

**Rainbow Home Support**  
**Trustees' Report and Financial Statements**  
**For the Year Ended 30 June 2025**



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Reference and Administration Details

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Charity Name	Rainbow Home Support
Charity Number	SC046288
Principal Address	Clyde Offices 2nd Floor 48 West George Street Glasgow G2 1BP
Trustees	Alison Anderson (Chair) Margaret Cairney (Treasurer) Zahra Jaffery (Secretary)
Bankers	Santander Bridle Road Bootle G30 4GB
Independent Examiner	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB

## Trustees' Annual Report

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The trustees present their report and annual accounts for the year ended 30 June 2025.

### Structure, Governance and Management

#### *Governing Document*

The Charity is a Scottish Charitable Incorporated Organisation (SCIO) that is governed by its Charity Constitution. The charity was granted charitable status on the 25 January 2016.

#### *Trustee Recruitment and appointment*

There are three trustees Chair, Treasurer and Secretary who come with a range of skills and knowledge to support the operation of the project. In the last year there have been no change to the trustees. The trustees have been unsuccessful in recruiting new trustees onto the board. We have made several enquiries for new trustees through word of mouth and spoke with other charity organisations.

### Objectives and Activities

#### *Charitable purposes*

The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

#### *Main Activities*

- Provision of home support for disabled and/or elderly people within Glasgow and surrounding areas.
- Provide Household/domestic tasks for disabled and/or elderly people within their home.
- Accompany disabled and/or elderly people out in the community.
- Improve the lives of disabled and/or elderly people to reduce isolation and loneliness through companionship.
- Working in partnership with statutory and voluntary agencies to improve the lives of disabled and/or elderly people in our society and support them to live more independently within their home
- Support families and carers through the relief of stress and anxiety by providing respite as they support disabled and/or elderly people on a regular basis

### Achievements and Performance

Support workers supported the clients with various activities, such as grocery or other type of shopping, support to social and health appointments, various clubs for memory and social stimulation and to meet their friends, household tasks, go out for lunch/cuppa, a walk for exercise, read their mail, make telephone calls, support a blind lady to swimming/gym, support clients to visit their loved ones in the care home, visit the cinema and theatre. The support allowed clients to live independently at home with weekly or fortnightly support. This provided carers and family with valuable respite and the relief of stress to undertake their own activities. They also accessed carer support groups and benefit support.

Support workers provided support to 48 clients with disabilities and elderly clients who were between the ages of 68 to 96 years old and resided in Glasgow and East Renfrewshire who were either living at home, sheltered housing or a care home. Clients who resided in the care home were originally supported at home before moving into care to meet their needs. There were 12 potential clients who declined the support due to cost or family decision.

## Trustees' Annual Report

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### Achievements and Performance (Continued)

Our referrers were from Social Work, Community Psychiatrist Nurses, Elderpark Clinic, Community Connectors, Occupational Therapist, family or word of mouth. Their involvement provided disabled and/or elderly people with additional support like; mental health, memory, loneliness, company or support in the community. Support workers would have their own allocated clients and they would support them for a minimum of 2 hours per week to a maximum of 8 hours a week.

Summary of the main achievements of the charity during the 2024-25 financial year:

- Managing a successful SCIO charity with the support of trustees, finance administrator and 13 support workers who were all committed to providing a weekly/fortnightly support to 48 clients with various physical and/or mental health conditions, to allow them to live independently at home
- Increased our client support to 48 compared to 42 the previous year
- Relieving clients loneliness and isolation whilst improving their physical and mental health with one-to-one support at home and in the community
- Provided clients with a tailor made support service to meet their needs
- Support workers made a difference to the lives of the clients
- Support workers continued to provide support to clients who moved into a care home
- Staff updated their skills with relevant training to undertake their role as support worker
- Provided support and supervision to staff
- Recruited and trained two support workers
- Built strong relationships with voluntary and statutory organisations
- Worked in partnership with Glasgow and East Renfrewshire Social Work
- Provided carers with support and respite
- Clients comments; "I looked forward to the company" "I liked to have someone in the house and share a cuppa" "the support made a difference to my home" "It's nice to get out of the house, instead of looking at the four walls" "I can't manage to go to the laundry room due to my mobility" "I look forward to having the support to go my own shopping". All the positive comments made a difference to their lives.

### Key Management Remuneration

In the opinion of the trustees, there is one member of key management, the general manager who is also an Trustee. Further details can be found in Note 5.

Trustees' Annual Report

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Financial Review

*Reserves Policy*

It is the policy of the charity to maintain unrestricted, free reserves at a level equivalent to three months running costs. Based on the year ended 30 June 2025, three months' ordinary expenditure amounts to £24,566 (2024: £26,284). At 30 June 2025, the charity held unrestricted reserves of £24,616 (2024: £33,099). The trustees are satisfied this policy is being met and funds held in excess of the target amount will be used to support the formal wind up of the charity.

*Financial Review*

The charity incurred a net deficit of £8,483 (2024: deficit of £4,849) for the year ended 30 June 2025. Reserves stood at £24,616 as at 30 June 2025 (2024: £33,099) with all of these being unrestricted (2024: £33,099).

In addition to an underlying deficit of £8,483, reflecting operational pressures, below are the key factors contributing to this position:

- Staff entitlement to 5.6 weeks' annual leave (pro-rata based on hours worked), together with the requirement to pay sessional staff to provide cover while permanent support staff were on holiday leave
- The implementation of the National Living Wage from 1 April 2025, which increased staffing costs
- A £2 increase in the client hourly rate from 1 April 2025; however, this had minimal impact on the 2024–2025 financial statements as it applied to only the final two months of the year
- Clients pay for support one month in arrears, resulting in delayed income recognition
- East Renfrewshire Social Work pay providers four months in arrears, creating cash-flow pressures as staff costs are incurred in advance of income receipt

*Challenges*

Looking ahead to the 2025–2026 financial year, the Trustees recognise that the organisation's on-going viability is dependent on securing additional funding for sessional wages, increasing sales income, and achieving reductions or efficiencies in both staffing expenditure and other operating costs. The charity vacated its office in February 2024 as part of ongoing cost reduction measures, resulting in annual savings of approximately £3,600. Without a combination of increased income and tighter cost controls, the current financial position is not sustainable in the medium term.

Trustees will continue to monitor the financial position closely and ensure that remaining operations are managed responsibly. In light of the financial constraints, the Trustees have taken the decision to dissolve the organisation and will focus on an orderly wind-down, including completing final service delivery, collecting outstanding income, settling liabilities, and ensuring compliance with charitable duties and regulatory requirements.

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

*a anderson*

SC8F8088-DF35-A243-14B8-88DE86627143

Alison Anderson (Chair)

Date: 20/03/2026

SC8F8088-DF35-A243-141F-88DE86627143

Independent Examiner's Report

Report to the trustees/members of	Rainbow Home Support
Registered charity number	SC046288
Accounts of the charity for the period	1 July 2024 to 30 June 2025
Set out on pages	8-10

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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. 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 that would be required in an audit and, consequently, I do not express an audit opinion on 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, and
- prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.

  
50BF0000-DF35-A243-1426-080E86627143

Date: 20/03/2026

**David Nicholls FCCA**  
Fellow of the Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House, 24 Herbert Street, Glasgow, G20 6NB

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Receipts and Payments Account

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		<b>2025 Total £</b>	<b>2024 Total £</b>
<b>Receipts</b>	<i>Notes</i>		
Trading Income	3	<u>96,458</u>	<u>100,286</u>
<b>Payments</b>			
Trading Costs	4	<u>104,941</u>	<u>105,135</u>
<b>Net Receipts/-Payments</b>		<b><u>(8,483)</u></b>	<b><u>(4,849)</u></b>
<i>Funds Brought Forward</i>		33,099	37,948
<b>Funds Carried Forward</b>	7	<b><u><u>24,616</u></u></b>	<b><u><u>33,099</u></u></b>

All income and expenditure during the current and prior year arose in the General fund which is unrestricted.

The notes on pages 10 form an integral part of these accounts.



Statement of Balances

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Opening Cash and Bank Balances	33,099	37,948
Surplus/-Deficit for the year	<u>(8,483)</u>	<u>(4,849)</u>
Closing Cash and Bank Balances	<u>24,616</u>	<u>33,099</u>

Signed on behalf of the trustees:

*a anderson*

SC8F0000-DF35-A243-1413-08DE06627143

Alison Anderson (Chair)

Date: **20/03/2026**

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## Notes to the Accounts

### 1. Basis of Preparation

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

### 2. General Information

Rainbow Home Support ("the charity") is Scottish charitable incorporated organisation governed by its constitution dated 25 January 2016. It was registered as a charity in Scotland (registered number SC046288) on 25 January 2016. Its registered address is Clyde Offices, 2nd Floor, 48 West George Street, Glasgow G2 1BP.

### 3. Trading Income

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Sales	96,458	100,286

### 4. Trading Costs

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Staff Wages	71,645	69,618
Management Costs	26,877	27,692
Employer Pension Contribution	457	578
Office Costs	788	2,831
Insurance	331	-
Premises Costs	216	1,764
Accountancy fees	990	-
Travel Expenses	280	315
Consultancy	-	2,196
General expenses	197	-
Payroll fees	1,204	-
Training	1,524	125
Subscriptions	432	15
	<b>104,941</b>	<b>105,135</b>

### 5. Related Party Transactions

One trustee, A Anderson, is also the general manager of the charity and total employer cost relating to this position in the 2024-25 year was £26,877 for this role (2024: £17,692). These costs have been recorded under management costs.

Trustees are reimbursed for mileage travel incurred in attending trustee meetings (2024: £363).

There were no other related party transactions for the year ended 30 June 2025 (2024: nil).

### 6. Post Balance Sheet Event

Subsequent to 30 June 2025, the Trustees resolved to dissolve the charity due to financial constraints. An application has been submitted to OSCR to dissolve the charity as a solvent SCIO, this was approved on 3rd March 2026. The organisation will cease trading in April 2026. The charity is due to receive payments from clients in May for support services provided in April, and staff wages will also be paid in May 2026.

### 7. Funds Analysis

	<i>Opening Balance 01-Jul-24</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Closing Balance 30-Jun-25</i>
<b>General Funds</b>	33,099	96,458	104,941	-	24,616

### Purposes of Funds

General Fund - there is only one fund, the general fund, which represents the charity's unrestricted reserves.