DRYLAW RAINBOW CLUB DAY CENTRE

TRUSTEES' ANNUAL REPORT AND ACCRUED (SORP COMPLIANT)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

SCOTTISH CHARITY NUMBER SC016422

DRYLAW RAINBOW CLUB DAY CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements of Drylaw Rainbow Club Day Centre for the year ended 31 March 2026.The financial statements have been prepared in accordance with the accounting policies set out on page 8 of the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005,the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 on 16 July 2014.

OBJECTIVES and ACTIVITIES

The purposes of the charity are to provide day care for elderly people in the Drylaw/Telford area of Edinburgh and to promote their welfare.

The Day Centre run by the charity and registered with the Care Inspectorate operates on five days each week (Monday-Friday) in every week of the year with the exception of a total of six days during the Easter,Christmas and New Year holidays. It provides day care services for up to fifteen elderly persons on each day,ferrying them to and from the Centre by bus,providing morning refreshment and lunch,offering a range of activities and outings and supplying physical care,including showers,where appropriate.

The Day Centre managed by the trustees is staffed by a Manager,Deputy Manager and three permanent Care Assistants,all appropriately qualified or experienced in the care of elderly persons,assisted by a Domestic and by a number of volunteers,paid and unpaid.

ACHIEVEMENTS and PERFORMANCE

2025 saw the 40th anniversary of the setting up of the Day Centre and the occasion was marked by a reception at the Day Centre at which Edinburgh's Deputy Lord Provost presented the trustees with a wall plaque commemorating this significant achievement.

The year to 31st March 2026 was another successful one for the Day Centre with high levels of client attendance being maintained and very satisfactory feed-back reports being received from both clients and their carers.

As reported in the previous year the Day Centre having been successful in a tender exercise carried out by Edinburgh Council it is now operating under the terms of a long-term contract with the Council backed by expanded block grant funding,£247,000 for the year to 31st March 2026 to be increased to £262,000 for the subsequent year.

FINANCIAL REVIEW

Income in the year of £307,576 exceeded expenditure of £270,766 by £36,810. As a consequence the unrestricted funds held by the charity rose to £110,645 at 31 March 2026.

Expenditure in the year was generally well contained with the significant exception of transport costs which rose to a dramatic extent. The phenomenon was common to all providers of day care services in Edinburgh and discussions continue as to possible solutions.

Income increased by £73,000 due primarily to the much-enhanced Council grant but grants totalling £1,400 were also received from Foundation Scotland and Age Scotland.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed,in particular those relating to Safeguarding,Data Protection,Finance and Health and Safety,and have in place,throughout the charity's operations,procedures and systems of checks and balances to manage these specific and other risks.

RESERVES

The Unrestricted Funds held at the year end represent the charity's reserves. The trustees consider that these reserves taken with the Council grant being received will enable the continuing operation of the Centre.

STRUCTURE,GOVERNANCE and MANAGEMENT

Governing Document
The charity is a Scottish charitable unincorporated association,registered number SC016422, and the purposes and administrative arrangements are set out in the Constitution of the charity.

Trustees and Administrative Information

Trustees
Eileen Brash (Chair)
Neil MacLeod (Treasurer)
Jacqueline Hutton (Secretary)
Cammy Day
Molly Ross (died 20th January 2026)
Margaret Black
Margaret Wood (appointed 26th June 2025)
Catherine Spence (appointed 28th August 2025)

Principal Office

Drylaw Parish Church
Groathill Road North
Edinburgh
EH4 2RG

Independent Examiner

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BW

Bankers

The Royal Bank of Scotland
239 St John's Road
Edinburgh
EH12 7XA

Training of Trustees

The trustees are kept appraised of their duties and responsibilities as charity trustees and of developments in charity law and other areas of the law as necessary.

Decision Making

The trustees meet in person monthly,other than in July and December, to review the activities of the charity and all trustees are involved in the decision making process.

Related Parties

The charity has no related party transactions in the year.

Eileen Brash

Eileen Brash,Chair

1st June 2026

Trustees' Responsibilities in relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

The law applicable to charities in Scotland,the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing those financial statements,the trustees are required to follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed,subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis,unless it is inappropriate to assume that the charity will continue on that basis.

The above noted legislation also requires the trustees to be responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

Accounts preparation

The trustees confirm that the accounts for the year ended 31st March 2026 have been prepared so as to comply with current statutory requirements,the Charity SORP and the charity's own governing document.

Approved by the Trustees and authorised to be signed on their behalf by

Eileen Brash

Eileen Brash,Chair

1st June 2026

Independent Examiner's Report to the Trustees of Drylaw Rainbow Club Day Centre
Year ended 31 March 2026

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

   to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended),and

   to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

   have not been met, or

2, to which,in my opinion,attention should be drawn in order to enable a proper understanding of the accounts to be reached.

William A S Gunn CA
Gibson McKerrell Burrows Limited
Chartered Accountants
28 Rutland Square
Edinburgh
EH1 2BW

2 June 2026

DRYLAW RAINBOW CLUB DAY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31st March 2026

	Notes	Unrestricted Funds 2026 £	2026 Total £	2025 Total £
INCOME FROM				
Donations and legacies	2	249,863	249,863	187,599
Other trading activities	3	56,713	56,713	45,967
Income from investments		1,000	1,000	1,253
Total Income		307,576	307,576	234,819
EXPENDITURE ON				
Charitable activities	4	270,766	270,766	258,255
Total Expenditure		270,766	270,766	258,255
NET INCOME/ (EXPENDITURE)		36,810	36,810	(23,436)
NET MOVEMENT IN FUNDS		36,810	36,810	(23,436)
TOTAL FUNDS BROUGHT FORWARD		73,835		97,271
TOTAL FUNDS CARRIED FORWARD		110,645		73,835

DRYLAW RAINBOW CLUB DAY CENTRE

BALANCE SHEET as at 31 MARCH 2026

	Notes	2026		2025	
		£	£	£	£
CURRENT ASSETS					
Bank accounts and cash		117,342		75,273	
		117,342		75,273	
CURRENT LIABILITIES					
Creditors	5	6,697		1,438	
NET CURRENT ASSETS			110,645		73,835
TOTAL NET ASSETS			110,645		73,835
REPRESENTED BY :					
UNRESTRICTED FUND			110,645		73,835

Approved by the Trustees and signed on their behalf

Eileen Brash

Eileen Brash,Chair

1st June 2026

DRYLAW RAINBOW CLUB DAY CENTRE

NOTES TO THE ACCOUNTS

For the Year ended 31st March 2026

1. Accounting Policies

(a) 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 financial statements in accordance with the Financial Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and in compliance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(b) Incoming Resources

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.

(c) Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred.

(d) 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.

(e) Taxation

Drylaw Rainbow Club Day Centre is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable VAT incurred.

2./

	Unrestricted Funds 2026 £	Total 2026 £	Total 2025 £
2. Donations and legacies			
Grants	249,123	249,123	185,616
Donations	740	740	1,983
	249,863	249,863	187,599

All income from grants and donations in 2025 was from Unrestricted Funds.

3. Other trading activities			
Fundraising	17,617	17,617	15,062
Membership fees	39,096	39,096	30,905
	56,713	56,713	45,967

All income from other trading activities in 2025 was from Unrestricted Funds.

4. Analysis of Expenditure			
Charitable activities			
Salary and wage costs	194,585	194,585	196,136
Transport	35,229	35,229	19,972
Supplies and Equipment	10,685	10,685	9,778
Rent	10,237	10,237	10,012
Insurance	3,121	3,121	3,028
Lunches	9,868	9,868	10,877
Care Inspectorate	1,711	1,711	1,476
Daycare costs	2,918	2,918	3,903
Training and Subscriptions	--	--	2.049
Other expenses and payments	2,052	2,052	664
Governance costs			
Independent Examiner's fee	360	360	360
	270,766	270,766	258,255

Support costs have not been separately identified as the trustees consider there is only one charitable activity.Therefore support costs relate wholly to that activity.Expenditure on charitable activities in 2025 was wholly from Unrestricted Funds.

5. Creditors

	2026 £	2025 £
Pilton Equality Project (Transport)	2,800	1,438
HMRC (PAYE & NI)	3,897	---
	6,697	1,438