

Charity registration number: 1183490

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

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

The Rainbow Centre (Scarborough) CIO Contents

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The Rainbow Centre (Scarborough) CIO

Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Aims and Objectives

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

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

Public Benefit

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

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

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

Achievements and Performance

Main Achievements

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

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

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

Client Support and Homeless Services

Partnership in Action

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

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

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

Health, Dignity and Access

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

Eight clients received urgent dental treatment, and two were referred for hospital-based care. For many, this was the first time in years they had accessed dental services. Addressing pain and infection is about more than health — it restores dignity, confidence and the ability to move forward.

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

Main Achievements - continued

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

Safeguarding and Trauma-Informed Practice

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

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

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

From Client to Colleague

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

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

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

Growing Community Through Drop-In

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

Numbers and Impact

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

During the year we:

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

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

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

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

Rainbow Money Debt Advice

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

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

During 2025:

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

Main Achievements - continued

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

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

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

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

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

Financial Review

Financial Position

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

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

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

Reserves Policy

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

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

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

Investment policy

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

Remuneration Policy

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

Structure, Governance and Management

Governing Document

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

Trustee Selection Methods

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

Risk management

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

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

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

Volunteers

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

Reference and Administrative Details

Trustees

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

Charity Number

1183490

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

Principal Address

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

Independent Examiner

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

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

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

22 April 2026



Mr H Newton

Trustee

17 April 2026

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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



Mr Christopher Dale Mattinson FCCA

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

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

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

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

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

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

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

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

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

On behalf of the board



Mr H Newton

Trustee

17 April 2026

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

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

1. General Information

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

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

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

2.2. Incoming Resources

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

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

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

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

2.3. Resources Expended

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

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

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

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

2.4. Tangible Fixed Assets and Depreciation

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

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

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

2.5. Stocks and Work in Progress

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

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

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

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

2.6. Cash and Cash Equivalents

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

3. Income from Donations and Legacies

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

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

4. Income from Other Trading Activities

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

5. Investment Income

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

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

6. Other Income

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

7. Net Income/(Expenditure)

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

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

8. Analysis of Expenditure

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

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

9. Support Costs

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

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

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

10. Independent Examiner's Remuneration

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

11. Staff Costs

Staff costs were as follows:

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

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

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

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

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

12. Average Number of Employees

Average number of employees during the year was as follows:

	2025	2024
General	7	6
Cafe	1	1
Support workers	9	8
	<u>17</u>	<u>15</u>

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

13. Tangible Assets

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

14. Stocks

	2025	2024
	£	£
Stock	250	250

15. Debtors

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

16. Creditors: Amounts Falling Due Within One Year

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

17. Pension Commitments

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

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

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

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

18. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	445,538	312,223	(287,064)	470,697
Restricted funds				
Restricted funds	-	136,702	(107,781)	28,921
Total funds	445,538	448,925	(394,845)	499,618

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	262,786	511,801	(329,049)	445,538
Restricted funds				
Restricted funds	979	2,419	(3,398)	-
Total funds	263,765	514,220	(332,447)	445,538

19. Transactions with Trustees

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

No trustee expenses have been incurred.

20. Related Party Disclosures

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

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

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

...CONTINUED

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

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