



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

Compassion	Support	Hope	Working in Partnership	Being Present
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.	We will encourage our clients to make positive steps towards changing their circumstances in a non-judgemental environment.	We will work in responsive ways that mean we are constantly responding to the challenges facing our community.	We will work to strengthen partner relations and develop projects that offer maximum impact to reach the most disengaged.	We will work towards exploring opportunities for long-term sustainability.

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)**

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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 café, 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	1,051	-	1,051	7,331
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		205,431	13,595	219,026	154,031
Total funds carried forward		<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</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.

**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)**

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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 café, 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	1,051	-	1,051	7,331
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		205,431	13,595	219,026	154,031
Total funds carried forward		<u>177,551</u>	<u>8,840</u>	<u>186,391</u>	<u>219,026</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
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**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.