



equality for all

Grampian Regional Equality Council Ltd (GREC)
(A company limited by guarantee)

**Trustees' annual report and unaudited financial statements
for the year ended 31 March 2020**

Company number SC396286
Charity number SC001823

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Company information

Trustees

Dr Philip Muinde OBE DL - Chairman
Vicky McKenzie - Vice Chairman
Alan Grant - Treasurer
Peter Kennedy
Forbes McCallum
Margaret Main
Dr Ruth Payne
Cllr Mohammad Malik
Dr Narayan Shrestha
John Tomlinson (appointed 21 August 2019)
Dr Hector Williams (appointed 21 August 2019)
Dr Irfan Ahmed (appointed 21 August 2019)
Cllr Christian Allard (appointed 2 March 2020)

Observers

Sandra Howard, Aberdeen City Council

Senior management team

Dave Black - General Manager

Contact address

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Independent examiner

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Skelmersdale
WN8 6WT

Company number

SC396286

Charity number

SC001823

Chairman's Report

"The ultimate measure of man is not where he stands in moments of comfort and convenience, but where he stands at times of challenge and controversy" – Dr Martin Luther King Jr.

As ever, this has been a very busy year for the organisation. Operationally we have seen the development of new projects, as well as the flourishing of new partnerships, more of which in the General Manager's report and throughout the report.

During the year we ended the significant process of membership and governance review. I am delighted that members approved the board's recommendations, which were to drive GREC forward with the principle that its membership should primarily be made-up from the communities most likely to face discrimination in North East Scotland. This will help ensure that GREC has a much stronger tie with communities and that the voices of communities will be heard in all aspects of GREC's work.

Brexit dominated the political and social landscape in Scotland and the UK for much of the year. We continue to have concerns about how this process will impact communities in the North East of Scotland. This is particularly the case now that attention has been taken away from such significant challenges. We continue to build on our relationships with those local communities affected.

Towards the end of this year we saw the COVID-19 pandemic and resulting lockdown in the UK. This has of course had a significant impact on the organisation, but we are content that we had the flexibility to transform our ways of working as we moved in to the 2020-21 period. The pandemic has of course had an impact on the North East's diverse communities, and we aim to strengthen our efforts to advance equality and promote community in the year ahead.

This will be my final full year as Chair of GREC, and I would like to take this opportunity to thank my fellow board members, past and present, for their support and encouragement over the years, as well members, staff, volunteers and all others involved with the organisation for their commitment and dedication to creating a fairer society in the North East of Scotland. I would also like to thank our local authority partners (Aberdeen City Council, Aberdeenshire Council and Moray Council), NHS Grampian, Grampian Police (now Police Scotland), Scottish Government, fellow RECs and other equality organisations for their commitment to equality and partnership with us over these years, and to hope that this will continue in the years ahead.

It has been a privilege to have been involved with GREC for so long, as Chair for 17 years, Vice-Chair for the preceding 3 years, and as a member for over 30 years, and I look forward to continuing my relationship with GREC, taking on a different role within the board.

Philip Muinde OBE DL
Chair

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Treasurer's Report

To begin my review of a year's financial activity with a reference to net assets rather than revenue outcomes may seem a little unusual, but as we all are aware, we are living in unusual times. Last year I highlighted the drop in our net assets down to £106,929 at the end of the financial year.. Although our total funds have increased to £128,815, the cash figure has fallen from £118,237 last year to £98,979 this year.

None of us can claim the gift of prophecy but the onset of Covid-19 at the very end of the Financial Year clearly set challenges for every organisation in the voluntary sector and it has underlined the importance of a solid and appropriate asset base and reserves.

Turning now to the Revenue Budget, the position is fairly positive. We have returned a surplus of income over expenditure of £21,886, having last year returned a deficit of almost exactly the same amount. This satisfactory position is due to a number of factors.

We are grateful to our core funders, Aberdeen City Council. We acknowledge that in a time of pressure on local government funds, our funding has remained at the same level. It is secured by a specific Service Level Agreement which sets out the services we deliver for the Council in exchange for our guaranteed funding. It is, in my view, an arrangement which delivers Best Value for all parties. The Council can be assured of the activities we shall be involved in and of the standard of our performance, and we can have the assurance of the continuing support of a major partner. It is a relationship which is important to us and a model which we would hope that other strategic partners would follow.

But we are also grateful for the hard work involved in tendering for, winning and delivering a range of services and contracts which have not only kept the organisation busy but have delivered vital services to our diverse communities.

It is sobering to realise that the issue which dominates our lives at the moment, the Coronavirus outbreak, appeared only at the very end of the financial year and has had only a limited impact on our financial performance for the year. But its shadow hangs over us all as we try to plan as stable a future as we can. The period since the beginning of the year, when home working has been the norm, does not appear to have done much damage as yet. But the overall uncertainty underlines the importance of financial stability. This we will address by the adoption of a prudent reserves policy, to ensure that we have the flexibility to survive the odd cash flow problem and to meet any unexpected costs.

But our stability also depends on our continuing to deliver high quality services, ensuring that we retain existing funding streams and that we are regarded as the natural partner of choice by any organisation, voluntary or statutory, who has an interest in equality.

And stability requires regular scrutiny and oversight at Board and management level. The Board and the Finance and General Purposes Committee will no doubt continue their regular oversight of Management Accounts and of Risk Management at least as much in the year ahead as they have done to date.

Finally, this is my last duty as Treasurer of GREC. So my normal expressions of thanks to all those who have helped me in the last year strike a particularly poignant note. Over the years I have seen many changes in the organisation and worked with many different people, both staff and Board members, but one person has been a constant presence, keeping me right and managing GREC's finances calmly and efficiently. Jackie Walker has been an outstanding servant to the organisation and a good friend to me and other Board members. I am deeply in her debt and I know that my successor as Treasurer will find her as helpful as I have.

And I am grateful to Dave Black for his guidance and commitment to the organisation and to the rest of the staff team.

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Treasurer's Report

And to my fellow Board members, go my thanks for their tolerance of me and more importantly their commitment to the aims of the organisation and to ensuring its financial survival. I cannot close without reference to our Chair, Philip Muinde, who like me is standing down this year. His leadership of GREC and his commitment to Equality issues have been immense and he will be missed.

But the time has come for me to let brighter financial minds take control in GREC. It has at all times been a pleasure to serve in this capacity and I wish everyone on the Board and staff every success in future years.

**Alan Grant
Honorary Treasurer**

General Manager's report

2019-2020 has been a very busy year for the organisation, with a range of new projects and a growth in demand for our long-standing services. It has also been delivered during turbulent times, with Brexit negotiations throughout most of the year, and the onset of the COVID-19 crisis at the end of the year. Both of these had and will continue to have a highly significant impact to equalities, minority communities and community cohesion. Below is a summary of the work that we have delivered against our strategic objectives during the period:

Tackling racism and all other forms of discrimination

Although this runs through all the work we do as an organisation, this aspect of our strategy is primarily delivered through our Casework and Counselling services. The Casework service exists primarily to provide advice, support and advocacy services to individuals facing discrimination. As well as supporting individuals, an important part of the service is being able to challenge organisations and companies on their practices. The service has also broadened to provide support to individuals from ethnic minority backgrounds who require support to connect with activities and opportunities. The Counselling service includes both youth and adult counselling services, and as well as supporting individuals who are victims of discrimination, prejudice and hate crime, also plays an important role in supporting victims of other forms of exploitation.

Promoting good community relations

During this year we have increased the work that we deliver around integration and language. Adding to our increasingly popular Language Café we also began delivering Employability ESOL classes during this period, both in regeneration areas of Aberdeen City, and with New Scots (refugees) in Aberdeenshire.

We have also continued to deliver our New Scots drop-in on a weekly basis, expanding to two days a week during the period. We have also been involved with partnership work around improving the resettlement and integration of New Scots, and taken a lead role in supporting the Shared Futures group during the period, aimed at developing and building community support for refugee resettlement in Aberdeen.

During this year we were also delighted to receive funding from the Robertson Trust that allowed us to develop an outreach aspect of our Casework role. This has significantly increased our capacity to reach out and build relationships with community groups across Aberdeen.

Providing advice and support to public bodies

We have continued to work closely with Aberdeen City Council, NHS Grampian and the Scottish Government during this period. Examples of this are feeding into the development of new Equality Outcomes for the period 2021-25, and supporting the reporting of progress against current Equality Outcomes (2017-21). We continue to position ourselves as a "critical friend" – providing advice and constructive critique, feedback and questioning where appropriate. During the period we have also worked with Aberdeen City and Aberdeenshire Health & Social Care Partnerships, as well as with a wide range of public bodies in the Integrate Grampian forum.

Influencing equality policy and practice

Our on-going engagement and relationships with key partners, at local, regional and national levels, allows GREC to continue to effectively influence policy and practice. We have continued to build on the evidence base we have developed, with the Integrate Grampian partnership, in the "How Fair is North East Scotland?" resource. The document uses the "Indicators of Integration" and EHRC's *Is Scotland Fairer* frameworks to pull together a range of quantitative and qualitative data, including primary research delivered by GREC and other local partners. The evidence base and partnership has allowed GREC to influence work being delivered around employability, language support, provision of legal aid immigration advice and others.

During this period the 1-2-1 Employability support provided by GREC has seen an increased demand, with the service playing an important role in directly advising individuals, but also feeding into strategic employability partnerships.

Financial sustainability

An important part of this year's work has been to shore the financial situation for the organisation, after a poor financial return in 2018-19. 2019-20 has been a much more positive year, with another excellent performance from our interpreting and translation service (In-Trans), an increase of project funding, and a back-dated VAT rebate received at the end of the financial year. This will allow us to take a significant step to fully meeting the reserves policy set by the GREC board.

Note of Thanks

I would like to take this opportunity to thank the excellent staff team at GREC who have worked together through challenging times in a spirit of support and solidarity. There have been high demands on everyone across the team this year, and it has been a privilege to work with such dedicated and enthusiastic individuals, coming together to make a formidable team. A huge thanks also to our excellent team of volunteers as well, who have supported the organisation in a wide range of ways, and without whom our work would not be possible.

Finally, thanks to GREC board and committee members during the year – particular thanks to long-standing officer bearers, Philip Muinde, Vicky McKenzie and Alan Grant, who have decided to step down from the board or from their current role on the board. They have all given so much of their time and energies to GREC over the last 20 years, playing an important part in advancing equality for all. They have also given invaluable guidance and support to myself during the last 5 years.

The Year ahead

Moving into 2020-21 one of our main priorities was to develop our training and consultancy work, as well as to continue to deliver important work with communities and key partners. Given the devastating impact that COVID-19 is having on communities, in terms of physical & mental health as well as economic and social. The year ahead will therefore be focusing on supporting communities and promoting positive community relations in the current context.

GREC staff team for the period 2019-20:

Dave Black	Gosia Kasprzyk	Adriana Uribe
Elaine Buchan	Molly McCall	Jackie Walker
Stefan Gheorghe	Ross Mackay	Alan Whitehead
Grace Gliwinska	Rosilda Panoni	
Myshela Haywood	Molinda Thomson	

Dave Black
General Manager

Grampian Regional Equality Council Ltd (GREC)
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Structure, Governance and Management

Governing Document

Grampian Regional Equality Council ("GREC") is a charitable company limited by guarantee and governed by its Articles of Association.

Trustees

The Board of Directors are also the Trustees of GREC for the purposes of charity law. The Board is responsible for the governance of GREC and for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations e.g. Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006, OSCR (Office of the Scottish Charity Regulator), and Companies House.

The Board consists of not more than 12 persons drawn from the voting membership, and not more than two persons each appointed by the local authorities in GREC's area of benefit. In addition, up to 3 persons (who may or may not be voting members of GREC) may be co-opted for the purpose of enabling GREC to fulfil its functions more effectively. If through resignation or other cause a vacancy occurs on the elected membership of the Board, the Board may appoint a member of GREC to fill the vacancy until the next annual general meeting.

GREC continues to pursue expansion of its Board of Directors to reflect the needs of the organisation, our partners and the diverse communities who depend upon our service.

GREC's voting membership is drawn from individuals and representatives of organisations in the Grampian area (GREC's 'area of benefit') interested in supporting the work of GREC, and a non-voting membership of individuals and representatives of organisations outwith the Grampian area.

The elected members of the Board of Directors and the honorary Chair, honorary Vice-Chair, and the honorary Secretary of GREC are chosen by means of a postal ballot prior to the annual general meeting by the voting members of GREC. One third of the elected members are chosen thus every year. All honorary officers are elected annually and hold office until the conclusion of the next annual general meeting. Subject to their annual renewal of commitment to GREC, elected members of the Board of Directors serve for a period of three years, and at the end of the third annual general meeting after their election are required to resign.

Every individual member and every representative of an affiliated organisation nominated and seconded in writing to serve on the Board of Directors or in any honorary office is asked to accept the nomination in writing within 14 days of the closing date for nominations and to sign a declaration stating that they will seek to promote the objects of GREC, and fulfil their share of the responsibilities in the operation of GREC.

The honorary Treasurer is elected at the AGM. Failing this, the Board of Directors have powers to appoint an honorary Treasurer from amongst their number or by co-option in accordance with the Articles of Association.

All members who have been full individual or affiliated members of GREC continuously for a period of six months prior to the election are eligible to be nominated for election to the Board of Directors and to any honorary office, and nominate for and to vote in such election.

The directors/trustees are responsible for administering and managing GREC, in accordance with relevant legislation, in a manner consistent with GREC's purposes, and compliant with the duties placed on them by the Charities and Trustee Investment (Scotland) Act 2005. The trustees have the ability to delegate certain powers to a number of sub-committees.

During the year the following appointments were made to the Board on 21 August 2019 – John Tomlinson, Dr Irfan Ahmed and Dr Hector Williams. Cllr Christian Allard was appointed on 2 March 2020.

Cllr Michael Hutchison resigned on 2 March 2020 and Arthur Forbes resigned on 6 November 2020.

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Structure, Governance and Management (continued)

New Trustees receive an Induction Pack and training for Charity Trustees/Company Directors.

The Induction Pack covers:

1. Introduction to GREC and its Services
2. GREC Board and Duties of Board Members/Trustees

Organisational Structure

The Board conducts its business through regular meetings (normally every 2 months). Certain responsibilities are delegated to the Finance & General Purposes Committee, Personnel Committee, Membership Committee, Policy & Research Committee. In addition, short life working groups can be set up for specific purposes.

The Finance and General Purposes Committee consists of no more than five persons, one of whom is GREC's Treasurer. The remit of the Committee is to oversee GREC's financial affairs, with approval from the Board where appropriate.

The Personnel Committee consists of seven voting members of GREC, including the honorary Chair, and has responsibility for all stages of the recruitment and appointment of staff, their conditions of service and matters relating to discipline and grievances.

The Membership Committee consists of three voting members of GREC, who are not trustees, and two trustees. Its responsibilities, in the main, are to receive and consider all applications for membership, and annual renewals thereof.

Responsibility for the day-to-day running of GREC is delegated to senior staff members.

Risk Management

The major risks to which GREC is exposed were identified by GREC's staff and Board of Directors at Board meetings/Board Development days during late 2014 and the early part of 2015, approved by the Board in September 2015, and updated in early 2018. Key risks are monitored and discussed in-depth at Board meetings on an ongoing basis.

Key Risks Identified:

- Breakdown of working relationships with constituent local authorities
- Further significant reduction in funding levels from partner organisations
- GREC membership is not reflective of the communities it is there to support
- Alternative service providers on some aspects of GREC's work
- Impact and uncertainty around the EU referendum result and future potential changes to immigration, human rights legislation etc.
- Unexpected, rapid high turnover of staff, particularly senior staff.
- Lack of skills within membership and board membership to allow for effective governance

A number of control measures are already in place to mitigate against the likelihood of the risk materialising. Further control measures and mitigating measures will be regularly reviewed.

Impact of Covid-19

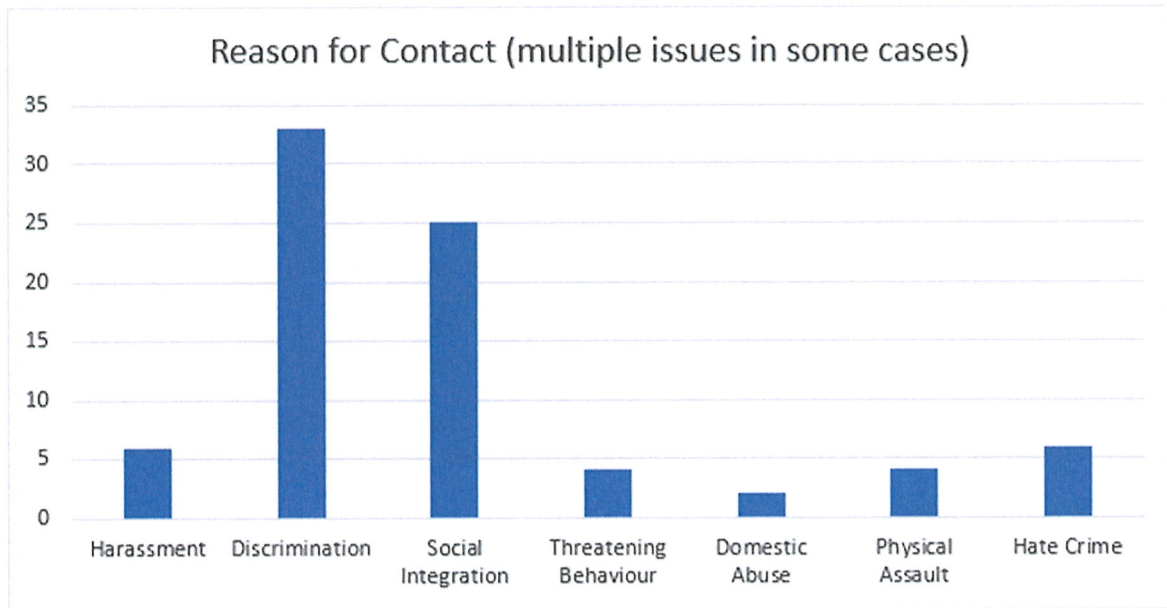
Towards the end of the financial year the COVID-19 epidemic worsened in the UK, leading a country-wide lockdown of all but essential services. As an organisation, the impact of this was a swift operation to move all of our services online, with staff and volunteers working together very effectively and supportive to negotiate any challenges. On the whole this has been successful, but it has meant that some beneficiaries have struggled to access services due to digital exclusion. Core activities such as casework and counselling have continued successfully, and online platforms have meant that activities such as employability ESOL and our Language Café have also continued to thrive. Similarly, governance arrangements have been adapted effectively, with the board continuing to meet regularly, virtually, as well as committees of the board. One significant impact has been the postponement of the 2018-19 AGM which was due to take place at the end March. It is now hoped that this will take place, along with the 2019-20 AGM, in November 2020. Financially, the organisation was in a good place to cope, having just received some positive funding decisions, and having a positive financial year in 2019-20. There has been a significant impact on the interpreting and translation service, but again the staffing team has been adaptive and innovative, which has meant that the impacts of this downturn could be mitigated.

GREC Projects and Services

Casework Service

The casework service saw a total of 70 new clients this year, and of these new cases 29 are still ongoing. In addition, 22 cases continued from the previous year, 5 of which are still ongoing this year, meaning that the service supported a total of 92 clients during the period, and we enter 2020-2021 with 34 cases open.



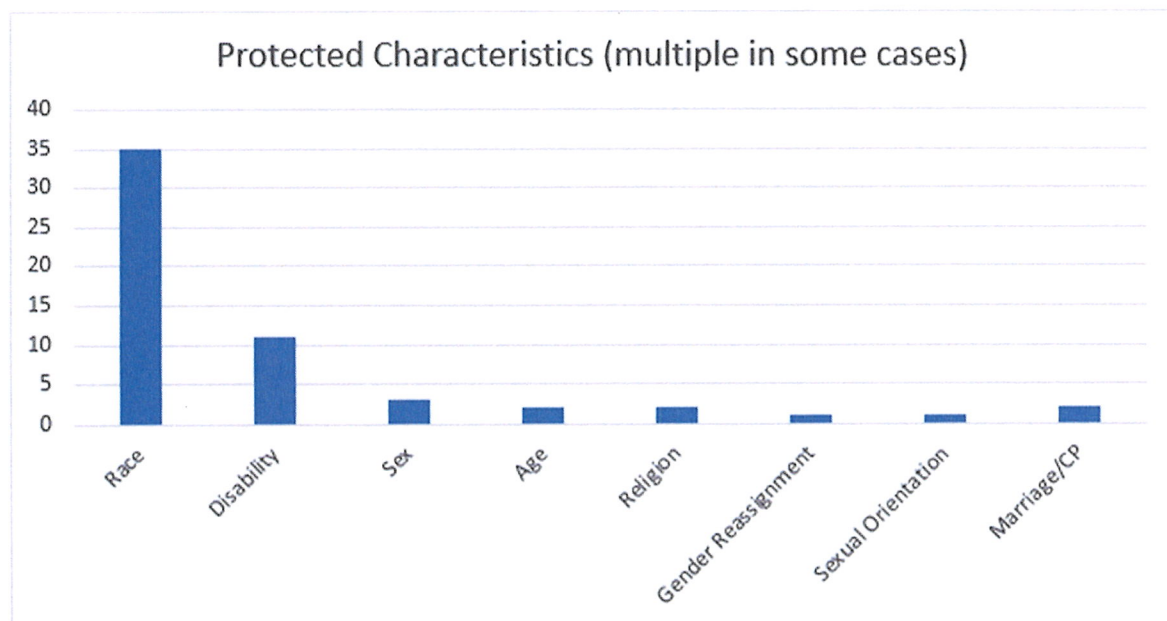


Discussion

Discrimination on the basis of race and ethnicity continued to be the most common reason for accessing the service, followed by disability.

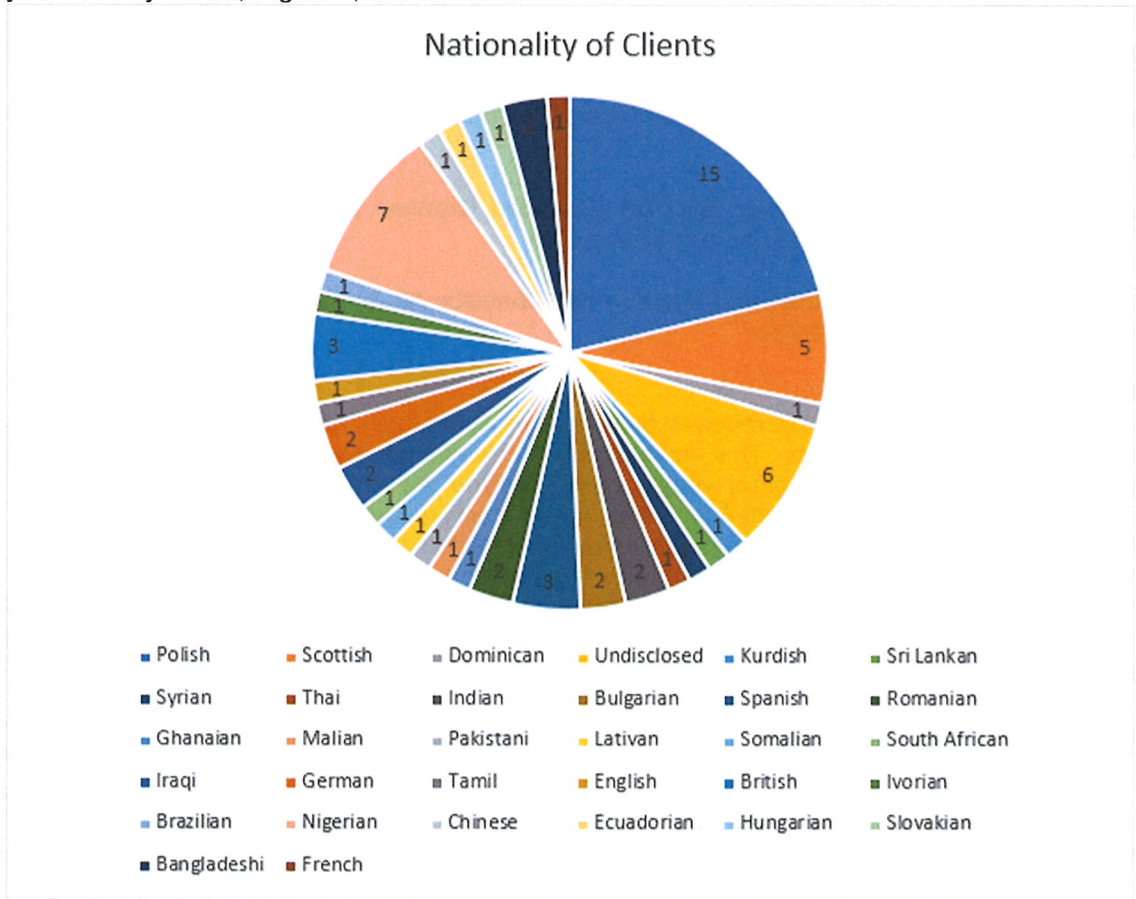
GREC continue to offer wider support to those who, although not directly discriminated against, otherwise find it difficult to access appropriate support services, or are in danger of becoming isolated in their community. Such cases are being recorded as 'Social Integration' and comprised a significant portion of casework this year, just over one third of new cases this year.

There would seem to be a gap here in mainstream provision for this type of wider integration support. We are keen to explore this further, particularly in the context of citizenship, agency, and belonging. The spike in referrals in April 2019 has been reflected again in April 2020 although it's difficult to account for the impact of COVID-19 in April 2020.



Structure, Governance and Management (continued)

Clients continue to identify as a wide variety of nationalities, with 32 unique identifications recorded this year - mostly Polish, Nigerian, and Scottish.



GREC were again joined by 4 Social Workers in Training during this year – a valuable learning experience and opportunity for all.

We also began hosting a new (Casework) Advice and Employability drop-in from October 2019, on Wednesday afternoons, 1330-1830. We have been encouraged so far that this will help us to further broaden access and reach, and promote equality, justice and fairness in Aberdeen. The drop-in continues virtually since COVID-19 restrictions.

grec

Free Advice & Employability Help

Wednesdays, 1:30-6:30 pm
 GREC, 41 Union Street, Aberdeen

*Free and Confidential.
 Language support available.*

Do you need help with...

- Finding English classes?
- Using services?
- Knowing where to find help?
- Job search / CV / interview skills?
- Dealing with racism, homophobia, or other kinds of prejudice?

... Come talk to us!

For more info, please contact:
 01224 595505 or info@grec.co.uk

Grampian Regional Equality Council - Registered
 Scottish Charity: SC001823 - Company No. SC396286

Counselling Services

Adult Service

This was the busiest year ever for the Adult Service with 37 clients being seen. 14 clients needed interpreters. Nine counsellors volunteered for the service, including students on placement from Aberdeen University.

Nationalities and ethnicities included: African, Brazilian, Bulgarian, Croatian, English, Indian, Iranian, Pakistani, Polish, Scottish, Sri Lankan, Syrian and Venezuelan.

Issues included: Workplace Discrimination and Harassment, Domestic Abuse, Hate Crime, Racism, Disability, Immigration, Asylum and Torture.

Me-Time Service

In August, after months of uncertainty, we received brilliant news about funding. Children in Need awarded us a small grant for three years. This means they will have funded Me-Time for 12 years in total. To make up the shortfall from the larger grant we previously received, we were also successful in obtaining funding from the NHS Endowment Fund. And Susan MacRae, our long-term supervisor and volunteer counsellor, organised a wonderful fundraising event at Catterline, where people made very generous donations. This was followed by a community member nominating GREC as one of the recipients for funds raised for a bike ride event in the Catterline area. The service has also benefited from a very generous individual donation. This range of fundraising has allowed us to keep the service running, to pay for training sessions and external supervision, as well as volunteer expenses.

Another highlight was the radio interview for Children in Need featuring volunteer counsellor, Polly Booth, and one of her clients.

25 clients were seen during the year and we ended the year with six on our waiting list. Eight counsellors volunteered for the service.

Nationalities included: African, Bulgarian, Indian, Pakistani, Polish, Scottish, Syrian and Venezuelan.

Issues included: Transgender Issues, Disability, Homophobic Bullying, Domestic Abuse, Religion/Belief, and Immigration/Asylum.

In both services we are incredibly fortunate to have dedicated, highly qualified volunteers who are willing to give so much of their time to help our clients.

Community Outreach

The community outreach project is one of GREC's newest, running since September 2019 with an aim to support, engage & strengthen connections with marginalised communities locally, and to connect members of those communities facing hardship due to inequality or discrimination with the organisations & services best placed to fit their individual needs via signposting/referrals and 1-to-1 casework. The project has three overarching outcomes: for marginalised communities to have greater awareness of their rights & the services available to them; to increasingly support individuals from these communities to address prejudice & discrimination; and to increase access for marginalised communities to services dealing with issues such as sexual exploitation and human trafficking.

The first six months of the project saw the outreach worker build up a database of 129 community contacts and engage directly with 167 individuals at 14 community meetings and events. Of those events which catered to specific protected communities a majority were held by ethnic minority communities, in keeping with GREC's focus on racial equality. The outreach worker furthermore made a total of 41 referrals, of which 35 were internal referrals and 6 were referrals to external agencies. Note that these figures do not reflect the total overall number of referrals made by the project worker as they take into account only referrals made in the course of community outreach activities, excluding those made while carrying out casework.

Structure, Governance and Management (continued)

The coronavirus outbreak of March 2020 and resultant social distancing measures have unfortunately put a halt to all physical community events and meetings, which has had an inevitable impact on the project's ability to reach & engage with communities. To counteract this, the outreach worker has distributed a regular bulletin on accessing support at a local & national level amongst community contacts for the duration of the lockdown period. The outreach project has in addition, in collaboration with the casework & InTrans teams and with the support of the general manager, launched a coronavirus helpline for ethnic minority communities in Grampian, with language support provided by InTrans interpreters. We look forward to reporting back on the success of these new initiatives in next year's report.

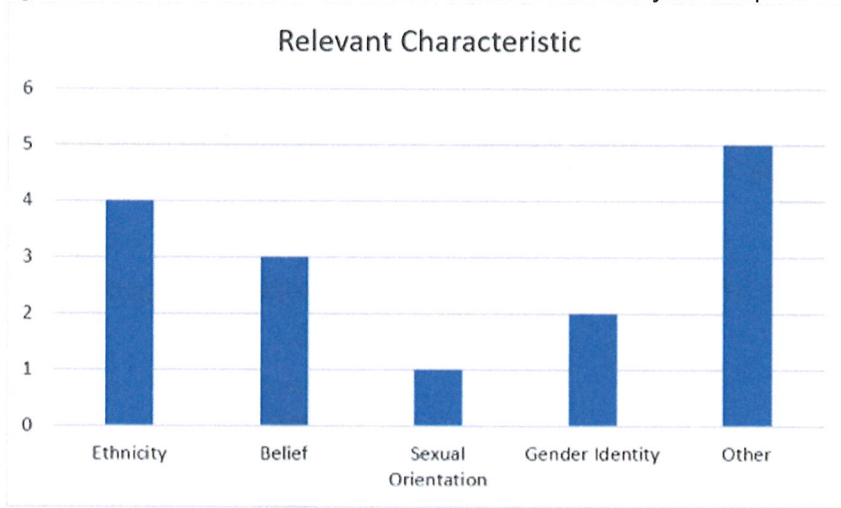


Fig. 1: Community events Sept 2019 – Feb 2020 by relevant characteristic (Note that some events have more than one relevant characteristic)

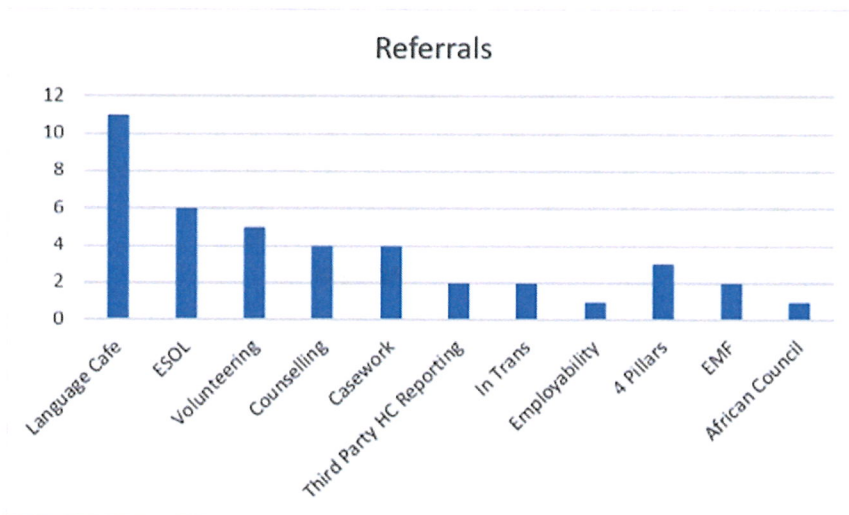


Fig. 2: Outreach referrals Sept 2019 – Feb 2020 by service/organisation

Interpreting & Translation (In-Trans) Service

The financial year 2019-2020 brought a lot of success to the In-Trans Team. Our productive admin team devoted time, energy and skills to promoting the services around the Grampian area.

We worked hard to maintain our portfolio of interpreters and translators, to develop relationships with our clients and to raise the quality of our services.

The dedication and hard work to promote our services on social media is demonstrated by the positive comments from our clients:

“Very good quality of service! I recommend to anyone! :)” [Zenon Trawka](#)

“I want to say a special thanks to Rosilda. I have used this service many times and all time they were perfect. I will continue to use theirs services.” [Fabio Fabiano Gauro](#)

“Very professional amazing staff and really fast results.” [Konstantina Zlapi](#)

The positive comments raised our presence online, resulting in an increased number of calls and emails enquiring about our translation services.

Report on In Trans Interpreting and Translation services

During the last financial year our services provided 4,424 interpreting appointments in the Grampian area and delivered 238 translations. The graph below shows the breakdown of interpreting requests with respect to the language.

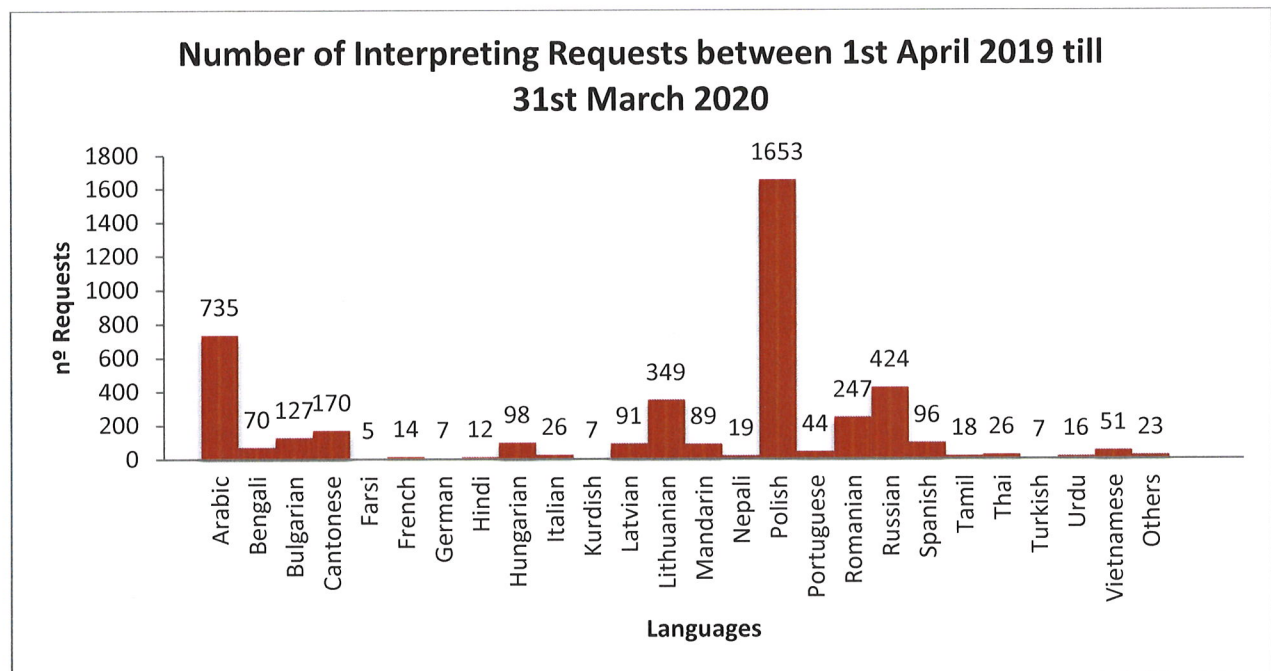


Figure 1 - Number of requests per language in financial year 2019-2020.

The services provided included public organisations, 3rd sector, private clients and legal aid in the Grampian area. Our performance improved by 8% with respect to the last year.

Over the year In-Trans assessed 31 candidates in various languages which were targeted due to increased demand or a decrease in the number of available interpreters. We also provided training with the support of GREC counsellors for our interpreters, relating to emotional support and dealing with difficult situations – this was part of a pilot project funded by NHS Grampian.

Final Comments

The partnership between In-Trans admin team, interpreters and translators has been essential to maintain the high quality of our services and the on-going growth of this project. We also recognise the support of our partners. In particular, NHS Grampian, who over the years have provided support and investment in the service.

Our aim continues to provide excellence in language support, in turn allowing those from ethnic minority communities in North East Scotland to assess key services with confidence and dignity. The graph below shows the continuous growth of In-Trans in the last five years.

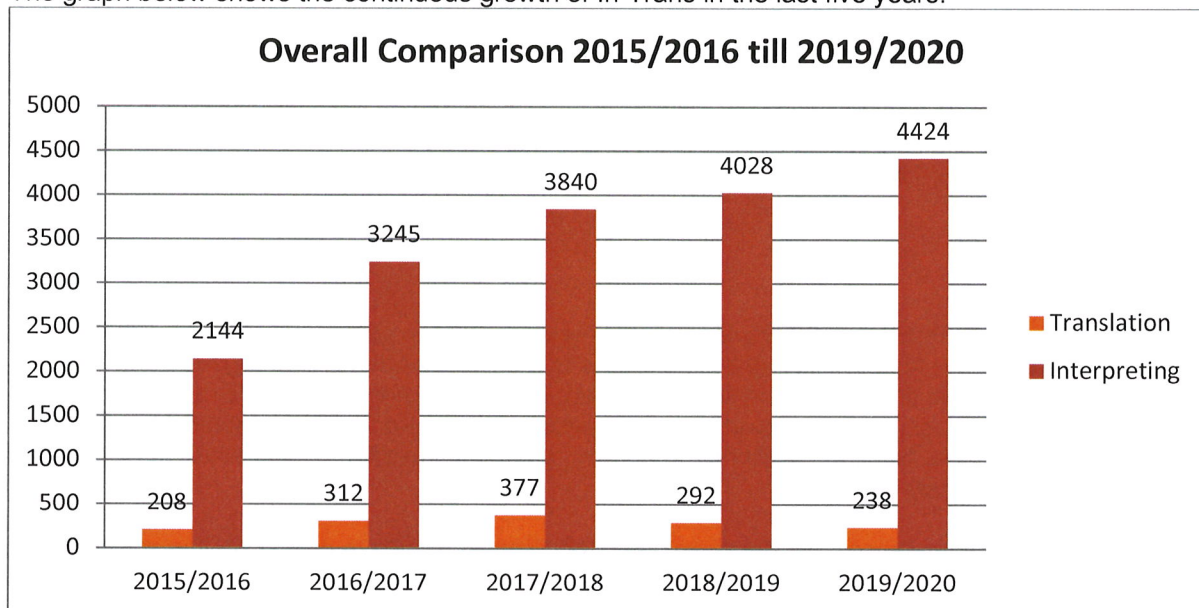


Figure 2 – Trends of Interpreting and Translation in the last five years.

Language and Integration Projects

Language Café 2019 - 2020

In 2019, the language café sessions at the Belmont cinema showed steady attendance both from cafetistas and volunteers. An average of 18.6 cafetistas attended every week between April and December and the total attendance on the same date shows an average of 25.6 people per session. During the first 10 weeks of 2020 cafetistas' average attendance was 23.5, increasing the total average attendance to 28.6. Volunteer attendance has remained stable, with an average of 7.1 volunteers every week.

We introduced visits during the sessions as well as guest speakers who addressed relevant information for people in attendance. The visits included:

- NuArt city tour of Aberdeen – focusing on offices and places where cafetistas may find services they need i.e. Marischal College, GREC office, Police Station, etc.
- Fredrick Street Health Point – opportunity to learn about free health advice and availability of exercise machines as well as health support.

The topics addressed by guest speakers are potentially difficult for non-native speakers to understand or access. We had visitors both from private and public organisations:

- Police Scotland
- Scottish Trades Union Congress
- Aberdeen Central Library
- Financial advisor Margaret Houlihan
- NHS

Other activities carried out during the language café included a Kinetic Learning session offered by a former volunteer and PhD student, as well as a GREC showcase inviting Cafetistas and volunteers to interact with the GREC team and learn more about services available.

Changes after March 2020

Due to the COVID-19 pandemic, the Language Cafes sessions have now migrated to an on-line format via *Zoom*. The format of these on-line meetings allows Cafetistas and volunteers on-line interaction but requires them to have computers, tablets or smart phones at home. The promotion of these on-line sessions has been done through our mailing lists and Facebook page, however statistics show that the number of cafetistas has decreased whilst the amount of volunteers on-line has increased, thus maintaining the average number of participants every week. It is possible that this trend is related with lack of accessibility or IT literacy from some cafetistas.

ESOL For Employability

Aberdeen

During 2019 and the first trimester of 2020 we delivered these courses in community centres with the addition of a new course running in Tillydrone. The blocks of 8 sessions have proven popular and relevant. Students are in the process of finding employment or looking to improve their current employability. Although the courses attract interest from people in different localities around Aberdeen including Seaton, Tillydrone, Mastrick, Garthdee and Torry, an additional attempt was made to establish a class in Northfield Community Centre.

In view of the current circumstances, we are developing teaching strategies to deliver on-line sessions aimed to continue the current delivery schedule of courses. We launched the first on-line ESOL for Work in May 2020.

Aberdeenshire ESOL for Work

After a first pilot of 8 sessions delivered over the summer of 2019 in Inverurie as part of Aberdeenshire Council initiative for the New Scots Syrian refugees now living in the area, the project was postponed due to external circumstances such as room availability and availability of the New Scots interested to attend, classes clashing with available schedules and additional commitments of those interested in joining the course.

The eight sessions were to be replicated around Aberdeenshire. In January 2020 it was eventually organised to deliver the sessions for a group of New Scots living in Ellon. The level of English of this particular group was lower than the previous group due to their recent arrival, therefore the classes were modified in order to focus on language practice, emphasizing literacy and relevant vocabulary related with employability.

The end of the sessions coincided with the closure of the location where classes were delivered (due to the COVID-19 pandemic), therefore new sessions have not been delivered.

Successes and Challenges in Current Projects

Future project development – ESOL for Work

Although our projects aim to address specific localities where resources may be scarce, our attempts to establish on-going ESOL for Work classes in Northfield and Torry have not been successful. Research and informal enquiries around this issue suggests that the targeted population in these two localities face the following challenges:

- Currently working or underemployed with time constraints to attend additional training
- Currently studying language in formal classes and therefore not interested
- Potentially isolated or strongly dependent on a set network of support, with limited in progressing their English language due to personal circumstances or short term plans (young children, tight minority communities attending their needs) .

Once current on-line resources are tested, it may be possible to develop additional sessions in the evening for students who would otherwise be unable to join face to face classes, even though this poses the possibility of poor levels of engagement or continuity.

Language Cafes

Whether on-line or face to face, the language cafes could continue to increase in numbers or at least maintain a steady pace of growth during 2020 given the fact that non-native English speakers in Aberdeen find very few opportunities to socialize and practice their English language skills under the same roof.

It is important to point out that both ESOL for Work and Language Cafes show the need for opportunities to improve an already existing level of English language in non-native speakers. Although some efforts around the city are focused on beginner level English, those who have improved their English language skills beyond this point, face the difficulty of developing their skills further on their own or paying very high fees in private institutions in order to access additional tuition.

Promotion and Planning

Consistent promotion of language cafes and ESOL for Work as well as employability services have shown results as there is increased and continuous interest from the public to inquire about upcoming English courses or new language café sessions.

Although the current situation is not stable and may offer new challenges, we have seen that the language and integration services offered by GREC are well received and could potentially reach more people.

The on-line format we are testing at the moment provides an additional tool for minorities by opening a new channel of access. This however also points out two additional issues:

1. The need for resources for minorities where internet or computer access are limited.
2. The need to create opportunities to develop computer literacy among minorities with limited access to internet and computers.
- 3.

Feedback

Language Cafes:

We have been running a short survey distributed to all people in the language café mailing list with the aim of establishing additional needs that the language café could address, possible improvements and in general the impact that it has among its attendees.

The results continue to be positive and highlight the importance of these sessions in promoting integration whilst addressing not only the need for language practice but also the positive impact on mental health and multiculturalism among people living in Aberdeen.

Our original plan for 2020 included creating a Steering Group in order to find new strategies to involve current cafetistas and volunteers as well as new members who arrive every week. Due to the unexpected lockdown, this strategy has been modified in order to offer participation and involvement to all active on-line cafetistas and volunteers; topics of interest are decided on weekly basis by consulting all people in attendance. Additionally, attendees can be assigned to smaller groups during the session thus encouraging active participation.

ESOL for Work

The survey results for the ESOL for Work classes suggest that students find the materials and class delivery to be relevant and useful in their pursuit for employment in the UK. The informal comments found on the survey, confirm that students felt the course was helpful to clarify their questions about employability in the UK, whilst providing evidence that the topics allowed them to practice their language skills with a relevant purpose in mind.

The survey was an attempt to follow up on-line the students confidential views and experiences during the course, however we did not obtain answers from all students throughout the year, partly due to their expected mobility. For instance, we informally found out that some of them have secured work or changed employment whilst in other instances students have changed their circumstances (moving out of Aberdeen or out of the UK) after or during the course.

Grampian Regional Equality Council Ltd (GREC)
(A company limited by guarantee)

Structure, Governance and Management (continued)

In spite of the challenge to collect statistics, the mobility of students demonstrates the importance of the current project; unemployment (and underemployment) among minorities may hold a close link with general misinformation or ignorance around employment in the UK. This in turn reinforces potential barriers these minorities are likely to face in spite of relevant experience, education levels or suitability for the local job market.

Financial Review

During this financial year, the charity made a net surplus of £21,886 (2019 – deficit of £21,169). Included within this is a surplus of £9,875 on restricted funds (2019 – deficit of £26,367), and a surplus on unrestricted funds of £12,011 (2019 – surplus of £5,198).

Balance sheet funds stood at £128,815 (2019 - £106,929) comprising restricted funds of £35,065 (2019 - £25,190) and unrestricted funds of £93,750 (2019 - £81,739).

Reserves Policy

The trustees' policy on reserves is to hold sufficient cash balances, equal to 3 months core expenditure, to allow the charity to meet its day to day working capital requirements and remain as a going concern. This amounts to £74,702 (2019 - £85,576).

The balance held as unrestricted funds as at 31 March 2020 was £93,750 (2019 - £81,739) of which £93,604 (2019 - £81,011) are regarded as free reserves, after allowing for funds invested in tangible fixed assets.

There is recognition from the Board of Directors that there is a lack of long-term funding arrangements, with much of the funding received by GREC based on a one-year commitment. A strategy to address this issue was approved by the Board and will continue to be taken forward during 2020-2021.

Related Party Transactions

Details of the related parties and the transactions that occurred during the year can be found in note 13 on page 40.

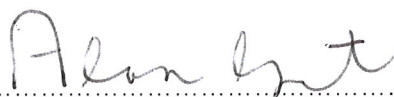
Examiners

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Directors and signed on their behalf on 25 November 2020.


.....

Philip Muinde, Chairman


.....

Alan Grant, Treasurer

Statement of Trustees' Responsibilities

The Trustees (who are also the Directors of Grampian Regional Equality Council Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Grampian Regional Equality Council Ltd (GREC)
(A company limited by guarantee)

Report of the independent examiner to the trustees of Grampian Regional Equality Council Ltd

I report on the financial statements of the charitable company for the year ended 31 March 2020 which are set out on pages 21 to 40.

Respective responsibilities of the trustees and examiner

The charitable company's Trustees (who are also the Directors for the purposes of company law) are responsible for the preparation of the financial statements 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's Trustees consider that the audit requirement of Regulation 10(1)(a) and (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 view given by the financial statements.

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
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 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 financial statements to be reached.



Fiona Morgan CA
For and on behalf of MHA Henderson Loggie
Chartered Accountants
45 Queens Road
Aberdeen
AB15 4ZN

25 November 2020

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

Grampian Regional Equality Council Ltd (GREC)
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Statement of financial activities (including income and expenditure account) for the year ended 31 March 2020

	Note	Unrestricted funds	Restricted fund	Total funds 2020	Unrestricted funds	Restricted fund	Total funds 2019
		£	£	£	£	£	£
Income and endowments from							
Donations and legacies	2	1,755	5,725	7,480	7,794	-	7,794
Charitable activities	3						
Elimination of discrimination		97,350	-	97,350	95,384	-	95,384
Advanced equality		-	25,000	25,000	-	18,420	18,420
Interpreting & Translating service		201,131	-	201,131	202,001	-	202,001
Counselling service		-	16,088	16,088	-	10,263	10,263
Language café		-	43,498	43,498	-	10,000	10,000
Community engagement		937	-	937	-	26,885	26,885
Syrian Refugee Drop in Support & advisory service		-	33,051	33,051	-	4,812	4,812
Shared Futures		-	-	-	-	4,671	4,671
Interpreting Counselling Support		-	-	-	-	1,500	1,500
Casework		-	9,333	9,333	-	-	-
Cyber Security		-	1,000	1,000	-	-	-
Total charitable activities		299,418	127,970	427,388	297,385	76,551	373,936
Other trading activities	4	9,646	-	9,646	6,201	-	6,201
Total income		310,819	133,695	444,514	311,380	76,551	387,931

Grampian Regional Equality Council Ltd (GREC)
(A company limited by guarantee)

Statement of financial activities (including income and expenditure account) for the year ended 31 March 2020 (continued)

	Note	Unrestricted funds	Restricted fund	Total funds 2020 £	Unrestricted funds	Restricted fund	Total funds 2019 £
Expenditure on							
Raising funds		5,973	-	5,973	3,574	-	3,574
Charitable activities							
Elimination of discrimination		97,173	10,328	107,501	115,634	-	115,634
Advancing equality		-	24,199	24,199	-	24,670	24,670
Interpreting & translation service		186,851	450	187,301	209,178	-	209,178
Counselling service		8,811	15,328	24,139	13,919	12,707	26,626
Language café		-	33,959	33,959	-	7,784	7,784
Improve wellbeing & language		-	-	-	-	717	717
Community engagement		-	11,014	11,014	-	16,233	16,233
New Syrian Refugee Drop-In		-	28,267	28,267	-	4,424	4,424
Shared Futures		-	275	275	-	260	260
Total expenditure	5	298,808	123,820	422,628	342,305	66,795	409,100
Net income/(expenditure)		12,011	9,875	21,886	(30,925)	9,756	(21,169)
Transfers between funds		-	-	-	36,123	(36,123)	-
Net movement in funds		12,011	9,875	21,886	5,198	(26,367)	(21,169)
Reconciliation of funds							
Total funds brought forward		81,739	25,190	106,929	76,541	51,557	128,098
Total funds carried forward	11	93,750	35,065	128,815	81,739	25,190	106,929

Grampian Regional Equality Council Ltd (GREC)
(A company limited by guarantee)

Balance sheet at 31 March 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Office equipment	8		412		728
Current assets					
Debtors	9	74,156		72,275	
Cash at bank and in hand		98,979		118,237	
			<u>173,135</u>	<u>190,512</u>	
Creditors					
Amounts falling due within one year	10	(44,732)		(84,311)	
Net current assets			<u>128,403</u>		106,201
Net assets			<u>128,815</u>	<u>106,929</u>	
Funds					
Unrestricted funds	11		93,750		81,739
Restricted funds	11		35,065		25,190
Total funds	11		<u>128,815</u>	<u>106,929</u>	

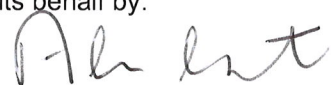
For the year ending 31 March 2020, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the GREC's board on 25 November 2020 and were signed on its behalf by:



Alan Grant
Treasurer
Company number SC396286

1 Accounting policies

Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of the company winding up is limited to £1.

Charity information

Grampian Regional Equality Council Limited is a charitable company registered in Scotland. The principal address is 41 Union Street, Aberdeen, AB11 5BN.

Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

These financial statements are prepared in sterling, which is the functional currency of the charitable company monetary amount in these financial statements are rounded to the nearest £ and the charitable company meets the definition of a public benefit entity under FRS 102.

Going concern

The Trustees are of the opinion that there is sufficient resources available to continue the activities of the charitable company over the next 12 months. The Trustees, therefore, have made an informed judgement, at the time of approving the financial statements, that there is a reasonable expectation that the charitable company has adequate resources to continue for the foreseeable future. As a result, the Trustees have continued to adopt the going concern basis of accounting in preparing the financial statements.

The Covid-19 pandemic and the ensuing economic shutdown has impacted on the charitable company's operations: however GREC has continued to provide its services offering throughout the restrictions enforced.

The following is a summary of the significant accounting policies adopted by the charitable company in the preparation of the financial statements.

Income

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

Income is deferred only when the charitable company has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Grants towards revenue expenditure are credited to revenue and recognised in the period to which they relate.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting policies (continued)

Expenditure and irrecoverable VAT

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company 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 costs 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. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charitable company but do not directly undertake charitable activities. Support costs include premises expenses, finance and governance costs that support the activities of the charitable company. These costs have been allocated to expenditure on charitable activities. The basis on which support costs have been allocated are explained in note 5.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Taxation

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

Tangible fixed assets

Fixed assets costing £100 or more are capitalised at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & machinery etc - 3 years straight line

Debtors

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 at bank and in hand

Cash at bank and in hand includes cash and cash held in a deposit or similar accounts.

Creditors

Creditors are recognised where the charitable company 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 are recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1 **Accounting policies (continued)**

Leases

Rentals payable under operating leases, including any lease incentives received are charged to income on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the lease are consumed.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are amounts set aside by the trustees out of the unrestricted funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

Judgements in applying accounting policies and key sources of estimation

In the application of the charitable company accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the trustees have made the following judgements:

- Determine whether leases entered into by the charitable company as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether that are indicators of Impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

There are no material sources of estimation within the charitable company.

Grampian Regional Equality Council Ltd (GREC)
(A company limited by guarantee)

Notes to the financial statements (continued)

	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Unrestricted funds £	Restricted funds £	Total funds 2019 £
2 Income from donations and legacies						
Gifts	45	5,725	5,770	-	-	-
Adult counselling donations	710	-	710	6,761	-	6,761
Sponsorship (Anne Frank Award)	500	-	500	450	-	450
GAFA donations	500	-	500	583	-	583
	<u>1,755</u>	<u>5,725</u>	<u>7,480</u>	<u>7,794</u>	<u>-</u>	<u>7,794</u>
	=====	=====	=====	=====	=====	=====

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

3	Income from charitable activities	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Unrestricted funds £	Restricted funds £	Total funds 2019 £
	Grants received						
	Elimination of Discrimination						
	Aberdeen City Council	93,000	-	93,000	92,950	-	92,950
	NHS Grampian	2,375	-	2,375	2,375	-	2,375
	Aberdeenshire Council	1,975	-	1,975	-	-	-
	Advancing Equality						
	Voluntary Action Fund	-	25,000	25,000	-	18,420	18,420
	Interpreting & Translation Service						
	NHS Grampian	17,125	-	17,125	17,125	-	17,125
	Counselling Service						
	Children in Need	-	10,088	10,088	-	10,263	10,263
	Craighish Trust	-	1,000	1,000	-	-	-
	NHS Grampian Small Grant Endowment Fund	-	5,000	5,000	-	-	-
	Language Café						
	Aberdeen City Council	-	12,069	12,069	-	-	-
	Awards for All	-	5,833	5,833	-	10,000	10,000
	Scottish Refugee Council	-	10,625	10,625	-	-	-
	Aberdeenshire Council	-	14,971	14,971	-	-	-
	Community Engagement						
	NHS Grampian	-	-	-	-	9,900	9,900
	Aberdeenshire Health & Social Care Partnership	937	-	937	-	16,985	16,985
	Syrian Refugee Drop in Support & Advisory Service						
	Aberdeenshire City Council	-	33,051	33,051	-	4,812	4,812
	Shared Futures						
	Aberdeen Council of Voluntary Organisations	-	-	-	-	4,671	4,671
	Interpreting Counselling Support						
	NHS Grampian	-	-	-	-	1,500	1,500
	Casework						
	Robertson Trust	-	9,333	9,333	-	-	-
	Cyber Security						
	Scottish Council for Voluntary Organisations	-	1,000	1,000	-	-	-
	Performances of charitable activities						
	Interpreting and translation	184,006	-	184,006	184,876	-	184,876
	ADAPT training	-	-	-	59	-	59
		<u>299,418</u>	<u>127,970</u>	<u>427,388</u>	<u>297,385</u>	<u>76,551</u>	<u>373,936</u>
		=====	=====	=====	=====	=====	=====

Income from government grants comprises performance related grants to fund the various activities of the charity as detailed above.

Grampian Regional Equality Council Ltd (GREC)
(A company limited by guarantee)

Notes to the financial statements (continued)

4 Other trading activities	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Unrestricted funds £	Restricted funds £	Total funds 2019 £
Social Work placement	4,690	-	4,690	2,660	-	2,660
Training	2,789	-	2,789	624	-	624
Management services	2,167	-	2,167	2,917	-	2,917
	<u>9,646</u>	<u>-</u>	<u>9,646</u>	<u>6,201</u>	<u>-</u>	<u>6,201</u>
	=====	=====	=====	=====	=====	=====

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

5	Total resources expended	Raising Funds £	Elimination of Discrimination £	Advancing Equality £	Interpreting & language £	Counselling service £	Language Café £	Community Engagement £	New Scots Drop In £	Shared Futures £	Total 2020 £	Total 2019 £
	Costs directly allocated to activities											
	Salary costs	5,973	86,292	20,391	48,683	19,135	28,941	3,905	12,737	-	226,057	209,732
	Interpreting & translation	-	2,340	65	127,946	373	-	2,099	13,046	-	145,869	142,829
	Interpreter training	-	10	-	450	-	-	-	-	-	460	2,292
	Supervision costs	-	-	-	862	2,517	-	-	-	-	3,379	3,050
	Event organisation costs	-	290	33	44	-	33	2,988	118	275	3,781	2,174
	Volunteer expenses	-	286	75	65	1,075	229	-	34	-	1,764	2,080
	Support costs allocated to activities											
	Rent, rates and insurance	-	5,496	700	4,097	-	1,887	650	756	-	13,586	12,653
	Membership and subscription	-	400	-	-	328	-	-	-	-	728	722
	Utilities	-	698	150	614	-	431	-	200	-	2,093	3,703
	Telephone and internet	-	525	500	568	-	253	300	114	-	2,260	2,346
	Travel	-	413	71	117	190	591	56	26	-	1,464	1,744
	Postages, stationery, copying & printing	-	730	150	633	14	307	666	132	-	2,632	2,478
	Office cleaning and supplies	-	1,255	200	591	-	277	-	42	-	2,365	1,972
	Miscellaneous expenses	-	894	622	117	-	8	-	-	-	1,641	5,462
	IT costs	-	1,609	-	228	-	-	-	45	-	1,882	3,778
	Room / venue hire	-	385	62	30	207	-	-	500	-	1,184	607
	CPD / teambuilding	-	526	514	26	95	21	-	-	-	1,182	1,896
	Advertising and promotional materials	-	331	76	-	205	55	-	-	-	667	463
	Staff, committee and GREC meetings	-	19	-	-	-	-	-	-	-	19	214
	Repairs	-	159	-	-	-	36	-	-	-	195	748
	Irrecoverable VAT	-	1,415	-	-	-	-	-	-	-	1,415	(5,312)
	Depreciation	-	582	-	-	-	-	-	134	-	716	927
	Carried forward	5,973	104,655	23,609	185,071	24,139	33,069	10,664	27,884	275	415,339	396,558

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

5	Total resources expended	Raising Funds £	Elimination of Discrimination £	Advancing Equality £	Interpreting & language £	Counselling service £	Language Café £	Community Engagement £	New Scots Drop In £	Shared Futures £	Total 2020 £	Total 2019 £
	2020											
	Brought forward	5,973	104,655	23,609	185,071	24,139	33,069	10,664	27,884	275	415,339	396,558
	Governance costs											
	Auditors' remuneration for non-audit work	-	-	-	-	-	-	-	-	-	-	5,280
	Independent examination fees	-	(124)	590	1,242	-	643	300	299	-	2,950	3,500
	Other accountancy fees	-	2,824	-	988	-	247	50	84	-	4,193	3,654
	Board of directors and related meetings	-	18	-	-	-	-	-	-	-	18	120
	Bank charges	-	128	-	-	-	-	-	-	-	128	(12)
	Total resources expended	5,973	107,501	24,199	187,301	24,139	33,959	11,014	28,267	275	422,628	409,100

The Trustees initially identify the cost of its support functions, including those costs which relate to the governance function. The costs are then apportioned between the key charitable activities undertaken in the year based on the deemed usage of that support cost by each charitable activity.

Included within the Elimination of Discrimination costs are restricted costs of £9,333 met by funding from The Robertson Trust, £995 of Cyber Security costs met by Scottish Council of Voluntary Organisations funding.

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

5	Total resources expended (continued)	Raising Funds £	Elimination of Discrimination £	Advancing Equality £	Interpreting & language £	Counselling service £	Language Café £	Improve Wellbeing & Language £	Community Engagement £	New Scots Drop In £	Shared Futures £	Total 2019 £
	Costs directly allocated to activities											
2019	Salary costs	3,574	81,237	18,982	51,053	18,907	6,740	406	12,060	1,785	-	194,744
	Pension contributions	-	6,971	1,455	4,033	1,431	433	-	665	-	-	14,988
	Interpreting & translation	-	1,626	418	138,122	-	-	-	523	2,140	-	142,829
	Interpreter training	-	-	-	2,292	-	-	-	-	-	-	2,292
	Supervision costs	-	-	-	-	3,050	-	-	-	-	-	3,050
	Event organisation costs	-	231	92	-	593	132	311	555	-	260	2,174
	Volunteer expenses	-	625	47	77	948	352	-	-	31	-	2,080
	Support costs allocated to activities											
	Rent, rates and insurance	-	6,158	700	4,267	-	-	-	1,320	208	-	12,653
	Membership and subscription	-	644	-	-	78	-	-	-	-	-	722
	Utilities	-	2,330	150	1,223	-	-	-	-	-	-	3,703
	Telephone and internet	-	992	500	854	-	-	-	-	-	-	2,346
	Travel	-	629	461	-	258	45	-	351	-	-	1,744
	Postages, stationery, copying & printing	-	1,734	45	693	6	-	-	-	-	-	2,478
	Office cleaning and supplies	-	1,066	200	706	-	-	-	-	-	-	1,972
	Miscellaneous expenses	-	4,830	622	-	-	10	-	-	-	-	5,462
	IT costs	-	1,215	150	1,699	15	-	-	439	260	-	3,778
	Room / venue hire	-	-	157	-	450	-	-	-	-	-	607
	CPD / teambuilding	-	1,012	-	107	450	7	-	320	-	-	1,896
	Advertising and promotional materials	-	128	101	-	234	-	-	-	-	-	463
	Staff, committee and GREC meetings	-	194	-	20	-	-	-	-	-	-	214
	Repairs	-	492	-	35	206	15	-	-	-	-	748
	Irrecoverable VAT	-	(5,312)	-	-	-	-	-	-	-	-	(5,312)
	Depreciation	-	765	-	112	-	50	-	-	-	-	927
	Carried forward	3,574	107,567	24,080	205,293	26,626	7,784	717	16,233	4,424	260	396,558

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

5	Total resources expended	Raising Funds £	Elimination of Discrimination £	Advancing Equality £	Interpreting & language £	Counselling service £	Language Café £	Improve Wellbeing & Language £	Community Engagement £	New Scots Drop In £	Shared Futures £	Total 2019 £
	2019											
	Brought forward	3,574	107,567	24,080	205,293	26,626	7,784	717	16,233	4,424	260	396,558
	Governance costs											
	Auditors' remuneration for non-audit work	-	3,630	-	1,650	-	-	-	-	-	-	5,280
	Independent examination fees	-	1,816	590	1,094	-	-	-	-	-	-	3,500
	Other accountancy fees	-	2,513	-	1,141	-	-	-	-	-	-	3,654
	Board of directors and related meetings	-	120	-	-	-	-	-	-	-	-	120
	Bank charges	-	(12)	-	-	-	-	-	-	-	-	(12)
	Total resources expended	3,574	115,634	24,670	209,178	26,626	7,784	717	16,233	4,424	260	409,100

The Trustees initially identify the cost of its support functions, including those costs which relate to the governance function. The costs are then apportioned between the key charitable activities undertaken in the year based on the deemed usage of that support cost by each charitable activity.

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

6 Trustees' remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

During the year no Trustees were paid for expenses in respect of costs incurred as a result of their role on the Board of Directors.

7 Staff costs

	2020	2019
	£	£
Wages and salaries	197,170	184,501
Social security costs	11,822	10,243
Pension costs	17,065	14,988
	226,057	209,732
	=====	=====

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

The average monthly number of employees during the year were as follows:

	2020	2019
	No.	No.
Management and administration	5	5
Project workers	7	7
	12	12
	=====	=====

The key management personnel of the charitable company's comprise the Trustees and the General Manager. The total employee benefits of the key management of the charitable company was £38,943 (2019 - £38,179), including employers pension contribution.

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Notes to the financial statements (continued)

8	Fixed assets	Office equipment £
	Cost	
	At 31 March 2019	9,801
	Additions	400
	At 31 March 2020	10,201
	Depreciation	
	At 31 March 2019	9,073
	Charge for year	716
	At 31 March 2020	9,789
	Net book value	
	At 31 March 2020	412 =====
	At 31 March 2019	728 =====
		Office equipment £
	Cost	
	At 31 March 2018	16,081
	Disposals	(6,280)
	At 31 March 2019	9,801
	Depreciation	
	At 31 March 2018	14,426
	Charge for year	927
	On disposals	(6,280)
	At 31 March 2019	9,073
	Net book value	
	At 31 March 2019	728 =====
	At 31 March 2018	1,655 =====

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

9 Debtors	2020	2019
	£	£
Prepayments	3,239	1,004
Other debtors	70,917	71,271
	<hr/>	<hr/>
	74,156	72,275
	=====	=====
10 Creditors amounts falling due within one year	2020	2019
	£	£
Trade creditors	3,228	15,573
Accruals	8,644	10,641
Other creditors	1,950	1,720
Other taxes and social security costs	14,618	56,377
Deferred income (see below)	16,292	-
	<hr/>	<hr/>
	44,732	84,311
	=====	=====
Deferred income		
Opening balance	-	-
Income deferred in year	16,292	-
	<hr/>	<hr/>
Closing balance	16,292	-
	=====	=====

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

11 Funds

Movement in funds	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Unrestricted funds					
General funds	77,932	310,819	(298,303)	159	90,607
Designated funds					
New phone system	1,737	-	(505)	-	1,232
IT upgrade	1,110	-	-	(159)	951
Health & Safety	960	-	-	-	960
	81,739	310,819	(298,808)	-	93,750
Restricted funds					
NHS Focus Group	9,900	-	(9,900)	-	-
Me-Time	1,390	21,813	(15,328)	-	7,875
Tackling Economic Barriers	-	25,000	(24,199)	-	801
Clinterty	2,391	-	-	-	2,391
HIF LGBT Network	927	-	-	-	927
Language Café	2,216	43,498	(33,959)	-	11,755
Improve Wellbeing & Language Through Sport	482	-	-	-	482
Urgent Care	1,585	-	(1,114)	-	471
Syrian Refugee Drop In Support & Advice service	388	33,051	(28,267)	-	5,172
Interpreting Counselling	1,500	-	(450)	-	1,050
Syrian Partners Support					
Shared Futures	4,411	-	(275)	-	4,136
Casework	-	9,333	(9,333)	-	-
Cyber Security	-	1,000	(995)	-	5
	25,190	133,695	(123,820)	-	35,065
	106,929	444,514	(422,628)	-	128,815
	=====	=====	=====	=====	=====

Grampian Regional Equality Council Ltd (GREC)
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Notes to the financial statements (continued)

11 Funds (continued)	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Movement in funds					
Unrestricted funds					
General funds	71,861	311,380	(341,432)	36,123	77,932
Designated funds					
New phone system	2,610	-	(873)	-	1,737
IT upgrade	1,110	-	-	-	1,110
Health & Safety	960	-	-	-	960
	<u>76,541</u>	<u>311,380</u>	<u>(342,305)</u>	<u>36,123</u>	<u>81,739</u>
Restricted funds					
Gypsy / Traveller HEW	4,442	-	-	(4,442)	-
NHS Focus Group	4,903	9,900	-	(4,903)	9,900
SAREC	3,169	-	-	(3,169)	-
Gypsy / Traveller HLW	6,040	-	-	(6,040)	-
Gypsy / Traveller HNR	121	-	-	(121)	-
Me-Time	3,834	10,263	(12,707)	-	1,390
Economic Experience	2,257	-	-	(2,257)	-
Tackling Economic Barriers	-	18,420	(24,670)	6,250	-
Advancing Equality	25	-	-	(25)	-
Bilingual HLW (Aberdeen)	8,621	-	-	(8,621)	-
Bilingual HLW (Aberdeenshire)	3,404	-	-	(3,404)	-
Clinterty	2,391	-	-	-	2,391
Interpreter Training	2,645	-	-	(2,645)	-
Keepwell	1,270	-	-	(1,270)	-
LGBT+	401	-	-	(401)	-
HIF LGBT Network	927	-	-	-	927
Lintel	1,912	-	-	(1,912)	-
OWW	72	-	-	(72)	-
Rainbow	10	-	-	(10)	-
Language Café	-	10,000	(7,784)	-	2,216
SG - RIP	1,984	-	-	(1,984)	-
Awards for All	799	-	-	(799)	-
Improve Wellbeing & Language Through Sport	1,199	-	(717)	-	482
Gypsy/Traveller HM	298	-	-	(298)	-
Urgent Care	833	16,985	(16,233)	-	1,585
Syrian Refugee Drop In Support & Advice service	-	4,812	(4,424)	-	388
Interpreting Counselling	-	1,500	-	-	1,500
Syrian Partners Support	-	-	-	-	-
Shared Futures	-	4,671	(260)	-	4,411
	<u>51,557</u>	<u>76,551</u>	<u>(66,795)</u>	<u>(36,123)</u>	<u>25,190</u>
	<u>128,098</u> =====	<u>387,931</u> =====	<u>(409,100)</u> =====	<u>-</u> =====	<u>106,929</u> =====

The transfers from the restricted funds reflect projects completed approximately 3 years ago and the relevant funders had not sought recovery of the underspent balances.

Notes to the financial statements (continued)

11 Funds (continued)

Name of unrestricted fund	Description, nature and purpose of the fund
General funds	Funds available for the trustees to use freely to further the charitable purposes.
New Phone System	Monies designated by the trustees for use against the cost of changing to a new telephone system
IT upgrade	Monies designated by the trustees for use against the cost of upgrading IT systems
Health & safety	Monies designated by the trustees for use against the costs of adhering to health and safety regulations
Name of restricted fund	Description, nature and purpose of the fund
NHS Focus Group	Monies received from NHS Grampian to carry out research.
Me-Time	Monies received from BBC Children in Need to support the work of a counselling service.
Tackling Economic Barriers	Monies received from the Voluntary Action Fund to run the "Tackling Economic Barriers" programme.
Clinterty	Funds to enhance facilities at the Clinterty traveller site and promote the gypsy / traveller culture.
HIF LGBT Network	Monies received from NHS Grampian to build a LGBT network.
Language Café	To improve English and non-English speakers in an informal environment.
Improve Wellbeing and Language through Sport	Monies received from Aberdeen City Health and Social Care Partnership to run the "Improve Wellbeing and Language through Sport" project.
Urgent Care	Funding from Aberdeenshire Health & Social Care Partnership to run the "Urgent Care" project.
Syrian Refugee Drop In Support & Advice Service	Funding from Aberdeen City council to provide a support and advice service.
Syria Partners Support Shared Futures	Funding from Aberdeen Council of Voluntary Organisations to run Shared Futures Project.
Interpreting Syrian Partners Counselling Support	Monies received from NHS Grampian to support the interpreting and translation service run by the charity.
Casework	Monies received from Robertson Trust to fund salary costs.
Cyber Security	Monies received from Scottish Council of Voluntary Organisation to fund Cyber Essentials Accreditation.

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Notes to the financial statements (continued)

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
2020			
Fixed assets	146	266	412
Current assets	122,044	51,091	173,135
Current liabilities	(28,440)	(16,292)	(44,732)
	<u>93,750</u>	<u>35,065</u>	<u>128,815</u>
Net assets at 31 March 2020	93,750	35,065	128,815
	=====	=====	=====
	Unrestricted funds £	Restricted funds £	Total funds £
2019			
Fixed assets	728	-	728
Current assets	165,322	25,190	190,512
Current liabilities	(84,311)	-	(84,311)
	<u>81,739</u>	<u>25,190</u>	<u>106,929</u>
Net assets at 31 March 2019	81,739	25,190	106,929
	=====	=====	=====

13 Related party transactions

During the year to 31 March 2020 payments of £Nil (2019 - £150) in respect of membership fees were made to Scottish Alliance of Regional Equality Councils Limited, a company in which Philip Muinde and Amelia McKenzie are also directors. At the year end date £nil (2019 - £Nil) was still outstanding.

During the year to 31 March 2020 income of £1,667 (2019 - £1,667) was generated in respect of management services provided to African Council Ltd, a company in which Philip Muinde is also a director. At the year end date £Nil (2019 - £500) of this remained outstanding.

During the year to 31 March 2020 income of £Nil (2019 - £212) was generated in respect of translation services provided to Bon Accord Care, a company in which Alan Grant is also a director. At the year end date £Nil (2019 - £Nil) of this remained outstanding and is included within other debtors.

14 Operating lease commitments

	2020 £	2019 £
Due within 2-5 years	24,237	37,143
	<u>24,237</u>	<u>37,143</u>
	=====	=====