



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

Impact Report 2023



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

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

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

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

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

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

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



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

Howard Newton
Chairman of Trustees

The Charity

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

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

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

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

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

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

Our Values

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



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

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

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

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

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

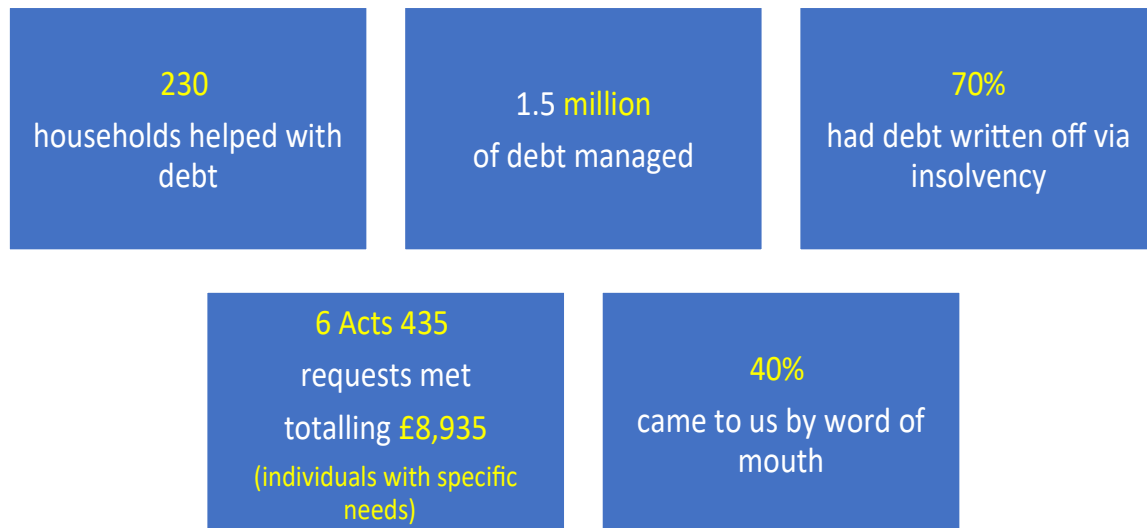
"Claire was absolutely amazing from start to finish - my circumstances have been far from straightforward but Claire maintained the utmost patience and empathy with me throughout. I couldn't have asked for a better adviser to help me get through such a difficult period of my life. I genuinely don't know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

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

A Snapshot of Rainbow Money Statistics for 2023



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Overview of Activity and Impact in 2023

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

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

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

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

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



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

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

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

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

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

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



A Snapshot of Statistics 2023

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

1465 face to face meetings for conversations of support

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

1505 interactions to provide energy vouchers of bill assistance

10589 attendances by 1724 different individuals

The Figures bit....

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

Income	
Earned Income including fund raising	23,651



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

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

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

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

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

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

Achievement and performance

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

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

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

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

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

Achievement and performance- continued

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

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

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

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

Financial review

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

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

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

Structure, governance and management

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

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

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

H Newton - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Anna Wiffen FCCA

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

Date: 26 July 2024

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

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

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

The notes form part of these financial statements

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

**Balance Sheet
31 December 2023**

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

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

H Newton - Trustee

The notes form part of these financial statements

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

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

1. Accounting policies

General information

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

Basis of preparing the financial statements

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

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

Accounting policies

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

Judgements and key sources of estimation uncertainty

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

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

Funds

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

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

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

1. Accounting policies - continued

Funds- continued

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

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

Income

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

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

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

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

Gifts in kind donated for distribution or resale

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

Donated services and facilities

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

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

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

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

1. Accounting policies - continued

Donated services and facilities- continued

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

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

Interest receivable

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

Expenditure

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

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

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

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

Irrecoverable VAT

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

Tangible fixed assets

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

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

Debtors and creditors receivable / payable within one year

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

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

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

1. Accounting policies - continued

Impairment

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

Provisions

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

Employee benefits

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

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

Taxation

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

Going concern

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

2. Donations and legacies

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

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

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

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

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

2. Donations and legacies - continued

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

3. Other trading activities

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

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

4. Investment income

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

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

5. Raising funds

Other trading activities

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

6. Charitable activities costs

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

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

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

6. Comparatives for Charitable activities costs

	Direct costs	Support costs	Total
	£	£	£
General activities	<u>290,374</u>	<u>17,144</u>	<u>307,518</u>

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

7. Support costs

	Management	Governance costs	Totals
	£	£	£
General activities	<u>16,943</u>	<u>3,333</u>	<u>20,276</u>

Comparatives for support costs

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

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

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

Independent examiner's remuneration	2023	2022
	£	£
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 2023**

8. Trustees' remuneration and benefits

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

Trustees' expenses

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

9. Staff costs

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

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

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

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

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

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

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

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

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

10. Comparatives for the statement of financial activities

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

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

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

11. Tangible fixed assets

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

12. Debtors: amounts falling due within one year

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

13. Creditors: amounts falling due within one year

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

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

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

14. Analysis of net assets between funds

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

Comparatives for net assets between funds

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

15. Movement in funds

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

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

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

15. Comparatives for movement in funds

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

16. Related party disclosures

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

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

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

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

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for the Year Ended 31 December 2023**

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

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

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

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

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

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

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

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

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

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

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

Achievement and performance

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

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

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

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

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

Achievement and performance- continued

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

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

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

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

Financial review

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

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

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

Structure, governance and management

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

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

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

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

H Newton - Trustee

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Anna Wiffen FCCA

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

Date: 26 July 2024

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

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

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

The notes form part of these financial statements

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

**Balance Sheet
31 December 2023**

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

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

H Newton - Trustee

The notes form part of these financial statements

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

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

1. Accounting policies

General information

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

Basis of preparing the financial statements

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

Statement of compliance with prevailing laws and regulations

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

Accounting policies

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

Judgements and key sources of estimation uncertainty

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

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

Funds

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

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

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

1. Accounting policies - continued

Funds- continued

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

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

Income

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

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

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

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

Gifts in kind donated for distribution or resale

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

Donated services and facilities

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

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

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

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

1. Accounting policies - continued

Donated services and facilities- continued

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

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

Interest receivable

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

Expenditure

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

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

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

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

Irrecoverable VAT

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

Tangible fixed assets

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

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

Debtors and creditors receivable / payable within one year

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

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

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

1. Accounting policies - continued

Impairment

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

Provisions

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

Employee benefits

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

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

Taxation

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

Going concern

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

2. Donations and legacies

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

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

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

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

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

2. Donations and legacies - continued

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

3. Other trading activities

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

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

4. Investment income

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

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

5. Raising funds

Other trading activities

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

6. Charitable activities costs

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

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

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

6. Comparatives for Charitable activities costs

	Direct costs	Support costs	Total
	£	£	£
General activities	<u>290,374</u>	<u>17,144</u>	<u>307,518</u>

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

7. Support costs

	Management	Governance costs	Totals
	£	£	£
General activities	<u>16,943</u>	<u>3,333</u>	<u>20,276</u>

Comparatives for support costs

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

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

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

Independent examiner's remuneration	2023	2022
	£	£
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 2023**

8. Trustees' remuneration and benefits

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

Trustees' expenses

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

9. Staff costs

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

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

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

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

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

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

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

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

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

10. Comparatives for the statement of financial activities

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

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

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

11. Tangible fixed assets

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

12. Debtors: amounts falling due within one year

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

13. Creditors: amounts falling due within one year

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

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

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

14. Analysis of net assets between funds

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

Comparatives for net assets between funds

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

15. Movement in funds

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

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

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

15. Comparatives for movement in funds

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

16. Related party disclosures

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