



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

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.



The Rainbow Centre Scarborough

Rainbow Money

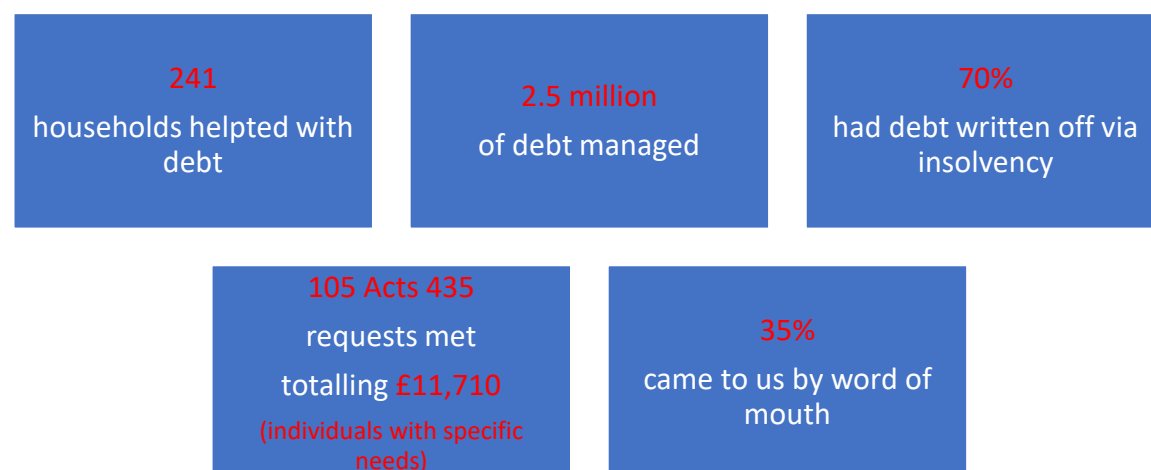
2022 was a busy year for Rainbow Money. We had the blessing of employing an administrator which made a significant impact to the numbers of clients it was possible to see. Referral agencies made up 60% of all clients coming to us demonstrating the confidence that Scarborough agencies have in Rainbow 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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**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> </u>	<u> </u>
Net current assets		<u>165,611</u>	<u>171,464</u>
Total assets less current liabilities		173,188	186,391
		<u> </u>	<u> </u>
NET ASSETS		<u><u>173,188</u></u>	<u><u>186,391</u></u>
Funds	17		
Unrestricted funds		169,103	177,551
Restricted funds		<u>4,085</u>	<u>8,840</u>
Total funds		<u><u>173,188</u></u>	<u><u>186,391</u></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>

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	2021
	General activities	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	<u>205,431</u>	<u>13,595</u>	<u>219,026</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><u>6,919</u></u>	<u><u>658</u></u>	<u><u>7,577</u></u>
At 31 December 2021	<u><u>11,631</u></u>	<u><u>3,296</u></u>	<u><u>14,927</u></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><u>16,617</u></u>	<u><u>5,208</u></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><u>10,905</u></u>	<u><u>11,281</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**

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>	219,026
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)
		<hr/>	<hr/>
Net current assets		<u>165,611</u>	<u>171,464</u>
Total assets less current liabilities		173,188	186,391
		<hr/>	<hr/>
NET ASSETS		<u><u>173,188</u></u>	<u><u>186,391</u></u>
Funds	17		
Unrestricted funds		169,103	177,551
Restricted funds		<u>4,085</u>	<u>8,840</u>
Total funds		<u><u>173,188</u></u>	<u><u>186,391</u></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>

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	2021
	General activities	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	<u>205,431</u>	<u>13,595</u>	<u>219,026</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><u>6,919</u></u>	<u><u>658</u></u>	<u><u>7,577</u></u>
At 31 December 2021	<u><u>11,631</u></u>	<u><u>3,296</u></u>	<u><u>14,927</u></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><u>16,617</u></u>	<u><u>5,208</u></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><u>10,905</u></u>	<u><u>11,281</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**

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.