

Yellow Scarf CIO: Trustees Annual Report for period ended 31 July 2021

Principal Office:

Yellow Scarf CIO.
Church House
Market Place
Evesham
WR11 4RW

Key Management Personnel:

TRUSTEES

Name: Mr. Ian. C. Charles

Name: Mrs Anna Majewska

Name: Yellow Scarf Support CIC

Objectives And Activities:

Yellow Scarf CIO trustees are dedicated to leading a charity that achieves its charitable purpose and believes everyone should have the opportunity to live a healthy, safe, and happy life. The objects of the charity are:

- To help with Substances abuses and Behaviour abuses
- Mental health awareness
- Social, economic, cultural, exclusion
- Promoting social, economic, cultural, integration
- Homelessness guidance
- Promotion healthy lifestyle

The trustees, with due regard to the public benefit guidance issued by the Charity Commission, consider Yellow Scarf CIO activities to be of public benefit as they empower and support people to make positive changes and contribute positively to their local community and society.

About us:

Yellow Scarf CIO is a charity organization that helps various ethnic groups live in the UK.

At Yellow Scarf CIO, we are good at what we do and are proud of the partnerships and relationships we have developed to deliver effective solutions. We have an enviable reputation for delivering what we promise and consistently achieving results at or above our targets.

Activities:

To promote and run Mutual Support Groups

Our support groups are designed for people who suffer from substance abuse such as alcohol, drugs, etc. Additionally, we invite people who have problems with gambling and other behavioural addictions. We also run a group for women. This is a support group with a broad spectrum. Some women live or have lived in a relationship with a person suffering from an addiction or their lives have become complicated for some reason now or in the past. All our groups are run in Polish.

Psychological Counselling and Development Centre

One of our missions is to support the creation of valuable social enterprises. The Psychological Counselling and Development Centre - Yellow Scarf Support (Ośrodek Terapii i Rozwoju - Yellow Scarf Support) is one project that we support. It operates based on providing top-quality services at a reasonable price. The team consists of advisors who are properly educated with high qualifications and who work to the highest standards.

Events

Yellow Scarf CIO organizes various activities such as bicycle trips, family picnics, mountain trips, etc. We also participate in co-organizing events such as Doughnuts Day, Talk to My Worcester. We also organize film screenings about recovery. All our activities are aimed at promoting an addiction-free life.

Support the hobbies

Discovering, cultivating, and developing hobbies are very important for our health and life. That is why the project "People with passion" was created. They were started by people who have discovered and are discovering their passions. Passions that allow them to develop and discover happiness around them. Passions that they want to share to give joy to others.

Organize trainings, workshops and courses

For many years, our support has consisted of running Mutual Support Groups and One to one meetings, but the increasing number of enquiries about extending the assistance offered made us think about extending our service. In 2020 we decided to extend our service to include courses and workshops. We take great care to ensure that our workshops are provided professionally.

Christmas Supper

Easter and Christmas are special times for us all. Every year since 2011 we have been organizing Christmas Supper and Easter Brunch in Evesham. Every year, more and more people participate in our celebration. Thanks to the help of All Saints Parish Church, Evesham can use the Church House and the church itself.

Free assistance with application for EUSS Support

In 2019, together with the European Connections Forum. We started to help residents from the European Union to apply for Settlement Status. This is not our mainstream service but seeing that many people have been in a difficult situation and deprived of any help, we could not pass by indifferently. That's why we obtained a license from the Home Office for our volunteers and started to help the most vulnerable people. We believe that an uncertain legal situation can have unimaginable consequences in life, so we try to counteract this.

Achievements And Performance:

Due to the Covid -19 pandemic, we have had to adapt our charity work to the new conditions. Our actions consisted of introducing online activities and telephone meetings.

Our activities are aimed at protecting participants from the dangers of the pandemic.

We have also taken new steps to help protect mental health in response to new threats from changes in the UK and around the world.

Financial Review:

Our focus this year has been to strengthen and consolidate our financial position. Despite the pandemic and additional costs, this and Brexit attracted, we further strengthened our position. We have monitored our costs closely to ensure that we continued to meet our charitable objective as well as strengthen our position for the future.

For the year ended 31/07/2021 we had an income over expenditure surplus of £9,369.00, which will be carried forward to next year to further found our projects and achieve our objectives.

Plans For Future Periods:

The plan for the future is to further develop our services by increasing the number of participants in our services. We are expanding our services to include settlement assistance for refugees from Ukraine and advice for people settled in the UK.

Our team is developing fundraising opportunities to meet these future objectives.

Structure, Governance And Management:

Yellow Scarf CIO management and trustee's board, meet quarterly for a board meeting and updates on all services and planned projects of interest.

The Trustees also meet weekly to discuss any circumstantial matters of importance and provide actions to be taken. The Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting.

Current Trustee's:

Name: Mr. Ian. C. Charles

Name: Mrs Anna Majewska

Name: Yellow Scarf Support CIC

The set procedure for recruiting a New Trustee for Yellow Scarf CIO. is for the potential candidate to send a formal letter and CV for review by the current board of Trustees. Set measures of HR practise are undertaken as per Legal Volunteer law. References are taken up with prior authorisation from candidate to be considered. Set interview practise stages are put in place to assess the candidates' skills, knowledge, aptitude, and characteristics.

Signed on behalf of the board

Ian Christopher Charles
Ian Christopher Charles (Apr 13, 2022 12:10 GMT+1)

I.C. Charles

Trustee

13 April 2022

Yellow Scarf CIO

Charity No. 1190615

Company No. CE022689

Trustees' Report and Unaudited Accounts

31 July 2021

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the period ended 31 July 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE022689

Charity No. 1190615

Registered Office

Church House
Market Place
Evesham
WR11 4RW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

I.C. Charles
A.M. Majewska
Yellow Scarf Support CIC

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

I.C. Charles 
Trustee
13 April 2022

Ian Christopher Charles (Apr 13, 2022 12:10 GMT+1)

Independent Examiner's Report to the trustees of Yellow Scarf CIO

I report to the charity trustees on my examination of the financial statements of Yellow Scarf CIO for the period ended 31 July 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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 financial statements to be reached.



Solutions Accountancy & Bookkeeping Ltd

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

13 April 2022

Yellow Scarf CIO
Statement of Financial Activities
for the period ended 31 July 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	584	6,883	7,466
Charitable activities	4	60,138	-	60,138
Other trading activities	5	40	-	40
Total		60,762	6,883	67,644
Expenditure on:				
Charitable activities	6	54,462	1,738	56,199
Other	7	2,076	-	2,076
Total		56,538	1,738	58,275
Net gains on investments		-	-	-
Net income	8	4,224	5,145	9,369
Transfers between funds		-	-	-
Net income before other gains/(losses)		4,224	5,145	9,369
Other gains and losses				
Net movement in funds		4,224	5,145	9,369
Reconciliation of funds:				
Total funds carried forward		4,224	5,145	9,369

Yellow Scarf CIO
Summary Income and Expenditure Account
for the period ended 31 July 2021

	2021 £
Income	67,644
Gross income for the period	<u>67,644</u>
Expenditure	58,275
Total expenditure for the period	<u>58,275</u>
Net income before tax for the period	9,369
Net income for the period	<u><u>9,369</u></u>

Yellow Scarf CIO

Balance Sheet

at 31 July 2021

Company No. CE022689	Notes	2021 £
Current assets		
Cash at bank and in hand		10,395
		<u>10,395</u>
Creditors: Amount falling due within one year	10	(1,026)
Net current assets		<u>9,369</u>
Total assets less current liabilities		<u>9,369</u>
Net assets excluding pension asset or liability		<u>9,369</u>
Total net assets		<u><u>9,369</u></u>
The funds of the charity		
Restricted funds	11	
Restricted income funds		5,145
		<u>5,145</u>
Unrestricted funds	11	
General funds		4,224
		<u>4,224</u>
Reserves	11	
Total funds		<u><u>9,369</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the period ended 31 July 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 April 2022

And signed on its behalf by:

Ian Christopher Charles

Ian Christopher Charles (Apr 13, 2022 12:10 GMT+1)

I.C. Charles

Trustee

13 April 2022

for the period ended 31 July 2021

1 Accounting policies

Basis of preparation

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2021
	£	£	£
Donations Received	584	6,883	7,466
	<u>584</u>	<u>6,883</u>	<u>7,466</u>

4 Income from charitable activities

	Unrestricted	Total 2021
	£	£
Grants	60,138	60,138
	<u>60,138</u>	<u>60,138</u>

5 Income from other trading activities

	Unrestricted	Total 2021
	£	£
Other Income	40	40
	<u>40</u>	<u>40</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Grants	54,462	1,738	56,199
<i>Governance costs</i>			
	<u>54,462</u>	<u>1,738</u>	<u>56,199</u>

7 Other expenditure

	Unrestricted	Total 2021
	£	£
Motor and travel costs	1,050	1,050
Legal and professional costs	1,026	1,026
	<u>2,076</u>	<u>2,076</u>

8 Net income before transfers

	2021
	£
This is stated after charging:	
Independent Examiner's fee	666

9 Staff costs

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

10 Creditors:
amounts falling due within one year

	2021
	£
Accruals	1,026
	<u>1,026</u>

11 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 July 2021 £
Restricted funds:			
Restricted income funds:			
John Martin	6,883	(1,738)	5,145
<i>Total</i>	<u>6,883</u>	<u>(1,738)</u>	<u>5,145</u>
Unrestricted funds:			
General funds	60,762	(56,538)	4,224
 Total funds	 <u>67,644</u>	 <u>(58,275)</u>	 <u>9,369</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

John Martin Help for Eastern European Citizens Living in Evesham

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	9,369	9,369
	<u>9,369</u>	<u>9,369</u>

13 Reconciliation of net debt

	Cash flows £	At 31 July 2021 £
Cash and cash equivalents	10,395	10,395
	<u>10,395</u>	<u>10,395</u>
 Net debt	 <u>10,395</u>	 <u>10,395</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Yellow Scarf CIO
Detailed Statement of Financial Activities
for the period ended 31 July 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Donations Received	584	6,883	7,466
	<u>584</u>	<u>6,883</u>	<u>7,466</u>
Charitable activities			
Grants	60,138	-	60,138
	<u>60,138</u>	<u>-</u>	<u>60,138</u>
Other trading activities			
Other Income	40	-	40
	<u>40</u>	<u>-</u>	<u>40</u>
Total income and endowments	60,762	6,883	67,644
Expenditure on:			
Charitable activities			
Grants	54,462	1,738	56,199
	<u>54,462</u>	<u>1,738</u>	<u>56,199</u>
Total of expenditure on charitable activities	54,462	1,738	56,199
Motor and travel costs			
Travel and subsistence	1,050	-	1,050
	<u>1,050</u>	<u>-</u>	<u>1,050</u>
Legal and professional costs			
Audit/Independent examination fees	666	-	666
Accountancy and bookkeeping	360	-	360
	<u>1,026</u>	<u>-</u>	<u>1,026</u>
Total of expenditure of other costs	<u>2,076</u>	<u>-</u>	<u>2,076</u>
Total expenditure	56,538	1,738	58,275
Net gains on investments	-	-	-
Net income	<u>4,224</u>	<u>5,145</u>	<u>9,369</u>
Net income before other gains/(losses)	4,224	5,145	9,369
Other Gains	-	-	-

Yellow Scarf CIO
Detailed Statement of Financial Activities

Net movement in funds	<u>4,224</u>	<u>5,145</u>	<u>9,369</u>
Reconciliation of funds:			
Total funds brought forward	-	-	-
Total funds carried forward	<u>4,224</u>	<u>5,145</u>	<u>9,369</u>