

DRYLAW RAINBOW CLUB DAY CENTRE

TRUSTEES' ANNUAL REPORT AND ACCRUED (SORP COMPLIANT)

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

SCOTTISH CHARITY NUMBER SC016422

DRYLAW RAINBOW CLUB DAY CENTRE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements of Drylaw Rainbow Club Day Centre for the year ended 31 March 2025. 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 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

Edinburgh Council had previously extended the Day Centre contract until 31st March 2025. However, in the Autumn of 2024 the Council revived a previously-abandoned tender exercise for Older People's Services so that the contract might have been terminated at 31st March 2025. In the interim the Council intimated a 10% reduction in basic grant funding effective from 1st July 2024 to be off-set by additional funding to cover the increase in the Real Living Wage from 1st April 2024, it being a condition of the Council grant that Day Centre employees should be paid at a rate not less than the Real Living Wage. The net effect was that the grant of £180,000 received for the year was similar to the previous year.

The outcome of the tender was revealed in March 2025 with the Day Centre being successful in retaining the Council's support. Whatismore, while the terms of the tender would have seen a reduction in the number of the Day Centre's clients to be funded by the Council, subsequent discussions with the Council resulted in the number of funded clients being maintained and a long term contract for 5 years to 31st March 2030 being concluded with possible annual extensions for 3 years thereafter. The grant for the year to 31st March 2026 is to be £247,000.

FINANCIAL REVIEW

Expenditure in the year of £258,255 exceeded income of £234,819 by £23,436. As a consequence the unrestricted funds held by the charity decreased to £73,835 at 31 March 2025.

Expenditure in the year was well contained and in total was close to that of the previous year, an increase in transport costs being off-set by a reduction in salary and wage costs.

Income increased by £7,000 thanks to a grant of £4,800 from Foundation Scotland and to a rise in the number of clients making direct payments rather than the daily fee.

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 operations, procedures and systems of checks and balances to manage these specific and other risks.

RESERVES

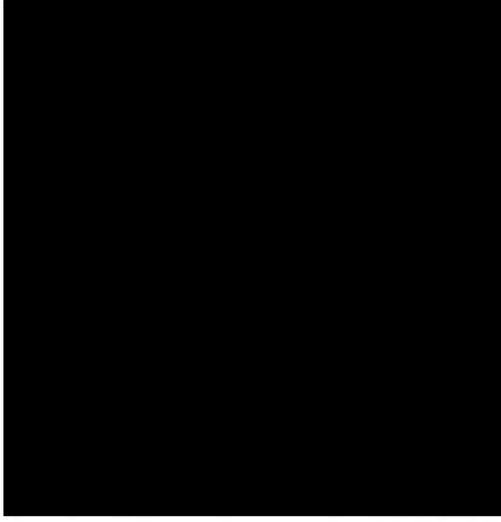
The Unrestricted Funds held at the year end represent the charity's reserves. The trustees consider that these reserves taken with the much enhanced Council grant to be received will enable the continuing operation of the Centre.

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



Independent Examiner

Gibson McKerrell Burrows Limited
28 Rutland Square
Edinburgh
EH1 2BD

Bankers

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

Training of Trustees

The trustees are kept apprised 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..



29 May 2025

DRYLAW RAINBOW CLUB DAY CENTRE
FINANCIAL STATEMENTS YEAR TO 31 MARCH 2025

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 2025 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

A black rectangular box redacting the signature of the trustee.

29 May 2025

Independent Examiner's Report to the Trustees of Drylaw Rainbow Club Day Centre
Year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 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.

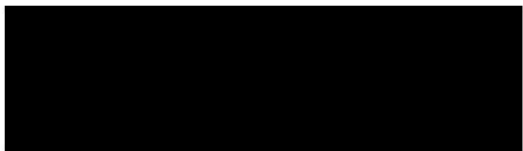
Basis of independent examiner's statement

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.



Gibson McKerrell Burrows Limited
Chartered Accountants
28 Rutland Square
Edinburgh
EH1 2BD

29 MAY 2025

DRYLAW RAINBOW CLUB DAY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

For the Year ended 31st March 2025

	Notes	Unrestricted Funds 2025 £	2025 Total £	2024 Total £
INCOME FROM				
Donations and legacies	2	187,599	187,599	182,669
Other trading activities	3	45,967	45,967	43,563
Income from investments		1,253	1,253	1,580
		—	—	—
Total Income		234,819	234,819	227,812
		—	—	—
EXPENDITURE ON				
Charitable activities	4	258,255	258,255	259,027
		—	—	—
Total Expenditure		258,255	258,255	259,027
		—	—	—
NET INCOME/ (EXPENDITURE)		(23,436)	(23,436)	(31,215)
		—	—	—
NET MOVEMENT IN FUNDS		(23,436)	(23,436)	(31,215)
TOTAL FUNDS BROUGHT FORWARD		97,271		128,486
		—		—
TOTAL FUNDS CARRIED FORWARD		73,835		97,271
		—		—

DRYLAW RAINBOW CLUB DAY CENTRE

BALANCE SHEET as at 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
CURRENT ASSETS					
Bank accounts and cash		75,273		98,668	
		<u>75,273</u>		<u>98,668</u>	
CURRENT LIABILITIES					
Creditors	5	1,438		1,397	
		<u>1,438</u>		<u>1,397</u>	
NET CURRENT ASSETS			73,835		97,271
TOTAL NET ASSETS			<u>73,835</u>		<u>97,271</u>
REPRESENTED BY :					
UNRESTRICTED FUND			<u>73,835</u>		<u>97,271</u>

Approved by the Trustees and signed on their behalf



29 May 2025

DRYLAW RAINBOW CLUB DAY CENTRE

NOTES TO THE ACCOUNTS

For the Year ended 31st March 2025

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 2025 £	Total 2025 £	Total 2024 £
2. Donations and legacies			
Grants	185,616	185,616	181,007
Donations	1,983	1,983	1,662
	<hr/>	<hr/>	<hr/>
	187,599	187,599	182,669
	<hr/>	<hr/>	<hr/>

All income from grants and donations in 2024 was from Unrestricted Funds.

3. Other trading activities			
Fundraising	15,062	15,062	18,107
Membership fees	30,905	30,905	25,456
	<hr/>	<hr/>	<hr/>
	45,967	45,967	43,563
	<hr/>	<hr/>	<hr/>

All income from other trading activities in 2024 was from Unrestricted Funds.

4. Analysis of Expenditure

Charitable activities

Salary and wage costs	196,136	196,136	199,522
Transport	19,972	19,972	16,579
Supplies and Equipment	9,778	9,778	8,967
Rent	10,012	10,012	10,012
Insurance	3,028	3,028	2,939
Lunches	10,877	10,877	11,868
Care Inspectorate	1,476	1,476	1,476
Daycare costs	3,903	3,903	4,888
Training and Subscriptions	2,049	2,049	180
Other expenses and payments	664	664	2,236

Governance costs

Independent Examiner's fee	360	360	360
	<hr/>	<hr/>	<hr/>
	258,255	258,255	259,027
	<hr/>	<hr/>	<hr/>

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 2024 was wholly from Unrestricted Funds.

5. Creditors

	2025 £	2024 £
Pilton Equality Project (Transport)	1,438	1,397
	<u>1,438</u>	<u>1,397</u>