of staff at 31 December 2021 was 7 (2020: 6).

The total remuneration of key management personnel amounted to £54,938 (2020: £50,503). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

12. Comparatives for the statement of financial activities

	Unrestricted fund £	Restricted fund £	Total funds £
Income and endowments from			
Donations and legacies	324,161	17,131	341,292
Charitable activities			
General activities	-	18,100	18,100
Other trading activities	4,902	-	4,902
Investment income	122	-	122
Other income	<u>7,331</u>	<u>-</u>	<u>7,331</u>
Total	<u>336,516</u>	<u>35,231</u>	<u>371,747</u>
Expenditure on			
Raising funds	5,022	-	5,022
Charitable activities			
General activities	<u>261,744</u>	<u>39,986</u>	<u>301,730</u>
Total	<u>266,766</u>	<u>39,986</u>	<u>306,752</u>
NET INCOME/(EXPENDITURE)	69,750	(4,755)	64,995
Reconciliation of funds			
Total funds brought forward	<u>135,681</u>	<u>18,350</u>	<u>154,031</u>
Total funds carried forward	<u><u>205,431</u></u>	<u><u>13,595</u></u>	<u><u>219,026</u></u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

13. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Totals £
Cost			
At 1 January 2021 and 31 December 2021	<u>24,412</u>	<u>13,188</u>	<u>37,600</u>
Depreciation			
At 1 January 2021	8,069	7,254	15,323
Charge for year	<u>4,712</u>	<u>2,638</u>	<u>7,350</u>
At 31 December 2021	<u>12,781</u>	<u>9,892</u>	<u>22,673</u>
Net book value			
At 31 December 2021	<u>11,631</u>	<u>3,296</u>	<u>14,927</u>
At 31 December 2020	<u>16,343</u>	<u>5,934</u>	<u>22,277</u>

14. Debtors: amounts falling due within one year

	2021 £	2020 £
Other debtors	2,786	23,512
Prepayments and accrued income	<u>2,422</u>	<u>3,502</u>
	<u>5,208</u>	<u>27,014</u>

15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,617	2,878
Other creditors	1,558	2,569
Accrued expenses	<u>8,106</u>	<u>15,220</u>
	<u>11,281</u>	<u>20,667</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

16. Analysis of net assets between funds

	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	6,087	8,840	14,927	22,277
Current assets	182,745	-	182,745	217,416
Current liabilities	<u>(11,281)</u>	<u>-</u>	<u>(11,281)</u>	<u>(20,667)</u>
	<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</u>

Comparatives for net assets between funds

	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
Fixed assets	8,682	13,595	22,277	27,581
Current assets	217,416	-	217,416	144,127
Current liabilities	<u>(20,677)</u>	<u>-</u>	<u>(20,677)</u>	<u>(17,677)</u>
	<u>205,431</u>	<u>13,595</u>	<u>219,026</u>	<u>154,031</u>

**Scarborough Social Action Centre
(St Mary's with Holy Apostles)**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

17. Movement in funds

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
Unrestricted funds				
General Fund	205,431	344,632	(370,386)	179,677
Total unrestricted funds	<u>205,431</u>	<u>344,632</u>	<u>(370,386)</u>	<u>179,677</u>
Restricted funds				
Grants				
NYCC	5,883		(1,747)	4,136
Lloyds Foundation - Deputy Manager	-	18,600	(18,600)	-
Clothworkers' Association - van	5,400		(2,400)	3,000
The Kirby Foundation	2,312		(608)	1,704
Donations				
Targeted donations		28,690	(28,690)	-
Total restricted funds	<u>13,595</u>	<u>47,290</u>	<u>(39,986)</u>	<u>8,840</u>
Comparatives for movement in funds				
	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
Unrestricted funds				
General Fund	135,681	340,516	(270,766)	205,431
Total unrestricted funds	<u>135,681</u>	<u>340,516</u>	<u>(270,766)</u>	<u>205,431</u>
Restricted funds				
Grants				
NYCC	7,630		(1,747)	5,883
Lloyds Foundation - Deputy Manager	-	18,100	(18,100)	-
Clothworkers' Association - van	7,800		(2,400)	5,400
The Kirby Foundation	2,920		(608)	2,312
Donations				
Targeted donations		17,131	(17,131)	-
Total restricted funds	<u>18,350</u>	<u>35,231</u>	<u>(39,986)</u>	<u>13,595</u>

18. Related party disclosures

There were no related party transactions for the year ended 31 December 2021.