



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

**Trustees' annual report and financial statements
for the year ended 31 March 2023**

**Company number SC396286
Charity number SC001823**

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Company information

Trustees	John Tomlinson, Chairman Dr Hector Williams, Vice-Chair Sola Kasim, Treasurer (to 29/11/2022) Margaret Main, Treasurer (from 29/11/2022) Cllr Christian Allard (to 19/4/2023) Ibidun Daramola Zuzana Jatelova Fatima Joji (from 31/5/2022) Forbes McCallum Cllr M Tauqeer Malik Philip Muinde OBE DL Dr Ruth Payne Dr Narayan Shrestha
Senior management team	Dave Black, General Manager (to 28/7/2023) Ross Mackay, Co-General Manager (from 17/7/2023) Maria Jose Pavez, Co-General Manager (from 17/7/2023)
Contact address	680 King Street Aberdeen AB24 1SL
Auditor	Findlays CA 11 Dudhope Terrace Dundee DD3 6TS
Bankers	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6GF
Company number	SC396286
Charity number	SC001823

Chair’s report

It has become a standard remark in these reports to refer to the challenges faced each year by GREC as an organisation operating in the third sector and the equalities agenda. The particular challenges do not need rehashed here but we are pleased that as we increasingly move out of the pandemic-period we look forward to stepping-up contacts in the community and with partners – an opportunity to refresh working relationships.

We are indebted to our partners for the support they provide and their willingness to have us as their critical friend on all matters relating to equalities. I highlighted in the last annual report the wide recognition of the way in which the pandemic had illuminated the unequal impacts for many of the communities GREC is here to serve and how we are clear that we need to play our part in prompting that lessons from this become reflected in policy and practice across organisations. We know this is not easy to do in practice; disparities have been entrenched for decades. Moreover, a general sense of relief that the pandemic is over can distract from the inequality that was illuminated. As such GREC knows it must re-double its efforts to draw attention to the impacts of inequality and action to mitigate and reduce this. We seek to do this through our services and projects and also our work on policy and research.

Our excellent staff team (and our wonderful interpreters and translators) have maintained our range of services, assisted by our highly committed and able team of volunteers. In the course of the year new funding and projects have continued to develop our offer (as covered in the other contributions to this annual report).

Our on-going recruitment of GREC members and GREC friends has continued to broaden our membership which, together with our outreach work, has further strengthened ties with communities whose voices and lived experience is so important to influence what we do.

Finally, let me also take this opportunity to thank my fellow board members, as well as our staff and volunteer team, for their continued commitment and dedication, as we contribute our part in striving towards a fairer society in the North East of Scotland.

John Tomlinson
John Tomlinson (Dec 18, 2023 12:45 GMT)

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Dr John Tomlinson
Chair, GREC

18th December 2023

**Grampian Regional Equality Council Ltd (GREC)
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General Manager’s report

As usual, the period 2022-23 was a very busy year for GREC, as demonstrated by the service and project reports throughout the rest of the document.

We continued to develop our strengths around the areas of policy and research during this time, establishing ourselves as an organisation that is actively seeking to influence policy both within the Grampian region and nationally. As can be seen in the policy influence section of the report, a significant element of this work has been in response to the fast-changing picture of asylum ‘dispersal’ and refugee resettlement in the region. It is hugely positive that the Grampian region is welcoming those seeking refuge and sanctuary, but it is a region with limited infrastructure and experience in this area of work. Through playing our role as a strong partner and critical friend, we have been working to try to promote a positive, strategic, and proactive approach to New Scots integration, inclusion, and participation.

We continue to deliver some of our core services and projects, such as Casework, Counselling, and our Language Café – which have all been busier than ever. We have also built around the Language Café with a drop-in version of our Casework service, as we look to develop a one-stop integration and inclusion hub for people in the city looking for somewhere to connect with people and services, learn and practise English, and seek advice and support.

Our In-Trans service continues to be in extremely high demand, and we are very proud both of the very high level of satisfaction of our clients in the public and private sector, but also the innovative work we are doing to develop mental health support mechanisms for interpreters experiencing secondary trauma in the workplace – read more on reflective practice in the In-Trans report.

We have also been busy moving home! After 12 years on Union Street, 2022 saw us make the move into the headquarters of Langstane Housing Association, at 680 King Street. Although not as central, we now have access to more, excellent meeting spaces, including with hybrid-digital facilities. We have also been in the city centre, at the Arts Centre, for our Thursday Language Café and Drop-in, so people can still reach us easily.

We also note our departing predecessor as General Manager at GREC, Dave Black, who had been in the role since 2015. Dave wanted to share that it had been a privilege to work with an amazing team of volunteers, staff, board and community members during this time. We wish Dave all the best with his next adventure.

Maria Jose P.L.
Maria Jose P.L. (Dec 18, 2023 14:44 GMT)

R. A. Mackay
R. A. Mackay (Dec 18, 2023 16:03 GMT)

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**María José Larea Pavez
Co-General Manager**

**Ross Mackay
Co-General Manager**

18th December 2023

18th December 2023

**Grampian Regional Equality Council Ltd (GREC)
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Trustees report for the year ended 31 March 2023

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements comply with the memorandum and articles of association of the company and "Accounting and Reporting by Charities": Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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. They are also responsible for adhering to the provisions of the Charities and Trustee Investments (Scotland) Act 2005 and the Companies Act 2006.

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 we serve.

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 particularly from communities likely to experience prejudice and discrimination in the Grampian region.

In addition to the above, there is a non-voting membership of individuals and representatives of organisations out with the Grampian area.

The elected members of the Board of Directors are chosen by means of ballot prior to the annual general meeting by the voting members of GREC. One third of the elected members are chosen in this way 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, being required to resign at the end of the third annual general meeting. They are then eligible for re-election.

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 to nominate for and to vote in such election.

Grampian Regional Equality Council Ltd (GREC)
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Trustees report for the year ended 31 March 2023 (continued)

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.

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 the financial affairs of the organisation 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.

Pay Policy for Senior Staff

The board of Trustees, the Chief Executive and the senior management team comprise the key management personnel of the charity, in charge of directing and controlling on a strategic level and operating the charity on a day-to-day basis. All trustees are volunteers, and no trustee received remuneration in the year.

The remuneration of all employees, including the senior management team, is reviewed annually before the start of the new financial year and increased in accordance with inflationary and average earning increases. This ensures that there is scope for rewarding effort and performance, but a ceiling is placed on maximum remuneration achievable. This structure allows for flexibility when recruiting but does not put the charity under undue financial pressure.

Risk Management

The major risks to which GREC is exposed were identified by GREC's staff and Board of Directors at meetings of the Finance and General Purposes Committee, before being taken to the Board for further discussion. The overview of risks and mitigating actions are reviewed every 6 months.

Key Risks Identified:

- Breakdown of working relationships with constituent local authorities.
- Significant reduction in funding levels from partner organisations, e.g., due to pressure on public sector finances.
- GREC membership is not reflective enough of the communities it is there to support.
- Alternative service providers on some aspects of GREC's work.
- The medium- and longer-term impacts of Brexit and changes to legislation.
- The medium- and longer-term impacts of energy transition in the region.
- Unexpected, rapid high turnover of staff, particularly senior staff.
- Immediate and longer-term consequences of the COVID-19 pandemic, cost of living crisis and response to international crises (e.g., war in Ukraine).

Several control measures are already in place to mitigate against the likelihood of such risks materialising. Further control measures and mitigating measures will be regularly reviewed.

Impact of Covid-19 and Cost of Living Crisis

We have continued throughout the 2022-23 period to be adaptive to COVID-19 and the Cost of Living Crisis. On the whole, our service provision has adapted after the pandemic, returning to face to face activity for our language and integration projects whilst maintaining online or hybrid options for other services to facilitate engagement and participation.

Objectives and activities

GREC's core objectives are as follows:

- To accept all the undertakings, assets and liabilities of Scottish Charity SC001823 and to carry on the undertakings of that charity for the public benefit.
- To promote equality and diversity in the North East of Scotland
- To advance human rights, conflict resolution or reconciliation in the North East of Scotland
- To promote religious or racial harmony in the North East of Scotland
- Any other purposes that may reasonably be regarded as analogous to any of the preceding purposes;
- and in furtherance of the above, by; (i) the advancement of education (ii) the advancement of citizenship or community development (iii) working in partnership with other bodies

The Overview of Services and Projects describes how GREC achieves these objectives.

Overview of Services and Projects

Casework Service

Our Casework project supported 180 new people, from 30 different, self-described nationalities, during the reporting period. The significant majority of cases are related to the Protected Characteristic of race and ethnicity. Most cases also involved Financial Exclusion, or disputes between Neighbours with elements of prejudice and discrimination. We also received 40 reports of prejudice and discrimination in the reporting period, 15 requested follow-up support, and 25 were from schools, with the significant majority of all reports again related to race and ethnicity. We noted significant increases in requests to GREC for second-tier advice, and remain concerned about the lack of qualified, affordable legal and immigration advice in the North East, and about rising Transphobia. We also continue to provide learning opportunities and welcomed 5 social work students on placement during the year.

In January 2023 in response to the ongoing cost of living crisis, the Scottish Government awarded GREC and our partners at SAREC (Scottish Alliance of Regional Equality Council) funding to deliver a short-term project focusing on financial exclusion among ethnic minority communities. The project was delivered by GREC's Casework service and ran from January to May 2023, extending slightly beyond the end of the 2022/23 financial year.

The primary objective of the financial inclusion project was to raise awareness of and support access to financial inclusion support and advice services amongst minority ethnic communities. We therefore created a resource comprising the contact details for organisations providing financial inclusion advice and support in Aberdeen and shared this amongst our communities, on our website and via our social media, where it reached 754 people and was engaged with by 79 people. A promotional graphic for the financial inclusion project was also created, which reached 280 people and was engaged with by 15. We therefore had a total reach of 1034 and received direct engagement from 94 people for project-related materials.

We furthermore hosted a financial inclusion workshop in late March intended to raise awareness amongst attendees of financial inclusion services in Aberdeen. This workshop was open to all, though aimed primarily at ESOL learners, and was attended by 42 participants. Three partner agencies offering financial inclusion related services delivered inputs at the workshop: Aberdeen City Council, Aberdeen Citizens Advice Bureau, and Community Food Initiatives North East (CFINE).

The service took on 19 new clients seeking financial inclusion support and advice during the reporting period, and the project worker furthermore supported 5 pre-existing Casework clients with financial inclusion issues. The support provided included: 3 supported applications for Adult Disability Payment; 2 supported applications to the Scottish Welfare Fund; 2 referrals to a crisis fund for individuals with NRPF; and 3 supported applications for an NEC bus pass. Several clients were also signposted or referred to organisations specialising in employability, two of whom found paid employment, and another found a volunteering role.

GREC has continued to engage with schools in Grampian in 2022/23 although a lack of specific funding in this area means work is still limited to reactive, rather than proactive, engagement. All school visits during the reporting period were made following requests for support from the schools, usually in response to a specific incident of discrimination amongst their pupils.

We received 25 direct reports from schools between April 2022 and March 2023, and GREC's Casework team made 9 visits to 4 schools in the region to deliver inputs on equality related topics. 3 of these were secondary schools and the other was a primary school: Harlaw Academy, Fraserburgh Academy, Northfield Academy, and Woodside Primary.

Most work with schools during the relevant period consisted of lessons delivered to class groups. Topics covered included: equality & diversity; identity & inclusion; and discrimination & hate crime. The Casework team also worked one-to-one with 4 young people to deliver our ADAPT toolkit, a programme which aims to alter prejudiced attitudes, change behaviour, and reduce re-offending among young people who commit prejudice, discrimination, or hate crimes or incidents against others.

Counselling

Our Counselling Project Coordinator, Molinda Thomson, retired in October 2022 after many years devoted to the project, from inception. Polly Booth took over in November 2022.

Our clients, many of whom require long-term counselling and support, greatly appreciate our Person-Centred approach, uniquely offering open-ended counselling that is ongoing for as long as it is needed. The service also offers access to interpreters, this is also provided for free. Our counsellors are trained and experienced in working with interpreters to deliver effective counselling sessions. Our Counsellors also come from diverse communities, with 13 different nationalities amongst them. Counsellors have postgraduate diplomas in counselling, or on placement and are members of BACP (British Association for Counselling and Psychotherapy) and/or COSCA (Confederation of Scottish Counselling Agencies). They also receive mandatory training in equality and diversity, including institutional racism. Counselling sessions usually take place once a week and last for one hour.

GREC's adult counselling service saw 60 clients during the period from April 2022 to March 2023. Counselling was delivered using a blend of face-to-face, online (via Zoom), and telephone counselling. Twenty of our clients required an interpreter to fully benefit from the counselling. GREC's Adult Counselling Service clients are from varied backgrounds and from a diverse range of at least 21 nationalities. The largest nationality groups using the service being Polish and Nigerian. Clients were affected by a broad range of presenting issues; however, Discrimination (Race/Ethnicity) was the most prevalent; with Social Integration, Domestic Abuse, and Asylum seekers being the next prevalent. Referral routes have remained largely stable. GREC's internal Casework project was the primary referrer with a total of 34 clients referred. The service also had referrals from medical practices and other third sector/mental health agencies, in addition to self-referrals.

GREC's children and young people counselling service, MeTime, saw 25 clients during the period. Counselling was delivered in schools, mostly face-to-face, but sometimes, with the Counsellor joining virtually, with support from the teacher. MeTime clients are also from varied backgrounds, from at least 6 nationalities, but mostly Scottish. Young clients were affected by a broad range of presenting issues: predominantly gender identity, but also bullying, domestic abuse, and disability discrimination. The main referrers were parents or caregivers, but also schools and our casework project.

The Counselling manager is reviewing the pre-intake process carefully, to implement a new referral pathway via online forms and by implementing a system that calculates an indication that a client may be at risk, as part of the determination of the most appropriate support route for the client, categorising this by use of a traffic light system in the range of 0-6. Clients presenting as high and moderate risk are immediately contacted and advised on appropriate medical care routes.

We continue to work closely with Aberdeen University and provide placements for second year diploma students (adult counselling), many of whom stay on after graduation. We also provide placements with MeTime for MSc students specialising in training to be Children and young people (CYP) counsellors. They all feel that GREC offers them a unique opportunity to develop their practice.

Funding remains challenging, particularly for MeTime, but we are working proactively to secure new funding.

Equalities Participation Network (and other examples of work with public bodies)

The Equalities Participation Network is one example of a wide range of work we deliver with public bodies across Grampian. More info is available at: grec.co.uk/eptn

Aberdeen EPN was formed in 2021 as a space for Aberdeen City Council (ACC) and people from diverse communities to engage with each other for the purpose of advancing equality. Members represent a range of local groups, and discussion often identifies issues that affect different communities in similar (or different) ways.

Monthly (online) meetings can include presentations from ACC about specific services, consultation on planned projects, presentations from members about their own organisations, and open discussion about equality related issues. For the latter, issues can then be raised with the relevant Council departments. Other activities have included writing 'top tips' guides for positive community engagement and creating welcoming spaces, and attending an event with Police Scotland on setting up third-party reporting centres for hate crime.

Currently there are around 12 active members, and more than 20 on the email list. While this may seem like a low number, each person is deeply involved in their community, which will often include multiple protected characteristics (for example, ethnicity and gender, disability and age, etc). In turn, each person is able to take information back to their broader community, and they are able to report on problems faced by their community.

In the ten meetings of 2022-23, topics included community empowerment, community councils, and civic engagement more broadly; ACC recruitment; funding for community groups; cost of living, benefits and energy bills; council housing; and hate crime (in addition to the Police Scotland event). There has also been discussion about the Network's format, to ensure it is accessible to the widest possible range of people. Some of the comments received in the feedback process:

- "I enjoy the EPN meetings and can see that they play an important role in building capacity and understanding."
- "I really like the format bringing all of us together in one place."
- "I am happy with the way the group is running [...] I really like the networking and also hearing updates from the various members."

Health & Diversity Network Project

Grampian Health & Diversity Network (GH&DN) is a project implemented by Grampian Regional Equality Council (GREC) with the goal of empowering community members from ethnic minorities to become health champions for their communities by:

- 1) Increasing awareness on information around mental health and wellbeing, how to keep active, screening programmes and prevention, and other key health messages.
- 2) Increasing participation in designing and improving health services.
- 3) Supporting community groups to develop their own initiatives and activities.

To achieve the above, we have developed our health champions model (volunteers), which invests resources into communities by employing community connectors (sessional workers) who are already very well connected in their community and can address some key barriers for engagement. Sessional workers focus on growing a network of health champions from diverse communities (e.g., African, Muslim, Polish/Eastern European) and living in different localities across Grampian. The network that is built up around each community connector also develops in its own unique way, allowing varied and diverse perspectives to shape the project.

As an overview, and through the implementation of this engagement model, a total of 159 participants have joined as health champions, with over 50 joining in the 2022-2023 period. This includes representatives from over 21 national/ethnic origins. A key achievement of the project during this year was the expansion to Moray and Aberdeenshire, with community connectors based in these areas.

Health & Diversity Network Project (continued)

In general terms, we have:

- Shared and adapted key health messages on mental health and wellbeing activities and related topics, such as how to keep an active lifestyle.
- Organised activities with community connectors and health champions to raise awareness on key health topics of interest, identifying areas of concern and equality issues affecting communities.
- Focused on empowerment through developing activities and campaigns in partnership, or to offer the support required for those groups to lead on mental health and well-being related activities.
- Organised relevant training for health champions and wider community groups.

Participants have shared the following feedback about the project:

"I understand the need and benefits of health champions within my community (...) and welcome any information that I may pass on to the community".

"There is a lot of work to do in the future. I want to focus on promoting diversity in my local community and helping people find their place in new, primarily strange environments".

How Fair is North East Scotland

Available on: grec.co.uk/hfines1

Every few years, the Equality and Human Rights Commission produces a report looking at how people with different characteristics experience life in the UK. Categories include employment, health, education, safety, etc, with a separate report focusing on Scotland. In 2018 and 2021, GREC drafted similar reports for our region, called How Fair is North East Scotland? (HFINES). In these reports, we brought together data from a range of sources, from Census records and official statistics, through to local academic research, interview data, and material from GREC's own research projects.

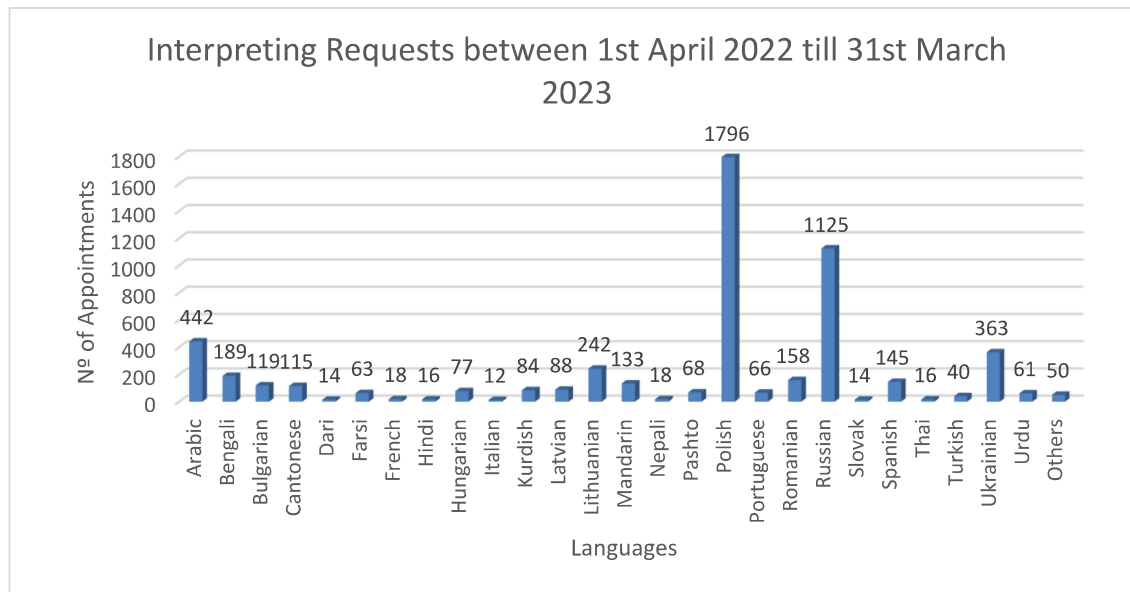
Starting in April 2022, we created an online resource to make accessing and updating the data more user-friendly than the original 40+ page PDF documents. Throughout 2022, we added functionality, including organising the material by category and topic, and space for comments. Additional data has also been added, and much more will be added when the 2022 Census data becomes available later this year. Throughout the whole process – both of developing HFINES and the online resource – partners in Integrate Grampian took part in reading drafts, testing the website, and providing new data sources. Some of their comments on the full HFINES document included:

- "Very comprehensive, understandable and well laid out."
- "There is a lot of good information that will help with our equality outcomes."
- "The breakdown of the data is helpful to show the current picture. It is acknowledged that it will quickly become outdated, but as a snapshot it gives a good base to go forward from."
- "An excellent piece of work, it's comprehensive and provides a helpful contextual overview of the range of factors which support and hinder integration in North East Scotland. A helpful overview of the national and Grampian level situation is described. The Priorities highlighted at the end of each key section is a helpful overview of key issues which require further attention moving forward."

Meanwhile, discussion with partners in a range of public sector and third sector organisations highlighted the value of the web resource linking statistical data with smaller-scale, qualitative data from local research – each providing context for the other. Partners also were glad to have all the data in one place, making it easier to find when needed.

In-Trans

During the last financial year our services provided 5 532 interpreting appointments in the Grampian area and delivered 410 translations. The graph below shows the breakdown of interpreting requests with respect to the language.



Pilot project – Reflective Support Group

Throughout 2022 a dedicated team of four interpreter-facilitators conducted monthly Reflective Support sessions for interpreters. This pioneering project aimed to provide essential mental health support to interpreters, creating a safe and inclusive space for them to address challenges, share experiences, and cultivate best practices. We strongly believe that this support model can be extended to benefit caseworkers and any professionals delivering services to trauma survivors.

We express our sincere gratitude to the NHS Trust Community Grant for their invaluable support and funding. Thanks to their assistance, we were able to deliver these sessions to a group of 22 interpreters. This initiative not only provided crucial support to our interpreters but also served as a platform to showcase the significance of interpreters within our community.

We would like to extend our heartfelt appreciation to Dr. Beverly Costa, Tuck Chee Phung, Riitta Jutila, Marina Burgess, Karolina Wawszkiewicz, Lamy Yousif, Hermia Donaldson and Gosia Singh for their unwavering commitment and hard work in pioneering this project. Their contributions have been instrumental in its success.

Looking ahead to 2023, we hold great optimism that the seeds of this project will continue to flourish. We hope to engage other organisations, encouraging their participation in delivering similar sessions to their collaborators. By expanding the reach of this initiative, we can promote a culture of mental health support among professionals in various fields.

Publications: Please find below the links to five publications related to this project:

On July 7th, 2022, the 23rd Bilingual Forum for Therapists and Mental Health Interpreters with the theme “The aftermath for interpreters in highly demanding emotional situations”.

The facilitator, Marina Burgess was part of the panel at the event. Marina shared a powerful statement about the project training as a facilitator and her experience as an interpreter delivering her services for over 20 years. You can find the full content on the link: <https://www.pasaloproject.org/bilingual-forum.html>.

Trustees report for the year ended 31 March 2023 (continued)

In-Trans (continued)

On February 1st, the article “Supporting the Supporters” by Dr. Beverley Costa, appeared in the BACP journal. She described the monolingual used at In-Trans – GREC

Follow the link to access the article <https://www.bacp.co.uk/bacp-journals/therapy-today/2023/february-2023/articles/supporting-the-supporters/>

The project was also a highlight on a newsletter for the Interpreting Academy in Edinburgh. The article showcases the 3 views of the project: trainer, trainee and agencies: <https://www.facebook.com/interpretingacademy/>

On April 2023 the project was highlighted in the CIOL (Chartered Institute of Linguists) magazine The Circle of Support. It describes an initiative that has been trialled in England, Scotland and Wales to train interpreters to become Reflective Practice Support Group Facilitators. The article can be found on page 12:

<https://thelinguist.uberflip.com/the-linguist-archive/the-linguist-spring-2023>

Finally, we would like to highlight the last article published in the ACVO newsletter. You can see the article on pages 24-25: <https://acvo.org.uk/acvo-news/april-2023/>

Feedback from our clients and interpreters in relation to our services

“In-Trans provide an accurate, totally confidential and cost-effective translation service to NHS Grampian. They are reliable, and in urgent situations really do “go the extra mile”. I can thoroughly recommend their service. In-Trans also provides most of our “face to face” interpreter services. They provide conscientious and dedicated people who provide accurate, confidential and effective interpretation services. Rosilda and her team of admin people are excellent and provide good admin and clear communication. I can thoroughly recommend In-Trans services without hesitation.” Nigel Firth, NHS Grampian

“Had to get medical reports from Spain translated into English following an admission to hospital whilst on holiday. Absolutely fantastic customer service – prompt reply, updates at every stage, reasonably priced & very efficient completion date. Thoroughly recommend!” Alison Sainsbury

Final Comments

This was a year of good achievements in providing support for our interpreters and also increasing the services delivered.

Our team has dedicated the time and efforts to maintain the quality of service delivery by recruiting and training new interpreters to continue providing support for the resettlement around Aberdeen. Last year we assessed 17 candidates, and 12 candidates were successful in the recruitment process.

In-Trans (continued)

The graph below shows the continuous growth of In-Trans in the last five years.

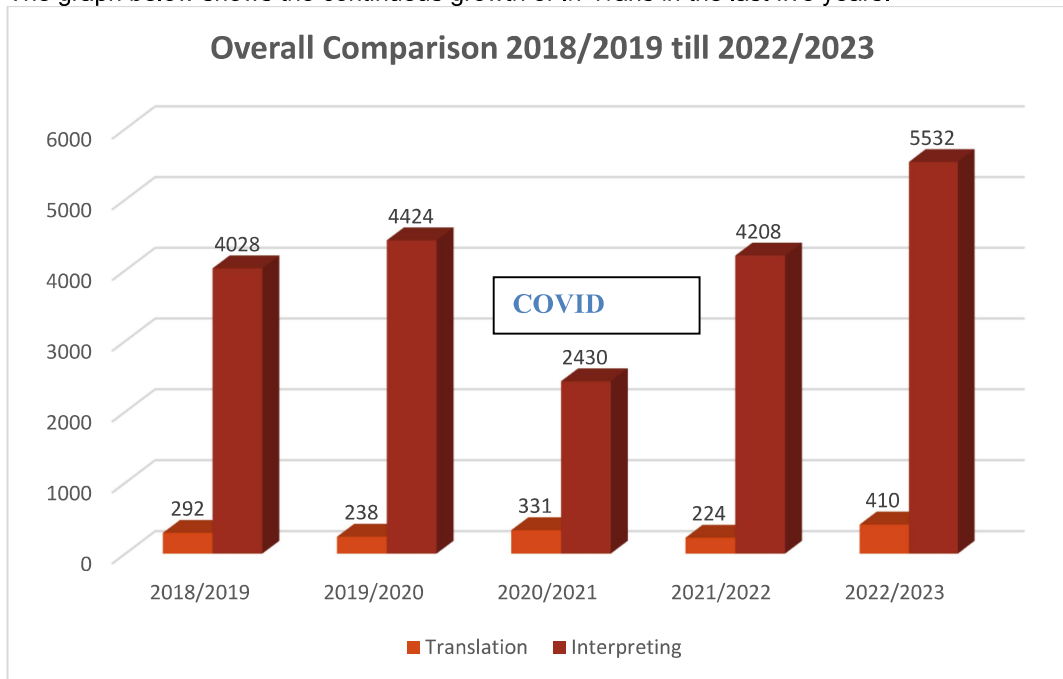


Figure 2 – Trends of Interpreting and Translation in the last five years

Language Cafe (and associated projects)

The language café is an ongoing project aiming to boost non-native English speakers' confidence using the language, whilst promoting inclusion and participation in the community. Weekly free of cost sessions are delivered with the support of a team of volunteers who facilitate planned activities for the day.

These sessions adapt to the needs and interests of the participants by opening the space between 10:00 am and 4:00 pm every Thursday. With a central topic at the core of each week, people in attendance can explore relevant information at the Aberdeen Arts Centre during the day.

Among the activities mentioned, we include guest speakers both from GREC and from other organisations and projects, workshops, visits and promotion of opportunities for minorities living in Aberdeen.

During the day, GREC's Casework team runs a drop-in session therefore speeding up the chance for people to obtain face to face assistance in a central location in Aberdeen.

Between 2022 and 2023, the Language Café:

- Increased the number of participants at weekly sessions including refugees and people seeking asylum
- Increased promotion and signposting to other organisations connected with community development. These organisations not only shared information on their services but also opened new volunteering and training opportunities
- The format and scope of the Language Café changed during 2022 and continues to evolve this year
- Returning to face-to-face meetings after the pandemic required us to maintain capped numbers (up to 25 participants per week) during the first half of 2022

Language cafe (continued)

- School calendar is matched to determine closure of the sessions
- Language Walks were reinstated during the summer thus expanding safely the number of participants every week
- New partnerships with organisations have provided additional benefits to people in attendance:
 - Visits and days out along with the Barn multi-arts centre and Archaeology Scotland
 - Training and volunteering opportunities with organisations such as SHMU and CFINE
- During the last quarter of 2023, the new Drop-In and Language Café format was introduced to address the increasing number of participants whilst expanding the duration of the sessions from 2.5 hours to 6 hours every Thursday

ESOL Support

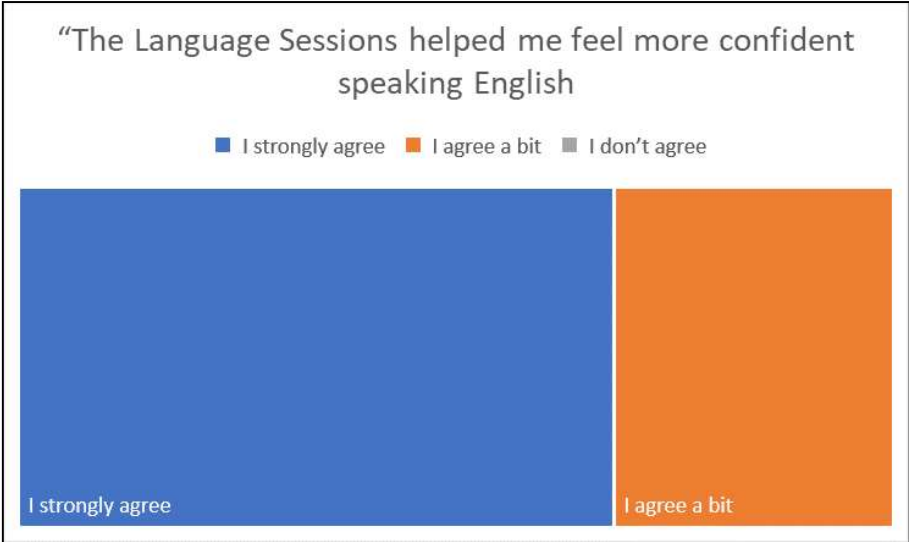
Training programmes were developed to support employability among non-native English speakers preparing to sit exams to obtain specific entry-level certification in English, such as the CSCS Construction Card and the Driving Theory Test. A total of 50 people, both referred by other organisations (DWP, ABZ Works, Pathways) or attending other projects related with GREC, expressed interest in the project between the second half of 2022 and this year.

The preparation of these courses involved both the design and delivery of modules aiming to firm up the required level of English to pass the exams, as well as an initial English proficiency assessment done by ESOL tutors. The courses targeted specific objectives based on an initial English proficiency assessment and involved face to face as well as online sessions to motivate participants to develop self-study discipline and inquiry.

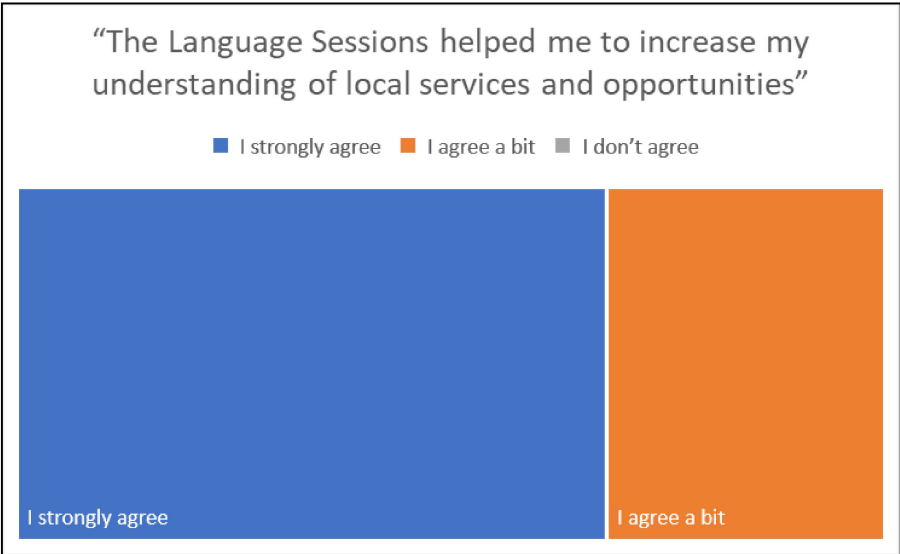
In numbers

- 402 new cafetistas joined at least one session between May 2022 and May 2023
- Over 50 people were interested / referred by other organisations to join the exam preparation schedules (CSCS and Driving Theory Test)
- Currently there are 16 active volunteers of which 8 have been recruited from regular cafetistas attending the language cafes
- Graph 1. shows the main topics discussed during the Language Café, which were also highlighted during focus groups conducted in January 2023
- Employability and ESOL access are the principal concerns. Healthcare and community life are also important. In the last year we hosted guest speakers from Police Scotland (Equality, Diversity and Inclusion Officer Partnerships, Preventions & Interventions), NHS Navigators, Sport Aberdeen, Skills Development Scotland and other organisations such as Archaeology Scotland, Ramblers and SHMU Radio.
- More than 70% of the cafetistas consider that the Language Café helped them to feel more confident speaking English.

Language cafe (continued)



- More than 70% of the cafetistas identify the importance of the Language Café for understanding how to access local services and opportunities in Aberdeen.



New Scots projects

Throughout 2022 we completed work on our two Asylum, Migration, and Integration Fund (AMIF) projects, with the Scottish Government and European Union.

We ran a successful pilot of our Active Citizens project in women-only spaces, inspired by Rowe's Citizenship Model. We ran three blocks of our rights, responsibilities, and opportunities focused classes, one each for Syrian women, Afghan women, and Ukrainian women, reaching 64 students overall. Project reporting was published here: <https://newscots.scot/projects/grampian-regional-equality-council-active-citizens-class-for-women/>. Participants highlighted the co-design/production aspect as a particular success, and we're looking to embed that in more of our projects across our organisation. We are also keen to look at further applications of Rowe's Citizenship Model, and our Active Citizens model generally.

We also completed our Digital Inclusion project, across three phases: first, to bring relevant partners together, and identify needs, gaps, and resolutions; second, to build capacity and train community Digital Champions; and third to co-produce a digital welcome pack for New Scots now and in the future. We engaged 432 New Scots overall. Project reporting was published here: <https://newscots.scot/projects/grampian-regional-equality-council-new-scots-digital-inclusion-project/>. Looking ahead, we are keen to maintain the digital welcome pack, and keep it up-to-date.

As part of the Shared Futures partnership locally, GREC oversees an Integration Fund to support the inclusion of New Scots in Aberdeen City. The money was donated by members of the public and is overseen by the steering group of the Shared Futures partnership. A decision-making panel is in place for approval of applications to the fund, made up of three representatives of the Steering Group, all representing different organisations. The funds are to be used to support activities or opportunities that support the inclusion and community integration of New Scots based in Aberdeen City. Shared Futures uses the Scottish Government's New Scots Integration Strategy as a basis for our understanding of good practice and approaches around integration. The Partnership believes that integration is a two-way process that requires host communities to show solidarity and support.

More details here:

https://forms.office.com/pages/responsepage.aspx?id=FAGqfdARq0iQoNcEqa9tSUxsx_O_AIJJouXFWZHsSx9URjVLUE00QUIPWURGR1RCVTJLWjdaUUK3Vy4u

Beyond AMIF, we have been able to secure new funding via Bank Of Scotland Foundation's Reach programme. We want to continue to develop existing work and explore new opportunities to engage with the growing community of people seeking asylum in Aberdeen and the North East. There is a distinct lack of support for the community of single men in 'contingency' hotel accommodation. In particular, we want to co-design a series of Active Citizens classes for people seeking asylum receiving positive decisions and looking to settle in Aberdeen longer-term.

No Recourse North East project

The No Recourse North East Partnership provides a network for partner organisations to collaborate in supporting people (originally from outside of the UK who are now in the Grampian region and) who have 'no recourse to public funds' (NRPF) stipulated in their visas, preventing them from accessing most housing, homeless and welfare benefit assistance. GREC, Shelter Scotland and Turning Point Scotland are all co-facilitators in running the Partnership.

In June 2022, with funding from the Fairer Aberdeen Fund, a Project Co-ordinator, Susan Bains, was appointed to promote the work of the Partnership and deliver key goals:

- create a website to host shared information and encourage collaboration
- update training materials and deliver training on NRPF to public and third sector organisations
- update the paper advice leaflet for non-UK nationals with a status of NRPF
- set up a group of people with lived experience of NRPF

Trustees report for the year ended 31 March 2023 (continued)

No Recourse North East project (continued)

By March 2023, the first three goals had been delivered and the fourth was in the planning stages.

Outcomes to date

Our website can be seen at: nrnepartnership.org and here can be found information and links to resources for individuals affected directly by NRPF and also more background and strategic information for organisations working to support those individuals.

By the end of March 2023, we had delivered training to 221 people from 22 organisations or Council departments (including youth and domestic abuse teams from Social Work)

Some quotes from our training feedback forms in answer to the question 'What did you learn?':

- "Great understanding of the processes and systems. Knowing who to contact for advice and signposting."
- "Really helpful key contact points when faced with a client in this situation."
- "The training was very informative, it was helpful to know the anagrams and where to go for service users locally in future."
- "Learnt there are more services available and what NRPF means, things they can still receive support with such as fuel vouchers from SCARF."

We plan to continue the work as we received funding for a second year of the Project and hope to continue to collaborate where possible to help people with NRPF, including a slightly wider remit of people seeking asylum and refugees, some of whom may well face problems due to no recourse.

PATH (Prejudice and solidarity Archived Through History)

This is a community-led heritage project run by Four Pillars & GREC, exploring ethnic minority and queer community history in Aberdeen and surrounding areas. We work with volunteers around their chosen research topics through archival research, interviews and other research methods. We will then be creating outputs based on this research and resources for future community projects.

During the past year, we have

- Involved 10+ people from minority ethnic background in heritage institutions and research
- Organised 9 training sessions in 5 different local institutions on the topics of heritage research, interviews, archival and online resources
- Grown effective partnerships with local heritage institutions on the project
- Supported the organisation of the Holocaust Memorial Day which included the involvement of two groups of young people and the showcasing of a local exhibition around children's refugees

Some of our volunteers shared:

- *"I enjoyed the variety of resources which are available, it shows how the local history is connected to many different types of media."*
- *"It is such a breath of fresh air to be part of this project. Love every bit of the process and wish the outcome would be as fulfilling as the journey to reaching it."*
- *"This training helped me so much in building my interview skills"*

Policy Influence

GREC aims to develop its structures and capacity to advance equality and tackle discrimination by influencing policy and practice. Our focus on lived experience and sharing strong evidence to do so has been a key part of this work.

In the 2022-2023 period we continued to develop our internal infrastructure and processes to gather relevant evidence through our services which included a group of volunteer researchers and our Policy and Research Advisory Network. We have also worked with public and third sector organisations as well as policy makers to raise equality issues we have identified in the Grampian region. We have developed position papers on key topics. We have presented these papers and evidence in 1-2-1 meetings with policy makers and in different forums and networks. We have organised workshops and trainings in collaboration with third sector organisations, such as SPRE (Scottish Policy & Research Exchange), JRS (Just Right Scotland), and HRCS (Human Rights Consortium Scotland), creating new instances to learn and reflect on inequalities affecting communities in Grampian and how to address them.

During this period, we have identified over 20 specific equality issues affecting our local communities and finalised 5 policy positions and briefings (on “Institutional and Systemic Discrimination”, “New Scots resettlement in Grampian and Scotland”, “Addressing prejudice and discrimination incidents in Aberdeen City schools”, “Free bus travel for people seeking asylum, the Aberdeen experience”, “The Nationality and Borders Act”), all available on our website www.grec.co.uk). In addition to periodic participation in a range of local forums and networks, we had over 10 meetings with policy makers in public bodies across Grampian and nationally. We attended meetings with the transport minister, MSPs, COSLA policy officers, resettlement teams across Grampian, Quality Improvement Officer Aberdeen City Council, NHSG and ACHSCP (Aberdeen City Health & Social Care Partnership) equalities networks and working groups, Cross Party Migration Group meetings, BEMIS EMNRN (Ethnic Minority National Resilience Network), etc.

Volunteering

We are very lucky to have a team of qualified, skilled and dedicated volunteers without whom many of GREC projects would not be possible. Our GREC board comprises volunteer trustees who play an important role in the organisation's governance. GREC projects are usually supported by 50-60 volunteers in various roles such as counsellors, Language Café, social media, research, admin, interpreters, translators and events volunteers. As a volunteer coordinator, I am very privileged to support our fantastic and dedicated volunteers.

Between April 2022 and March 2023, volunteers continued to play a key role in the organisation. Volunteers were essential for our counselling services, Language Café sessions, and research projects. We also involved volunteers in other activities, such as our social media and supporting our workshops. We have been committed to have our volunteers' voices heard through surveys and participation in various GREC events including Annual General Meeting.

During that time, we hold three social events for our volunteers, students and staff. In June 2022 in Duthie Park, we organised our first face-to-face event after the pandemic. We were delighted that so many volunteers, students and staff were keen to meet face to face. Our volunteers, students and staff organised two Language Exchange events, teaching us words and phrases in Yoruba, Polish, German and Chinese.

I would like to take this opportunity to thank our current and past volunteers for their contribution to GREC over the years. Without our team of qualified, skilled and dedicated volunteers many of GREC projects would not be possible. THANK YOU!!!

Trustees report for the year ended 31 March 2023 (continued)

Financial Review

During the financial year 1st April 2022 to 31st March 2023, the charity made a net surplus of £29,597 (2022 – loss of £30,666). Included within this is a surplus of £30,591 (2022 – loss of £922) on restricted funds and a deficit of £994 (2022 – deficit of £29,744) on unrestricted funds. Balance sheet funds stood at £142,104 (2022 - £112,507) comprising restricted funds of £66,260 (2022 - £35,669) and unrestricted funds of £75,844 (2022 - £76,838).

Total income is made up as follows:

	2023		2022	
	£	%	£	%
Donations	859	0.11	863	0.18
Charitable activities	720,086	99.02	475,006	97.97
Other trading activities	6,276	0.87	8,995	1.85
	<u>727,221</u>		<u>484,864</u>	

Prior period adjustment

A prior period adjustment has been applied to the 2022 brought forward reserves, as detailed in note 17.

Reserves Policy

During the past year the trustees have developed a more comprehensive reserves policy in order to enable GREC to react agilely to changing circumstances. The rationale behind the updated policy is that in any given year GREC may require reserves to:

- cover funding shortfalls
- cover 50% of redundancy liability
- cover 3-6 months core expenditure
- deal with exceptional events
-

As of April 2023, total reserves required has been calculated at between £99,672 and £199,344.

The balance held as unrestricted funds as at 31 March 2023 was £75,844 (2022 - £76,838) of which £73,209 (2022 - £73,036) are regarded as free reserves, after allowing for funds invested in tangible fixed assets.

Related Party Transactions

Details of the related parties and the transactions that occurred during the year can be found in note 14 on page 48.

Small company

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 on 18 December 2023 and signed on their behalf by:


John Tomlinson (Dec 18, 2023 12:45 GMT)

John Tomlinson, Chairman


Margaret Main (Dec 18, 2023 17:53 GMT)

Margaret Main, Treasurer

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

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 (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.

Independent Auditor's Report to the Members and Directors of Grampian Regional Equality Council

Opinion

We have audited the financial statements of Grampian Regional Equality Council (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Directors' report, other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report to the Members and Directors of Grampian Regional Equality Council (continued)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the Directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the Directors' report included within The Trustees Report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Directors' report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the Directors of the charitable company for the purposes of charitable law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report to the Members and Directors of Grampian Regional Equality Council (continued)

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

The audit team has appropriate skills and expertise requires and through discussions with management and trustees and knowledge of the sector to ensure any non-compliance is recognised and all necessary disclosures are made. The controls in place help the charity mitigate the risk of fraud and also aids them in highlighting any instances of fraud that may occur.

As part of our planning process:

- We enquired of management the systems and controls the charitable company has in place, the areas of the financial statements that are mostly susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud;
- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company.
- We considered the incentives and opportunities that exist in the charitable company, including the extent of management bias, which present a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Making enquiries of management and Trustees about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiries of management & trustees as to whether they consider there is a susceptibility to fraud and their knowledge of how actual, suspected and alleged fraud may occur.
- Reviewing minutes of board and sub-committee meetings;
- Reviewing correspondence and inspection reports from regulators including OSCR and HMRC
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular the determination of the classification of leases, the useful life of assets held, the review of assets and whether any indication of impairment and the estimation of accruals.
- Review of any areas where there is potential of management bias, large & unusual transactions and the risk of undisclosed related parties.
- Performed analytical procedures to identify any unusual transactions
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates we identified the following areas as those most likely to have a material impact on the financial statements. T&Cs stipulated in grant funding, employment law, safeguarding regulations, GDPR, compliance with the UK Companies Act, Charities and Trustees Investment (Scotland) Act 2005 and The Charity Regulations 2006.

Owing to the inherent limitations of an audit, there is unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

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

Independent Auditor's Report to the Members and Directors of Grampian Regional Equality Council (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Directors, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charitable company's Directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members as a body and its directors as a body, for our audit work, for this report, or for the opinions we have formed.

lesley campbell

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Lesley Campbell (Senior Statutory Auditor)

For and on behalf of Findlays
Statutory Auditor
11 Dudhope Terrace
Dundee
DD3 6TS

18th December 2023

Findlays are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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 2023

	Note	Unrestricted funds	Restricted fund	Total funds 2023 £	Unrestricted funds	As restated Restricted fund	As restated Total funds 2022 £
Income and endowments from							
Donations and legacies	2	-	859	859	863	-	863
Charitable activities	3						
Elimination of discrimination		93,300	111,855	205,155	93,300	64,320	157,620
Advancing equality		2,500	48,013	50,513	-	12,500	12,500
Interpreting & Translating service		305,793	-	305,793	201,694	-	201,694
Counselling service		-	10,333	10,333	-	10,000	10,000
Language Projects		-	29,686	29,686	-	37,014	37,014
Syrian Refugee Drop in Support & advisory service		-	14,435	14,435	-	19,246	19,246
Aberdeen Council of Voluntary Organisations		-	-	-	-	(4,136)	(4,136)
NHSG-EF Health		-	-	-	-	-	-
Prevention of Illegal Money Lending		-	-	-	-	1,635	1,635
Casework		-	30,348	30,348	-	16,000	16,000
Performance – ADAPT		(1,920)	-	(1,920)	4,684	-	4,684
Integration & Social Cohesion Research in Torry		-	-	-	-	3,019	3,019
Tracking & Preventing Destitution		-	31,889	31,889	-	-	-
GH&DN		-	43,854	43,854	-	15,730	15,730
Total charitable activities		399,673	320,413	720,086	299,678	175,328	475,006
Other trading activities	4	6,276	-	6,276	8,995	-	8,995
Total income		405,949	321,272	727,221	309,536	175,328	484,864

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 2023 (continued)

	Note	Unrestricted funds	Restricted fund	Total funds 2023 £	Unrestricted funds	As restated Restricted fund	As restated Total funds 2022 £
Expenditure on							
Raising funds		9,094	-	9,094	9,050	-	9,050
Charitable activities							
Elimination of discrimination		93,158	137,728	230,886	76,206	103,538	179,744
Advancing equality		-	34,335	34,335	-	14,597	14,597
Interpreting & translation service		280,023	-	280,023	200,780	-	200,780
Counselling service		15,910	13,138	29,048	15,569	12,598	28,167
Language café		-	30,608	30,608	-	44,969	44,969
Improve wellbeing & language		-	38,357	38,357	-	9,545	9,545
Shared Futures		200	-	200	20	-	20
New Scots Drop-In		-	16,520	16,520	-	18,734	18,734
Prevention of Illegal Money Lending		-	-	-	-	2,721	2,721
Other Trading Activities		303	-	303	109	-	109
EU Engagement		-	-	-	-	7,094	7,094
Trading & presenting destitution		-	28,250	28,250	-	-	-
Total expenditure	5	398,688	298,936	697,624	301,734	213,796	515,530
Net income/(expenditure)		7,261	22,336	29,597	7,802	(38,468)	(30,666)
Transfers between funds		(8,255)	8,255	-	(37,546)	37,546	-
Net movement in funds		(994)	30,591	29,597	(29,744)	(922)	(30,666)
Reconciliation of funds							
Total funds brought forward		76,838	35,669	112,507	106,582	36,591	143,173
Total funds carried forward	11	75,844	66,260	142,104	76,838	35,669	112,507

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

Balance sheet at 31 March 2023

	Note	£	2023 £	£	As restated 2022 £
Fixed assets					
Office equipment	8		2,115		1,689
Current assets					
Debtors	9	162,352		55,722	
Cash at bank and in hand		75,600		236,822	
			<u>237,952</u>	<u>292,544</u>	
Creditors					
Amounts falling due within one year	10	(97,963)		(181,726)	
Net current assets			<u>139,989</u>		110,818
Net assets			<u>142,104</u> =====		112,507 =====
Funds					
Unrestricted funds	11		75,844		76,838
Restricted funds	11		66,260		35,669
Total funds	11		<u>142,104</u> =====		112,507 =====


For the year ending 31 March 2023, 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 18 December 2023 and were signed on its behalf by:


Margaret J.C. Main (Doc 18, 2023 17:53 GMT)

Margaret Main
Treasurer
Company number SC396286

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

Statement of cash flows for the year ended 31 March 2023

	<i>Note</i>	2023 £	2022 £
Cash flows from/(used by) operating activities:			
Net cash from/(used by) operating activities	12	(159,230)	64,000
		<hr/>	<hr/>
Cash flows used in investing activities:			
Purchase of tangible assets		(1,992)	(2,380)
		<hr/>	<hr/>
Net cash used in investing activities		(1,992)	(2,380)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		(161,222)	61,620
Cash and cash equivalents at 1 April 2022		236,822	175,202
		<hr/>	<hr/>
Cash and cash equivalents at 31 March 2023		75,600 =====	236,822 =====

Notes to the financial statements

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 680 King Street, Aberdeen, AB24 1SL.

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. The 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 Cost of Living Crisis has impacted on the charitable company's operations. However, GREC has generally continued to provide its services and projects with no major changes.

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

Income

Income, including Government grants, 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.

Notes to the financial statements (continued)

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.
- Accruals are estimated using post year end information and information available from detailed budgets. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoices in the future.

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

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

2	Income from donations and legacies	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
	Adult counselling donations	-	-	-	20	-	20
	Co-op Local Community Fund	-	-	-	843	-	843
	ME-Time donations	-	859	859	-	-	-
		<u>-</u>	<u>859</u>	<u>859</u>	<u>863</u>	<u>-</u>	<u>863</u>
		=====	=====	=====	=====	=====	=====

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

		Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	As restated Restricted funds £	As restated Total funds 2022 £
3	Income from charitable activities							
	Grants received							
	<i>Elimination of Discrimination</i>							
	Aberdeen City Council	93,000	-	93,000	93,000	-	-	93,000
	NHS Grampian	-	2,022	2,022	-	5,050	5,050	5,050
	Scottish Government	-	62,395	62,395	-	26,704	26,704	26,704
	SAREC	-	-	-	300	-	-	300
	Scottish Refugee Council	300	-	300	-	-	-	-
	Aberdeen City Council – Covid-19 support	-	-	-	-	-	11,065	11,065
	Inspiring Scotland	-	28,438	28,438	-	-	21,501	21,501
	Exam Preparation Workshops	-	19,000	19,000	-	-	-	-
	<i>Advancing Equality</i>							
	Voluntary Action Fund	-	-	-	-	-	12,500	12,500
	Research Data Scotland	-	4,551	4,551	-	-	-	-
	NHS Grampian	2,500	-	2,500	-	-	-	-
	Four Pillars	-	43,462	43,462	-	-	-	-
	<i>Interpreting & Translation Service</i>							
	NHS Grampian	22,500	-	22,500	19,500	-	-	19,500
	In-Trans	283,293	-	283,293	182,194	-	-	182,194
	<i>Counselling Service</i>							
	Children in Need	-	10,333	10,333	-	-	10,000	10,000
	<i>Language Projects</i>							
	Aberdeen City Council	-	-	-	-	-	12,583	12,583
	Awards for All	-	-	-	-	-	24,431	24,431
	National Lottery	-	29,760	29,760	-	-	-	-
	TNL Community Fund	-	(74)	(74)	-	-	-	-
	<i>Syrian Refugee Drop in Support & Advisory Service</i>							
	Aberdeen City Council	-	14,435	14,435	-	-	19,246	19,246
	<i>Shared Futures</i>							
	Aberdeen Council of Voluntary Organisations	-	-	-	-	-	(4,136)	(4,136)
	<i>Casework</i>							
	Robertson Trust	-	6,667	6,667	-	-	16,000	16,000
	<i>Performance</i>							
	ADAPT	(1,920)	-	(1,920)	4,684	-	-	4,684
	<i>GH& DN – Improve Language & Well Being</i>							
	NHS Grampian	-	4,910	4,910	-	-	15,730	15,730
	ACVO – Healthwork	-	21,800	21,800	-	-	-	-
	AVA - Mental healthwork	-	10,000	10,000	-	-	-	-
	Moray TSI – Mental healthwork	-	7,144	7,144	-	-	-	-
	Carried forward	399,673	264,843	664,516	299,678	170,674	470,352	

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

3	Income from charitable activities (continued)	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	As restated Restricted funds	As restated Total funds 2022
		£	£	£	£	£	£	£
	Brought forward	399,673	264,843	664,516	299,678	170,674	470,352	
	<i>Prevention of Illegal Money Lending</i>							
	COSLA	-	-	-	-	1,635	1,635	
	<i>Research into Integration and Social Cohesion</i>							
	Robert Gordon University	-	-	-	-	3,019	3,019	
	<i>Tackling & preventing destitution</i>							
	Accommodation assessment	-	8,175	8,175	-	-	-	
	Aberdeen City Council – Fairer Aberdeen	-	23,714	23,714	-	-	-	
	<i>Casework</i>							
	St James Place Charity Foundation	-	2,571	2,571	-	-	-	
	Bank of Scotland	-	21,110	21,110	-	-	-	
		<u>399,673</u>	<u>320,413</u>	<u>720,086</u>	<u>299,678</u>	<u>175,328</u>	<u>475,006</u>	
		=====	=====	=====	=====	=====	=====	

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

Total income includes Government grants received amounting to £333,624 (2022 - £233,044).

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

4 Other trading activities	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Social Work placement	4,210	-	4,210	6,695	-	6,695
Training - General	2,066	-	2,066	2,300	-	2,300
	<u>6,276</u>	<u>-</u>	<u>6,276</u>	<u>8,995</u>	<u>-</u>	<u>8,995</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 Projects	Improve Wellbeing & Language	Shared Futures	New Scots Drop In	Prevention of Illegal Money Lending	Carried forward
		£	£	£	£	£	£	£	£	£	£	£
2023												
	Costs directly allocated to activities	9,094	207,673	15,404	52,444	21,480	25,274	28,616	-	14,121	-	374,106
	Salary costs	-	6,635	-	205,361	1,260	-	425	-	440	-	214,121
	Interpreting & translation	-	-	-	1,130	-	-	-	-	-	-	1,130
	Interpreter training	-	-	-	700	3,350	-	-	-	-	-	4,050
	Supervision costs	-	3,508	-	-	-	36	125	200	517	-	4,386
	Event organisation costs	-	1,306	10	-	1,598	830	-	-	-	-	3,744
	Volunteer expenses	-	-	-	200	-	-	-	-	-	-	200
	Mid project review	-	-	-	1,155	-	-	-	-	-	-	1,155
	Reflective support group facilitation	-	-	-	-	-	-	-	-	-	-	-
	Support costs allocated to activities											
	Rent, rates and insurance	-	(434)	1,210	7,208	-	1,522	2,810	-	553	-	12,869
	Membership and subscription	-	151	-	-	238	108	-	-	-	-	497
	Utilities	-	(1,232)	70	-	-	267	900	-	200	-	205
	Telephone and internet	-	933	222	1,186	8	265	240	-	129	-	2,983
	Travel	-	1,181	43	-	401	-	225	-	-	-	1,850
	Postages, stationery, copying & printing	-	472	107	78	-	173	27	-	50	-	907
	Office cleaning and supplies	-	(841)	125	649	-	251	450	-	40	-	674
	Miscellaneous expenses	-	1,058	-	25	-	109	-	-	-	-	1,192
	IT costs	-	(878)	140	3,805	-	291	-	-	-	-	3,358
	Room / venue hire	-	2,296	-	-	692	570	115	-	110	-	3,783
	CPD / teambuilding	-	115	-	335	-	370	3,020	-	-	-	3,840
	Advertising and promotional materials	-	-	-	-	-	-	-	-	-	-	242
	Staff, committee and GREC meetings	-	32	210	-	-	-	-	-	-	-	135
	Repairs	-	135	-	-	-	-	-	-	-	-	470
	Bad debts	-	85	325	-	21	35	4	-	-	-	-
	Office move	-	-	-	-	-	-	-	-	-	-	1,932
	Irrecoverable VAT	-	1,932	-	-	-	-	-	-	-	-	1,773
	Depreciation	-	1,773	-	-	-	-	-	-	-	-	1,391
	Contribution to PATH	-	873	177	341	-	-	-	-	-	-	15,722
				15,722	-	-	-	-	-	-	-	-
	Governance costs	9,094	226,773	33,765	274,617	29,048	30,101	36,957	200	16,160	-	656,715
	Audit fees	-	1,949	244	1,282	-	174	753	-	161	-	4,563
	Independent examination fees	-	-	-	-	-	-	-	-	-	-	-
	Other accountability fees	-	2,140	326	4,124	-	333	647	-	199	-	7,769
	Bank charges	-	24	-	-	-	-	-	-	-	-	24
	Total resources expended	9,094	230,886	34,335	280,023	29,048	30,608	38,357	200	16,520	-	669,071

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

5 Total resources expended	Brought Forward £	Other Trading Activities £	EU Engagement £	Tackling & preventing destitution £	Total 2023 £	Total 2022 £
Costs directly allocated to activities						
Salary costs	374,106	-	-	21,512	395,618	325,918
Interpreting & translation	214,121	-	-	189	214,310	140,012
Interpreter training	1,130	-	-	-	1,130	3,802
Supervision costs	4,050	-	-	-	4,050	2,930
Event organisation costs	4,386	-	-	775	5,161	443
Volunteer expenses	3,744	-	-	-	3,744	1,379
Mid project review	200	-	-	-	200	-
Reflective support group facilitation	1,155	-	-	-	1,155	-
Support costs allocated to activities						
Rent, rates and insurance	12,869	-	-	1,201	14,070	13,587
Membership and subscription	497	-	-	-	497	915
Utilities	205	-	-	184	389	373
Telephone and internet	2,983	303	-	260	3,546	2,535
Travel	1,850	-	-	66	1,916	1,382
Postages, stationery, copying & printing	907	-	-	214	1,121	1,023
Office cleaning and supplies	674	-	-	380	1,054	1,343
Miscellaneous expenses	1,192	-	-	25	1,217	1,554
IT costs	3,358	-	-	1,440	4,798	3,455
Room / venue hire	3,783	-	-	252	4,035	324
CPD / teambuilding	3,840	-	-	163	4,003	886
Advertising and promotional materials	242	-	-	183	425	452
Staff, committee and GREC meetings	135	-	-	-	135	-
Repairs	470	-	-	91	561	-
Bad debts	-	-	-	-	-	2,441
Office move	1,932	-	-	-	1,932	-
Irrecoverable VAT	1,773	-	-	-	1,773	1,985
Depreciation	1,391	-	-	175	1,566	1,034
Contribution to PATH	15,722	-	-	-	15,722	-
	656,715	303	-	27,110	684,128	507,773
Governance costs						
Audit fees	4,563	-	-	437	5,000	-
Independent examination fees	-	-	-	-	-	3,305
Other accountancy fees	7,769	-	-	703	8,472	4,428
Bank charges	24	-	-	-	24	24
Total resources expended	669,071	303	-	28,250	697,624	515,530

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)

2022	Raising Funds	Elimination of Discrimination	Advancing Equality	Interpreting & language	Counselling service	Language Projects	Improve Wellbeing & Language	Shared Futures	New Scots Drop In	Prevention of Illegal Money Lending	Carried forward
	£	£	£	£	£	£	£	£	£	£	£
5 Total resources expended (continued)											
Costs directly allocated to activities											
Salary costs	9,050	160,523	13,679	49,572	20,888	39,081	9,241	-	15,306	2,409	319,749
Interpreting & translation	-	6,679	68	127,773	3,007	-	209	20	1,732	224	139,712
Interpreter training	-	-	-	3,802	-	-	-	-	-	-	3,802
Supervision costs	-	-	-	-	2,930	-	-	-	-	-	2,930
Event organisation costs	-	98	-	-	-	-	-	-	345	-	443
Volunteer expenses	-	79	-	-	227	1,073	-	-	-	-	1,379
Support costs allocated to activities											
Rent, rates and insurance	-	2,897	350	7,648	-	1,857	-	-	553	82	13,387
Membership and subscription	-	556	-	-	318	41	-	-	-	-	915
Utilities	-	(236)	75	-	-	334	-	-	200	-	373
Telephone and internet	-	618	250	1,145	-	253	-	-	88	6	2,360
Travel	-	537	-	-	494	265	-	-	-	-	1,296
Postages, stationery, copying & printing	-	617	75	22	-	216	-	-	50	-	980
Office cleaning and supplies	-	274	100	649	-	280	-	-	40	-	1,343
Miscellaneous expenses	-	1,365	-	35	-	154	-	-	-	-	1,554
IT costs	-	564	-	2,387	159	311	-	-	-	-	3,421
Room / venue hire	-	-	-	-	144	180	-	-	-	-	324
CPD / teambuilding	-	746	-	-	-	80	-	-	60	-	886
Advertising and promotional materials	-	183	-	-	-	97	95	-	-	-	375
Staff, committee and GREC meetings	-	-	-	-	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-	-	-	-	-
Bad debts	-	-	-	2,441	-	-	-	-	-	-	2,441
Irrecoverable VAT	-	1,985	-	-	-	-	-	-	-	-	1,985
Depreciation	-	1,034	-	-	-	-	-	-	-	-	1,034
Governance costs											
Independent examination fees	-	692	-	1,686	-	527	-	-	300	-	3,205
Other accountability fees	-	509	-	3,620	-	220	-	-	60	-	4,409
Bank charges	-	24	-	-	-	-	-	-	-	-	24
Total resources expended	9,050	179,744	14,597	200,780	28,167	44,969	9,545	20	18,734	2,721	508,327

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

5 Total resources expended

2022	Brought Forward £	Other Trading Activities £	EU Engagement £	Total 2022 £	Total 2021 £
Costs directly allocated to activities					
Salary costs	319,749	-	6,169	325,918	264,968
Interpreting & translation	139,712	-	300	140,012	91,853
Interpreter training	3,802	-	-	3,802	660
Supervision costs	2,930	-	-	2,930	1,643
Event organisation costs	443	-	-	443	360
Volunteer expenses	1,379	-	-	1,379	495
Support costs allocated to activities					
Rent, rates and insurance	13,387	-	200	13,587	14,459
Membership and subscription	915	-	-	915	1,023
Utilities	373	-	-	373	365
Telephone and internet	2,360	75	100	2,535	2,563
Travel	1,296	-	86	1,382	409
Postages, stationery, copying & printing	980	-	43	1,023	1,363
Office cleaning and supplies	1,343	-	-	1,343	100
Miscellaneous expenses	1,554	-	-	1,554	694
IT costs	3,421	34	-	3,455	1,949
Room / venue hire	324	-	-	324	-
CPD / teambuilding	886	-	-	886	1,194
Advertising and promotional materials	375	-	77	452	103
Staff, committee and GREC meetings	-	-	-	-	75
Repairs	-	-	-	-	424
Bad debts	2,441	-	-	2,441	-
Irrecoverable VAT	1,985	-	-	1,985	1,223
Depreciation	1,034	-	-	1,034	386
	500,689	109	6,975	507,773	386,309
Governance costs					
Independent examination fees	3,205	-	100	3,305	2,950
Other accountancy fees	4,409	-	19	4,428	2,054
Bank charges	24	-	-	24	24
Total resources expended	508,327	109	7,094	515,530	391,337

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.

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 2023 nor for the year ended 31 March 2022.

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

	2023	2022
	£	£
Wages and salaries	349,997	284,540
Social security costs	18,089	17,916
Pension costs	27,532	23,462
	<hr/>	<hr/>
	395,618	325,918
	=====	=====

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

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

	2023	2022
	No.	No.
Management and administration	6	5
Project workers	19	14
	<hr/>	<hr/>
	25	19
	=====	=====

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 £40,715 (2022 - £39,968), including employers pension contribution. The reduction in cost in 2022 was as a result of the General Manager reducing his hours for home schooling purposes during the Covid-19 lockdown. This has increased back to normal in 2023.

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Notes to the financial statements (continued)

8	Fixed assets	Office equipment £
	Cost	
	At 31 March 2022	12,898
	Additions	1,992
	At 31 March 2023	14,890
	Depreciation	
	At 31 March 2022	11,209
	Charge for year	1,566
	At 31 March 2023	12,775
	Net book value	
	At 31 March 2023	2,115 =====
	At 31 March 2022	1,689 =====
		Office equipment £
	Cost	
	At 31 March 2021	10,518
	Additions	2,380
	At 31 March 2022	12,898
	Depreciation	
	At 31 March 2021	10,175
	Charge for year	1,034
	At 31 March 2022	11,209
	Net book value	
	At 31 March 2022	1,689 =====
	At 31 March 2021	343 =====

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

9 Debtors	2023	2022
	£	£
Prepayments	2,372	1,581
Other debtors	159,980	54,141
	<u>162,352</u>	<u>55,722</u>
	=====	=====
10 Creditors amounts falling due within one year	2023	As restated 2022
	£	£
Trade creditors	5,268	6,976
Accruals	21,169	11,056
Other creditors	12,370	10,367
Other taxes and social security costs	21,521	22,969
Deferred income (see below)	37,635	130,358
	<u>97,963</u>	<u>181,726</u>
	=====	=====
Deferred income		
Opening balance	130,358	22,699
Released in year	(130,358)	(22,699)
Income deferred in year	37,635	130,358
	<u>37,635</u>	<u>130,358</u>
	=====	=====
Closing balance	37,635	130,358
	=====	=====

Deferred income includes project income received prior to the year end, with performance conditions attached which were not fulfilled by the year end.

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Notes to the financial statements (continued)

11 Funds	As restated At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Movement in funds					
Unrestricted funds					
General funds	73,695	405,949	(397,633)	(7,199)	74,812
Designated funds					
New phone system	1,232	-	(525)	(105)	602
IT upgrade	951	-	-	(951)	-
Health & Safety	960	-	(530)	-	430
Total unrestricted funds	<u>76,838</u>	<u>405,949</u>	<u>(398,688)</u>	<u>(8,255)</u>	<u>75,844</u>
Restricted funds					
Me-Time	3,253	11,193	(13,138)	-	1,308
Clinterty	2,392	-	-	-	2,392
HIF LGBT Network	927	-	-	-	927
Language Café	1,725	29,686	(30,608)	-	802
GH&DN	-	43,854	(38,357)	-	5,497
NRPF	-	23,714	(20,075)	-	3,639
Syrian Refugee Drop In Support & Advice service	6,654	-	(326)	-	6,328
Exam prep classes	-	19,000	(15,751)	-	3,249
HFiners	-	4,551	-	-	4,551
Outreach	-	6,667	(7,752)	-	(1,085)
Casework	-	23,681	(30,289)	6,608	-
HNDA	-	8,175	(8,175)	-	-
Prevention of Illegal Money Lending	(50)	-	-	50	-
CV19 Hardship	17	-	-	(17)	-
RGU/GREC2022	4,525	-	-	-	4,525
Active Citizens	512	14,434	(16,520)	1,574	-
AMIF Digital Inclusion	3,415	47,520	(37,721)	-	13,214
AMIF Women's Group	1,490	14,875	(12,707)	-	3,658
Community Connectors	(40)	-	-	40	-
Community Hub	3,318	2,022	(4,245)	-	1,095
Engage Evidence Change	8,017	28,438	(28,937)	-	7,518
Heritage Lottery Fund – PATH	(485)	43,462	(34,335)	-	8,642
Total restricted funds	<u>35,669</u>	<u>321,272</u>	<u>(298,936)</u>	<u>8,255</u>	<u>66,260</u>
Total funds	<u>112,507</u> =====	<u>727,221</u> =====	<u>(697,624)</u> =====	<u>-</u> =====	<u>142,104</u> =====

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

11 Funds (continued)

Movement in funds	At 1	As restated			As restated
	April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General funds	103,439	309,536	(301,734)	(37,546)	73,695
Designated funds					
New phone system	1,232	-	-	-	1,232
IT upgrade	951	-	-	-	951
Health & Safety	960	-	-	-	960
Total unrestricted funds	106,582	309,536	(301,734)	(37,546)	76,838
Restricted funds					
Me-Time	5,851	10,000	(12,598)	-	3,253
Tackling Economic Barriers	1,837	12,500	(13,546)	(791)	-
Clinterty	2,391	-	-	1	2,392
HIF LGBT Network	927	-	-	-	927
Language Café	9,679	37,014	(44,969)	-	1,724
Improve Wellbeing & Language Through Sport	482	-	-	(482)	-
Urgent Care	471	-	-	(471)	-
Syrian Refugee Drop In Support & Advice service	6,654	-	-	-	6,654
Interpreting Counselling	1,050	-	-	(1,050)	-
Syrian Partners Support					
Shared Futures	4,136	(4,136)	-	-	-
Casework	(18,758)	16,000	(37,039)	39,797	-
Cyber Security	5	-	(5)	-	-
Prevention of Illegal Money Lending	1,036	1,635	(2,721)	-	(50)
Covid 19	1,929	-	-	(1,929)	-
CV19 Hardship	1,457	11,065	(12,505)	-	17
EU Engage Shire	7,094	-	(7,094)	-	-
HSCP	1,051	-	(1,051)	-	-
NHSG-EF Health	7,074	-	(9,545)	2,471	-
RGU/GREC2022	2,225	3,019	(719)	-	4,525
Active Citizens	-	19,246	(18,734)	-	512
AMIF Digital Inclusion	-	20,147	(16,732)	-	3,415
AMIF Women's Group	-	6,557	(5,067)	-	1,490
Community Connectors	-	15,730	(15,770)	-	(40)
Community Hub	-	5,050	(1,732)	-	3,318
Engage Evidence Change	-	21,501	(13,484)	-	8,017
Heritage Lottery Fund – PATH	-	-	(485)	-	(485)
Total restricted funds	36,591	175,328	(213,796)	37,546	35,669
Total funds	143,173	484,864	(515,530)	-	112,507
	=====	=====	=====	=====	=====

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
SAREC	Funding from the Scottish Alliance of Regional Equality Councils (SAREC) to carry out research after reports of Covid-19 related abuse towards Chinese, East and South-East Asian Communities.
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.
Syrian Refugee Drop In Support & Advice Service	Funding from Aberdeen City council to provide a support and advice service.
Interpreting Syrian Partners Counselling Support	Monies received from NHS Grampian to support the interpreting and translation service run by the charity.
Syria Partners Support Shared Futures	Funding from Aberdeen Council of Voluntary Organisations to run Shared Futures Project.
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.

Notes to the financial statements (continued)

11 Funds (continued)

Name of restricted fund	Description, nature and purpose of the fund
Prevention of illegal money lending	Funding from COSLA for the purpose of taking preventative action against illegal money lending.
Covid-19	Funding from The National Lottery Community Fund to allow translation of health & wellbeing and financial materials, video messages etc for communities unequally impact during Covid.
EU Engage Shire	Funding from Fairer Aberdeenshire Fund to deliver an outreach service, aiming to link those needing assistance with EU Settled Status applications with the available support.
Health & Social Care Partnership	Funding from Aberdeen City Health& Social Care Partnership to support the development of Partnership Equality Outcomes for the period 2023-25, including research and community engagement.
NHSG EF Health	Funding from NHS Grampian's Endowment Fund to develop a network of health champions to promote health messages within their community, and feed into engagement opportunities.
RGU / GREC 2022	Funding from Robert Gordon University to facilitate research into integration and social cohesion in Torry.
NHS Focus Group	Monies received from NHS Grampian to carry out research.
Active Citizens	Funding from Aberdeen City Council to contribute to the delivery of resettlement and integration services as part of the Councils commitment to the Vulnerable Persons Resettlement Scheme (VPRS) and United Kingdom Resettlement Scheme (UKRS).
AMIF Digital Inclusion	Funding from Scottish Government to develop an innovative approach to digital inclusion.
AMIF Women's Group	Funding from Scottish Government to provide classes for local New Scots women in Aberdeen.
Community Connectors	Funding from NHS Grampian to develop a network of health champions from diverse ethnic minorities.
Community Hub	Funding from Aberdeen City Council to run an Asylum Seekers Community Hub.
Engage Evidence Change	Funding from Scottish Government to influence policy and practice in Grampian.
Heritage Lottery Fund	Funding from Heritage Lottery Fund to develop and deliver project outputs by creating resources for schools, social media films and public lectures to engage the wider community.

Notes to the financial statements (continued)

11 Funds (continued)

Name of restricted fund	Description, nature and purpose of the fund
Grampian Health & Diversity Network (GH & DN)	Funding from ACVO, Aberdeenshire Voluntary Action and Moray TSI to empower community members from ethnic minorities to become health champions for their communities by increasing awareness on information around mental health and wellbeing, how to keep active, screening programmes and prevention, and other key health messages; increasing participation in designing and improving health services; and, supporting community groups to develop their own initiatives and activities.
Exam prep classes	Training programmes developed to support employability among non-native English speakers preparing to sit exams to obtain specific entry-level certification in English, such as the CSCS Construction Card and the Driving Theory Test.
How Fair is North East Scotland (H-Fines)	How Fair Is North East Scotland is an online resource created by GREC looking at how people with different characteristics experience life in the North East of Scotland, exploring employment, health, education, safety, using data from a range of sources.
No Recourse to Public Funds (NRPF)	Tackling and Preventing Destitution Project. The No Recourse North East Partnership provides a network for partner organisations to collaborate in supporting people (originally from outside of the UK who are now in the Grampian region and) who have 'No Recourse to Public Funds' (NRPF) stipulated in their visas, preventing them from accessing most housing, homeless and welfare benefit assistance. GREC, Shelter Scotland and Turning Point Scotland are all co-facilitators in running the Partnership.
HNDA	This project will create an accommodation assessment supported by engagement with Gypsy/Traveller, ethnic minority communities and Travelling Showpeople to inform the re-fresh of the Aberdeen City & Shire Housing Need and Demand Assessment
Outreach	Community engagement and outreach project aims to support, engage and strengthen connections with marginalised communities locally and to connect members of those communities facing hardship due to inequality or discrimination with the organisations and services best placed to fit their individual needs

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Notes to the financial statements (continued)

12 Reconciliation of net income to net cash from/(used) in operating activities

	2023	As restated 2022
	£	£
Net income for the reporting period	29,597	(30,666)
Depreciation charges	1,566	1,034
Decrease/(increase) in debtors	(106,630)	(18,981)
(Decrease)/increase in creditors	(83,763)	112,613
	<hr/>	<hr/>
Net cash (used by)/from operating activities	(159,230)	64,000
	=====	=====

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
2023	£	£	£
Fixed assets	1,603	512	2,115
Current assets	125,339	112,613	237,952
Current liabilities	(51,098)	(46,865)	(97,963)
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2023	75,844	66,260	142,104
	=====	=====	=====
	Unrestricted funds	Restricted funds	Total funds
2022	£	£	£
Fixed assets	659	1,030	1,689
Current assets	123,411	169,133	292,544
Current liabilities	(47,232)	(134,494)	(181,726)
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2022	76,838	35,669	112,507
	=====	=====	=====

14 Related party transactions

During the year to 31 March 2023 payments of £Nil (2022 - £150) in respect of membership fees were made to Scottish Alliance of Regional Equality Councils Limited, a company in which John Tomlinson and Hector Williams are also directors. At the year-end date £Nil (2022 - £Nil) was still outstanding.

15 Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases, for each of the following periods:

	2023	2022
	£	£
Due within one year	5,684	3,902
Between two and five years	2,394	-
	<hr/>	<hr/>
	=====	=====

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

16 Control

The charity is controlled by the Board of Trustees.

17 Prior period adjustment

	2022
	£
Adjustments to prior period	
Income received in advance reclassified as deferred income	(9,156)
	<hr/>
Total adjustments	(9,156)
Funds as previously reported	121,663
	<hr/>
Funds as adjusted	112,507
	=====
 Analysis of effect on income	
Adjustment reported	(9,156)
Income as previously reported	494,020
	<hr/>
Income as reported	484,864
	=====

During the year it was identified that Scottish Government income that was received during 2022, which had originally been categorised as income for the year, but which should have been deferred as the performance conditions had not been met. This has now been recategorized as deferred income.