



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

**Trustees' annual report and financial statements
for the year ended 31 March 2024**

**Company number SC396286
Charity number SC001823**

Grampian Regional Equality Council Ltd (GREC)
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Grampian Regional Equality Council Ltd (GREC)
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Company information

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| Trustees | John Tomlinson, Chairman Dr Hector Williams, Vice-Chair Margaret Main, Treasurer Ibidun Daramola Zuzana Jatelova Fatima Joji Sola Kasim 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 Audit Limited 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

In 2023-24 our General Manager Dave Black moved on after 7 years at the helm, a period in which he oversaw the establishment of the GREC we see today. Dave left for fresh challenges with our very best wishes for his immense contribution, leaving a legacy of a well-respected organisation with a strong staff team, expanded services and the foundation for a greater focus on policy and research. Then, in July 2023, we were delighted that two existing staff members were successful in being appointed as our new Co-General Managers. All credit to them and the wonderful staff team for a smooth transition so that the work of GREC has gone from strength to strength.

I also pay tribute to the work of my fellow Board members and highlight how the respective committee chairs have strengthened governance and delivery against our strategic plan.

In recent annual reports I referenced how the pandemic had illuminated the unequal impacts for many of the communities in Grampian (as elsewhere) and how applying the lessons from this could lead to real change. Disparities have been entrenched for decades and so change is not easy. Nevertheless, GREC remains determined to draw attention to the impacts of inequality and action that is needed to mitigate and reduce this. We make our contribution through our services and projects, our work on policy and research, and our critical friend role with partners; maximising impact requires joint work in collaboration with others. In 2023-24 GREC has contributed to significant new developments regionally (Anti-racism roundtable hosted by the University of Aberdeen) and to national networks.

I also acknowledge, with gratitude, the skilled interpreters, translators and volunteers who help to sustain our range of services. This together with on-going recruitment of GREC members and GREC friends, together with our outreach work, maintains and extends our ties with communities, whose voices and lived experience is so important to influence what we do and in turn how we seek to influence others in their policy and practice.

To all those mentioned here a huge thank you for your continued commitment and dedication as GREC contributes our part in striving towards a fairer society in the North-East of Scotland. I hope you enjoy reading this report and if you want to contribute to what we are doing please get in touch with us.

John Tomlinson

[John Tomlinson \(Dec 11, 2024 20:28 GMT\)](#)

Dr John Tomlinson
Chair, GREC

General Manager's report

During the 2023-2024 period we continued to develop our policy and research work, establishing ourselves as an organisation that is actively seeking to influence policy both within the Grampian region and nationally. We have done significant work in response to the fast-changing picture of asylum 'dispersal' and refugee resettlement in the region. It is positive that the Grampian region is actively welcoming those seeking refuge and sanctuary, but it is a region with limited infrastructure and experience in this area of work. As a strong partner and critical friend, we have been working to promote a positive, strategic, and proactive approach to New Scots integration, inclusion, and participation.

Collaborative work is key, as we continue to develop our role in the No Recourse North-East Partnership, Community Planning Aberdeen Partnership, Shared Futures Partnership, Integrate Grampian, University of Aberdeen Anti-racist Roundtable, and the Tackling Gypsy Traveller Inequalities Partnership.

We continue to deliver our core services and projects, such as Casework, Counselling and our Drop-In and Language Café – which have all been busier than ever as we continue to develop a one-stop integration and inclusion hub for people in the city looking for somewhere to connect with community members and services, learn and practice English, and seek advice and support.

We have also added additional casework capacity for financial inclusion work having identified financial exclusion as the predominant reason for accessing our casework services.

Our In-Trans service continues to be in high demand, and we are very proud of the very high level of satisfaction of our clients in the public and private sector.

Our PATH heritage project ended this year, as planned. Part of the project legacy is published here: www.pathproject.org.uk

As we approach GREC's 40th Anniversary, we would like to acknowledge the support from Staff, Board members, Volunteers and Communities throughout the years. We still have lots to do, but it is important to reflect and consider the progress we have made, acknowledging the tireless efforts and hard work of everyone involved. With this in mind, we renew our commitment to continue working towards a more welcoming and inclusive community in the North East of Scotland and look forward to finding innovative and creative ways of progressing together, perhaps even for another 40 years.



Ross Mackay (Dec 11, 2024 19:37 GMT)

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Ross Mackay
Co-General Manager



Maria Jose Pavez Larrea (Dec 11, 2024 18:23 GMT)

.....
Maria Jose Pavez
Co-General Manager

**Grampian Regional Equality Council Ltd (GREC)
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Trustees report for the year ended 31 March 2024

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2024.

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 2024 (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.

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

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:

- Significant political and legislative changes at a UK and Scottish level with a negative impact in human rights protections and associated narratives.
- Increase in racism and prejudice affecting people at a local level and higher pressure on GREC's services.
- Ongoing lack of affordable immigration advice at a local level in a context where the demand for it is increasing.
- Lack of independence from public bodies and other key partners.
- Immediate and longer-term consequences of the COVID-19 pandemic, cost of living crisis and response to international crises.
- Austerity and decrease of public funds available to the third sector.
- GREC membership and staff diversity is not reflective enough of the communities it is there to support.
- Unexpected, rapid high turnover of staff, particularly senior staff and low levels of satisfaction among staff and volunteers.

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.

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 and Financial Inclusion Work

In this period, the Casework Project supported 201 new clients, and 81 that continued in some way from the previous year, so 282 in total. We continue supporting 79 people from this group into 2024. Most cases continue to relate to Racism in terms of Protected Characteristics, and the predominant reasons for accessing the service are financial exclusion, language barriers accessing mainstream services, and support to find qualified, affordable legal advice. We supported people from 39 different self-described nationalities, and just under 50% of the people we supported required interpretation for effective communication. Whilst the general year-on-year trend upward continues, we note a significant rise in cases related to asylum queries, NRPf queries, and visa and immigration queries.

GREC's Financial Inclusion Casework project aims to reduce poverty and promote financial inclusion among local minority ethnic communities via various activities:

- a) outreach and engagement with target communities to deliver a financial inclusion Casework service (supporting people to access any unclaimed benefits and access other sources of financial support as well as employability support)
- b) working with partner agencies to provide resources and training to community groups and associations to better support and signpost people experiencing trauma and the impacts of poverty.
- c) identifying institutional and systemic barriers and issues that are working to exclude people from minority ethnic communities, and engaging with relevant organisations to influence change.

The Project Coordinator engaged directly with 77 individuals during the funding period, including 35 who received one-to-one casework support. Of those 35, 24 were new clients who presented to the service over the funding period while the remaining 11 were ongoing clients seeking financial inclusion support. The support provided included help to claim benefits and other entitlements, arrange repayment of debts, access foodbanks and support for fuel poverty, and employability support. prejudice, discrimination, or hate crimes or incidents against others.

Counselling

The counselling service has been under Vivian Tu's management since January 2024, following the resignation of the previous manager, Polly Booth, due to personal obligations. Polly and Vivian conducted a smooth handover process, which was prepared and executed successfully.

GREC Counselling Service, consisting of Adult Counselling and Me-Time Counselling (for children and young people), is a registered organisation in partnership with COSCA (Confederation of Scottish Counselling Agencies).

All our counsellors (experienced as well as trainee) are certified, qualified professional who are the registered members of the professional bodies – COSCA and/or BACP (British Association for Counselling and Psychotherapy).

The demographic of our clients is diverse, and some may require interpreter assistance due to English not being their first language. This service is provided to ensure that all clients have equal access to counselling. We ensure our counsellors are trained in interpreter-assisted counselling before starting sessions with clients. The Counselling Service has established a robust partnership with GREC In-Trans to ensure the provision of suitable interpreters for counselling.

In the 2023-2024 period, our counselling services have supported 47 adults and 20 children and young people. 50% of the counselling sessions were conducted face-to-face, 40% virtually on Zoom, 7% over the phone, and 3% mixed methods between face-to-face, phone and video calls. The issues explored in therapy across the past 12 months have been distributed as follows (see image on page 9): the hardships among people seeking asylum, domestic abuses, discrimination and deprivation of social integration have been the primarily addressed issues.

Equalities Participation Network (EPN)

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. Currently there are around 18 active members, and more than 35 on the email list. In the ten meetings of 2023-24, topics included an Intersectionality Workshop; discussion of EPN format/focus; forward planning; ACC website accessibility; ACC Locality Plan Refresh; Scottish Human Rights Bill Consultation; ACC Budget Consultation; information and Q&A on: ACC Community Empowerment strategy; Aberdeen Health and Social Care Partnership; No Recourse North East. There was also an in-person event on the ACC Equality, Diversity and Inclusion Policy.

Health and Diversity Network

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. Over 200 participants have joined as health champions. This includes representatives from over 25 national/ethnic origins.

A key achievement of the project during this year was partnership work with NHSG and UoA through the Screening and Equity Oversight Group to better understand and address cancer screening inequalities. Participants have shared the following feedback about the project:

"I think this kind of project is great, and it is so good you can support people to create a healthy community".

"Organise a champions meeting so that people get to know each other combined with an interesting training".

How Fair is North East Scotland (HFINES)

HFINES is an online collection of data covering Aberdeen City, Aberdeenshire and Moray. Originally the project was published as a written report in 2018 and another in 2021, the online version is more user-friendly and all the material is linked back to its original source. Items can be filtered by category (e.g. statistics, qualitative research) or topic (e.g. health, education, housing). This allows visitors to find connections between different pieces of data, and having it all in one place allows a picture to be built over time.

Throughout 2023-24, we continued to add functionality to the site – users can now filter the data by the year it was published, and a new category was added for policy documents and reports. In this category we added a number of new data items, including material from the 2022 Pupil Census, internal employment data from local authorities in Aberdeen City and Aberdeenshire (not available for Moray), Equality Outcomes summaries, hate crime reports, and other materials from local research. As local data from the 2022 Census becomes available, it will be added to the site. Meanwhile, colleagues from NHS Grampian, Robert Gordon University, and Integrate Grampian found the data collection helpful in their work.

In-Trans Interpreting and Translation Services

During the last financial year our services provided 5,961 interpreting appointments in the Grampian area and delivered 390 translations. The graph below shows the breakdown of interpreting requests with respect to the language.

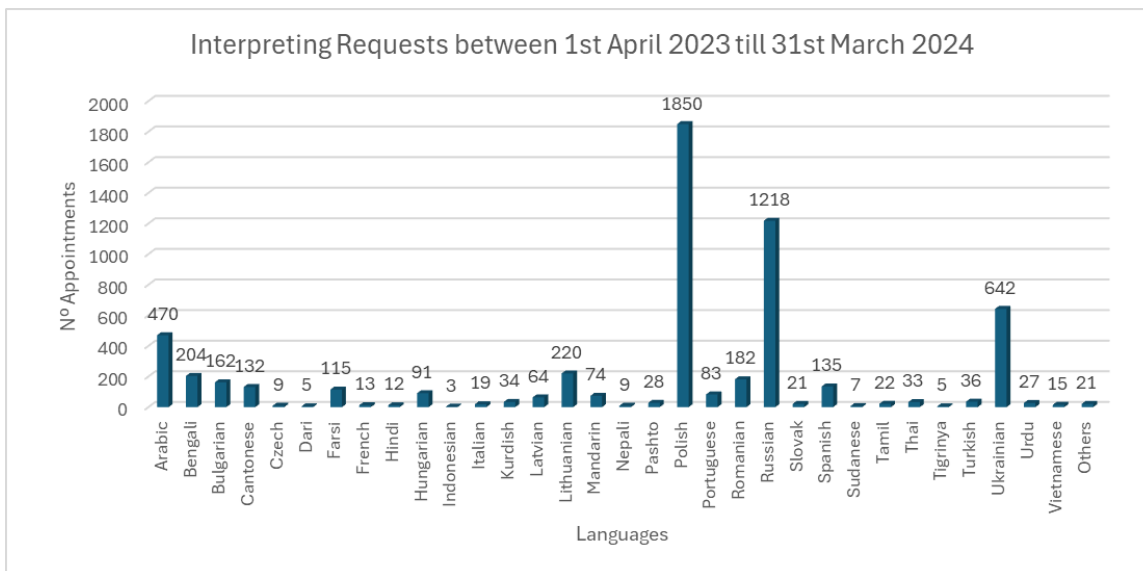


Figure 1 – Number of requests per language in financial year 2023-2024.

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

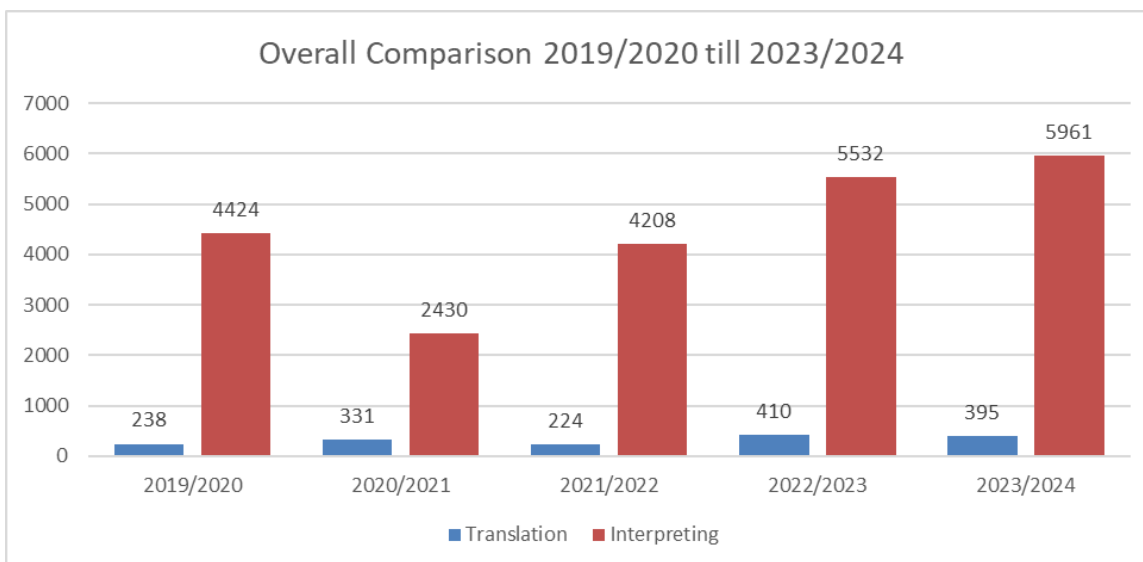


Figure 2 – Trends of Interpreting and Translation in the last five years.

In-Trans Interpreting and Translation Services remains dedicated to our mission of breaking down language barriers and fostering communication and understanding in our community. We are grateful for the trust and support of our clients, partners, and team members. Together, we are committed to continue to promote excellence and inclusivity as we strive to make language services accessible to all.

Language Cafe (and associated projects)

The Drop-In and Language Café Hub contributes to expand GREC's presence in the city by offering a weekly opportunity for people and organisations to attend sessions focused on sharing information and providing a safe space integration and equality.

These weekly sessions at the Aberdeen Arts Centre continue to attract a substantial number of participants who benefit from finding a place where they can join activities to boost their self-confidence and English skills whilst getting access to relevant information and individual support through casework.

The Language Café has been in partnership with the North East Culture Collective (NECC) for almost a year now and the presence of Anna Fancett (storyteller) and Laura Booth (movement coach) facilitating set activities has provided positive feedback. The funding for this partnership will end in June 2024, therefore we are actively looking for funding to enable us to continue working with both artists.

Between April 2023 and 2024, the Language Café has seen an average of 60 people attending every week, with at least 8 new cafetistas per session. Temporary accommodation facilities for people seeking asylum in the vicinity of the Aberdeen Arts Centre has had an impact on the number of attendees of the Language Cafe. Previous numbers of around 40 people per week have increased. Regular and new volunteers continue to support activities during the weekly sessions (we are supported by a team of more than 7 volunteers), and guest speakers from local and national organisations such as CFINE, NHS and Aberdeen Libraries among others, have shared further opportunities into community engagement initiatives and training opportunities. The Language Café has also contributed to improve these organisations awareness on the impact of language barriers among a substantial percentage of the population in need of their services.

ESOL Support

Funding from the National Lottery provided scope for an ESOL tutor to deliver a weekly ESOL 1.5 hours class in an adjacent room of the Aberdeen Arts Centre. Two blocks of classes have been delivered since September 2023 to two groups of students at beginner level. People interested are initially assessed to establish a base line of skills and abilities. A total of over one hundred people have attended assessments, and courses were set for groups of up to 17 people. Self-study and promotion of additional materials and regular attendance to the language cafes is encouraged.

An online map of Aberdeen, hosted in Google maps has been developed to show places where people can access English learning activities (i.e. classes, language cafes, etc). The map was constructed with the collaboration of Aberdeen City Council - Adult Learning Team, Sunnybank Community Centre, Fersands Community, Crown Terrace Baptist Church, North-East of Scotland College - ESOL team, The Church of Jesus Christ of Latter-day Saints. Since its launch in mid-February of 2024, the map has been viewed by more than 5,000 people and has been shared widely with local organisations and field workers as well as staff from the NHS and the Aberdeen City Library. The map can be consulted by following the link <https://sites.google.com/view/draft-esol-grec/home>

No Recourse North East project

The NRNE Project No Recourse to Public Funds *NRPF: tackling and preventing destitution* is funded by the Fairer Aberdeen Fund and hosted by GREC and we are coming to the end of the second year of the project. The project provides a focus for the work of the partnership via the NRNE website and also the training which is offered by the Project Co-ordinator to organisations in the third and public sector. The work intersects with support offered by GREC caseworkers where discrimination or other barriers to accessing support (e.g. language) are identified.

Outcomes to date:

By the end of March 2024, we had delivered training to a total of 467 people from 52 third sector organisations or public departments (including NHS Grampian and various Council departments). The original training session *Introduction to NRPF* has been updated many times to keep pace with the fast changing immigration legislation coming from Westminster. A second training session has also been introduced on *The Asylum Process and NRPF*.

The NRPF Lived Experience group held its first meeting on 12th June 2023 and has since held six further meetings, growing in size from four regular attendees to eight people attending now. After an initial focus on employability (guest speakers from Pathways, ABZWorks and Business Gateway came to two meetings), we have recently been working with SHMU (Station House Media Unit) to look at creating a short video on the lived experience of NRPF. One of our group members also came to the Fairer Aberdeen Fund Showcase event to help raise awareness of what we do. In addition, this person has not only developed skills to engage with policy makers but taken steps to do so, and we will continue to support our group in this shift to a more equitable power balance.

Collecting accurate data about people with NRPF status remains difficult. We are however encouraged by our close collaboration with NRPF Officer from Aberdeenshire (a newly funded full-time role in their Council since last October, and the first such post in Scotland). Aberdeenshire are developing a new system for NRPF data collection based on the Dundee model and we continue to look externally for good practise in this area.

In early 2024 we also conducted reviews of our work via each sub-group and collected partners views on the work of the project as a whole and for priorities going forwards.

Some quotes from our Full Partnership Priorities Survey:

“Attendance at full partnership meetings and attendance at sub-group meetings for International Students and Asylum. All of which have been extremely useful - from connectivity and networking purposes to info gathering and increased awareness and understanding” and “I think that the way you are responding to an ever-changing environment and keeping up with the legislation is excellent.”

“... having a 'go to' agency for advice and signposting has been invaluable” and

“...very helpful in enabling me to identify what are public funds and what entitlements are available without going against immigration status”.

PATH (Prejudice and solidarity Archived Through History)

This project was 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.

We were funded by the National Lottery Heritage Fund from 2022 to 2024.

This past year, we have:

- Collaborated with three individuals from minority ethnic backgrounds to create outputs based on their research (with blogs, talks, events and a short film).
- Started to develop legacy projects with two volunteers, respectively supporting the first event of the “Egyptian Society Aberdeen” and the first meeting of the “Empowering Scottish Minority Ethnic Scotland” group.
- Developed effective partnership with local heritage institutions on the project and shared our experience of developing a community-led project.
- Completed our project and released research outputs on local LGBT+ and Minority Ethnic history on a website.
-

Some of our project’ participants shared that they:

“Learn[ed] about heritage in a low pressure, fun, inclusive environment”.

[gained] “Inspiration and confidence to keep working with community projects - wonderful learning experience!”

“[the project] will bring greater focus on LGBT+ and ethnic minority subjects to my future work. I want to build on the work - especially collection management”.

Annual Hate Crime Report

grec.co.uk/wp-content/uploads/overview_hate_crime_2023_final.pdf

Moray Gypsy / Traveller Housing & Accommodation Needs

For this short project from April to June 2023, we supported Moray Council staff update their evidence on the Accommodation Needs of Gypsy/Travellers in Moray. This included writing a literature review with a focus on the national context and any shifts since 2017 (the date of the last assessment) and analysing the number and location of unauthorised encampments in the Moray area since 2012. We also supported housing officers develop survey questions, then led an online training session to gather required data. Finally, we drafted a report which combined the existing and new data.

Research Project on “Public Engagement and Research in North East Scotland: Perspectives from Ethnic Minority Communities”

From June to December 2023, we delivered a series of workshops with ethnic minority communities in Aberdeen to explore participants’ ideas about research and to consider how communities could be actively involved in building evidence about inequalities in North-East Scotland. Key research topics identified in the workshops included information and support for newcomers; employment; integration, culture shock and mental health; racism and unequal treatment; children and schooling; and healthcare. Broadly speaking, there was a clear appetite for involvement in research and Lived Experience (LE) groups, so we recommend exploring how this might look for public and third sector organisations in the North-East, and how evidence from these groups can help shape policy. By amplifying the voices of seldom heard communities, LE groups can contribute to research and help build a body of evidence that supports decision-making processes. As co-produced spaces, they offer a more sustainable engagement model, whilst building capacity at the grassroots level.

Research Project with Migration Policy Scotland Research (MPS)

From late 2023 onwards, we have been working with MPS on researching Financial Disadvantage in Low/Medium Income Migrant Households. Through March 2024, this included giving feedback on the research instruments, attending a training session in Glasgow, and conducting questionnaires with caseworkers.

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 2023-2024 period we continued to develop our internal infrastructure and processes to gather relevant evidence through our services on equality issues and human rights infringements. We have also worked with public and third sector organisations as well as policy makers to raise equality and human rights issues we have identified in the Grampian region. We have developed position papers on key topics and presented these papers and evidence in 1-2-1 meetings with policy makers and in different forums and networks, including to the Scottish Government and the Scottish Parliament.

Training

The sum of experience and knowledge from staff members and the scope of previous and existing projects provide GREC with a robust knowledge base to offer training to organisations and companies in Aberdeen who are expressing increased interest in EDI (Equality, Diversity & Inclusion) as part of their commitment to social responsibility.

During the financial year there were general training enquiries that developed into training delivery on-site and on-line for Seepex, NHSG and the Aberdeen Foyer, as well as opportunities to showcase the scope of training available:

- Cultural Awareness
- Introduction to Equality
- Unconscious bias
- Intersectionality
- Working with Interpreters
- How Fair is the North-East Scotland (overview of inequalities in the North-East)

Training sessions have also been provided for GREC volunteers.

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.

In this period, volunteers continued to play a key role in the organisation, especially for our counselling services, Language Café sessions, Health & Diversity Network. We have been committed to have our volunteers' voices heard through surveys and participation in various GREC events including in the Annual General Meeting. We held special events for our volunteers, members and staff.

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

Trustees report for the year ended 31 March 2024 (continued)

Partnership Work

We have continued to develop our partnership work, mainly leading and/or taking part in the following partnerships:

- Community Planning Aberdeen Partnership
- No Recourse North-East Partnership
- Shared Futures Partnership
- Integrate Grampian
- University of Aberdeen Anti-racist Roundtable
- Tackling Gypsy Traveller Inequalities Partnership

Financial Review

During the financial year 1st April 2023 to 31st March 2024, the charity made a net deficit of £46,962 (2023 – surplus of £29,597). Included within this is a deficit of £11,242 (2023 – surplus of £30,591) on restricted funds and a deficit of £35,720 (2023 deficit of £994) on unrestricted funds. Balance sheet funds stood at £95,142 (2023 - £142,104) comprising restricted funds of £55,018 (2023 - £66,260) and unrestricted funds of £40,124 (2023 - £75,844).

Total income is made up as follows:

| | 2024 | | 2023 | |
|--------------------------|----------------|--------------|----------------|----------|
| | £ | % | £ | % |
| Donations | 2,816 | 0.47 | 859 | 0.11 |
| Charitable activities | 587,365 | 98.23 | 720,086 | 99.02 |
| Other trading activities | 7,795 | 1.30 | 6,276 | 0.87 |
| | 597,976 | | 727,221 | |

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 March 2024, total reserves required has been calculated at between £99,866 and £132,188.

The balance held as unrestricted funds as at 31 March 2024 was £40,124 (2023 - £75,844) of which £38,566 (2023 - £73,209) are regarded as free reserves, after allowing for funds invested in tangible fixed assets.

At current, the reserves policy is not currently being met but steps are being taken to increase reserves.

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

Trustees report for the year ended 31 March 2024 (continued)

Related Party Transactions

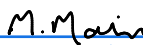
Details of the related parties and the transactions that occurred during the year can be found in note 14 on page 44.

Small company

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

Approved by the Board of Directors on 11 December 2024 and signed on their behalf by:


[John Tomlinson \(Dec 11, 2024 20:28 GMT\)](#)
John Tomlinson, Chairman


[Maggie Main \(Dec 11, 2024 18:20 GMT\)](#).....
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.

**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

Opinion

We have audited the financial statements of Grampian Regional Equality Council Ltd (the charitable company) for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2024 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 charity 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 trustees' 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 charity'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 trustees 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.

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 a material misstatement in the financial statements themselves. If, based on

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)

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.

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 Trustees

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

**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)**

aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

The audit team has appropriate skills and expertise required and through discussions with management and Trustees, 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 might have occurred.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations including GDPR, employment law or PVG requirements
- Review of correspondence with regulators including OSCR, Companies House and legal advisors
- Review of legal fees expenditure and board minutes
- Challenging assumptions and judgements made by management in their significant accounting estimates including the application of judgement-based accounting policies and the allocation of restricted expenses
- Auditing the risk of management override controls, including through testing of journal entries and other adjustments for appropriateness
- Performing analytical procedures to identify any unusual transactions.

Because of the field in which the charitable company operates in, we identified the following areas as those most likely to have a material impact on the financial statements:

Direct impact on financial statements:

- Companies Act 2006
- FRS 102
- SORP 2019

Indirect impact on financial statements:

- Employments laws
- GDPR
- PVG scheme

Because of the inherent limitations of an audit, there is risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

**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)**

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

**Lesley Campbell (Senior Statutory Auditor)
For and on behalf of Findlays Audit Limited
Statutory Auditors
11 Dudhope Terrace
Dundee
DD3 6TS**

Date:

Findlays Audit Limited 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 2024

| | Note | Unrestricted funds | Restricted fund | Total funds 2024 £ | Unrestricted funds | Restricted fund | Total funds 2023 £ |
|---|------|--------------------|-----------------|-----------------------|--------------------|-----------------|-----------------------|
| Income and endowments from | | | | | | | |
| Donations and legacies | 2 | 1,495 | 1,321 | 2,816 | - | 859 | 859 |
| Charitable activities | 3 | | | | | | |
| Elimination of discrimination | | 93,000 | 20,617 | 113,617 | 93,300 | 111,855 | 205,155 |
| Advancing equality | | - | 34,770 | 34,770 | 2,500 | 48,013 | 50,513 |
| Interpreting & Translating service | | 293,096 | - | 293,096 | 305,793 | - | 305,793 |
| Counselling service | | - | 3,500 | 3,500 | - | 10,333 | 10,333 |
| Language projects | | - | 40,488 | 40,488 | - | 29,686 | 29,686 |
| Syrian Refugee Drop in Support & advisory service | | - | - | - | - | 14,435 | 14,435 |
| Aberdeen Council of Voluntary Organisations | | - | - | - | - | - | - |
| NHSG-EF Health | | - | - | - | - | - | - |
| Prevention of Illegal Money Lending Casework | | - | 34,368 | 34,368 | - | 30,348 | 30,348 |
| Performance – ADAPT | | - | - | - | (1,920) | - | (1,920) |
| Integration & Social Cohesion Research in Torry | | - | - | - | - | - | - |
| Tackling & Preventing Destitution | | - | 29,782 | 29,782 | - | 31,889 | 31,889 |
| GH&DN | | - | 37,744 | 37,744 | - | 43,854 | 43,854 |
| Total charitable activities | | 386,096 | 201,269 | 587,365 | 399,673 | 320,413 | 720,086 |
| Other trading activities | 4 | 6,920 | 875 | 7,795 | 6,276 | - | 6,276 |
| Total income | | 394,511 | 203,465 | 597,976 | 405,949 | 321,272 | 727,221 |

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 2024 (continued)

| | Note | Unrestricted funds | Restricted fund | Total funds 2024 £ | Unrestricted funds | Restricted fund | Total funds 2023 £ |
|-------------------------------------|------|--------------------|-----------------|-----------------------|--------------------|-----------------|-----------------------|
| Expenditure on | | | | | | | |
| Raising funds | | 9,568 | - | 9,568 | 9,094 | - | 9,094 |
| Charitable activities | | | | | | | |
| Elimination of discrimination | | 95,502 | 93,069 | 188,571 | 93,158 | 137,728 | 230,886 |
| Advancing equality | | - | 44,582 | 44,582 | - | 34,335 | 34,335 |
| Interpreting & translation service | | 267,619 | - | 267,619 | 280,023 | - | 280,023 |
| Counselling service | | 15,057 | 7,828 | 22,885 | 15,910 | 13,138 | 29,048 |
| Language projects | | - | 39,664 | 39,664 | - | 30,608 | 30,608 |
| GH&DN | | - | 38,611 | 38,611 | - | 38,357 | 38,357 |
| Shared Futures | | 171 | - | 171 | 200 | - | 200 |
| New Scots Drop-In | | - | - | - | - | 16,520 | 16,520 |
| Prevention of Illegal Money Lending | | - | - | - | - | - | - |
| Other Trading Activities | | 500 | 741 | 1,241 | 303 | - | 303 |
| EU Engagement | | - | - | - | - | - | - |
| Tackling & Preventing Destitution | | - | 32,026 | 32,026 | - | 28,250 | 28,250 |
| Total expenditure | 5 | 388,417 | 256,521 | 644,938 | 398,688 | 298,936 | 697,624 |
| Net income/(expenditure) | | 6,094 | (53,056) | (46,962) | 7,261 | 22,336 | 29,597 |
| Transfers between funds | | (41,814) | 41,814 | - | (8,255) | 8,255 | - |
| Net movement in funds | | (35,720) | (11,242) | (46,962) | (994) | 30,591 | 29,597 |
| Reconciliation of funds | | | | | | | |
| Total funds brought forward | | 75,844 | 66,260 | 142,104 | 76,838 | 35,669 | 112,507 |
| Total funds carried forward | 11 | 40,124 | 55,018 | 95,142 | 75,844 | 66,260 | 142,104 |


Grampian Regional Equality Council Ltd (GREC)
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Balance sheet at 31 March 2024

| | Note | £ | 2024 £ | £ | 2023 £ |
|-------------------------------------|------|-----------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Office equipment | 8 | | 956 | | 2,115 |
| Current assets | | | | | |
| Debtors | 9 | 149,930 | | 162,352 | |
| Cash at bank and in hand | | 75,976 | | 75,600 | |
| | | | <u>225,906</u> | <u>237,952</u> | |
| Creditors | | | | | |
| Amounts falling due within one year | 10 | (131,720) | | (97,963) | |
| | | | <u>94,186</u> | | 139,989 |
| Net current assets | | | <u>94,186</u> | | <u>139,989</u> |
| Net assets | | | <u>95,142</u> | | <u>142,104</u> |
| Funds | | | | | |
| Unrestricted funds | 11 | | 40,124 | | 75,844 |
| Restricted funds | 11 | | 55,018 | | 66,260 |
| | | | <u>95,142</u> | | <u>142,104</u> |
| Total funds | 11 | | <u>95,142</u> | | <u>142,104</u> |

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 11 December 2024 and were signed on its behalf by:


[Maggie Main \(Dec 11, 2024 18:20 GMT\)](#)
Margaret Main
Treasurer
Company number SC396286

Grampian Regional Equality Council Ltd (GREC)
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Statement of cash flows for the year ended 31 March 2024

| | <i>Note</i> | 2024 £ | 2023 £ |
|---|-------------|------------------------|-----------------|
| Cash flows from/(used by) operating activities: | | | |
| Net cash from/(used by) operating activities | 12 | 818 | (159,230) |
| Cash flows used in investing activities: | | | |
| Purchase of tangible assets | | (442) | (1,992) |
| Net cash used in investing activities | | (442) | (1,992) |
| Change in cash and cash equivalents in the reporting period | | 376 | (161,222) |
| Cash and cash equivalents at 1 April 2023 | | 75,600 | 236,822 |
| Cash and cash equivalents at 31 March 2024 | | 75,976 ===== | 75,600 ===== |

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.

Notes to the financial statements (continued)

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 2024 £ | Unrestricted funds £ | Restricted funds £ | Total funds 2023 £ |
|---------------------------|-------------------------------------|-----------------------------------|---------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|
| Scottish Police Authority | 1,000 | - | 1,000 | - | - | - |
| ME-Time donations | - | 21 | 21 | - | 859 | 859 |
| University of Aberdeen | 250 | - | 250 | - | - | - |
| GH & DN donations | - | 800 | 800 | - | - | - |
| NRPF donations | - | 500 | 500 | - | - | - |
| Various cash donations | 245 | - | 245 | - | - | - |
| | <hr/> 1,495 ===== | <hr/> 1,321 ===== | <hr/> 2,816 ===== | <hr/> - ===== | <hr/> 859 ===== | <hr/> 859 ===== |

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

| 3 | Income from charitable activities | Unrestricted funds £ | Restricted funds £ | Total funds 2024 £ | Unrestricted funds £ | Restricted funds £ | Total funds 2023 £ |
|---|---|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| | Grants received | | | | | | |
| | <i>Elimination of Discrimination</i> | | | | | | |
| | Aberdeen City Council | 93,000 | - | 93,000 | 93,000 | - | 93,000 |
| | NHS Grampian | - | 2,022 | 2,022 | - | 2,022 | 2,022 |
| | Scottish Government | - | (2,739) | (2,739) | - | 62,395 | 62,395 |
| | Scottish Refugee Council | - | - | - | 300 | - | 300 |
| | Inspiring Scotland | - | 21,334 | 21,334 | - | 28,438 | 28,438 |
| | Exam Preparation Workshops | - | - | - | - | 19,000 | 19,000 |
| | <i>Advancing Equality</i> | | | | | | |
| | Research Data Scotland | - | - | - | - | 4,551 | 4,551 |
| | NHS Grampian | - | - | - | 2,500 | - | 2,500 |
| | Four Pillars | - | 34,770 | 34,770 | - | 43,462 | 43,462 |
| | <i>Interpreting & Translation Service</i> | | | | | | |
| | NHS Grampian | 19,500 | - | 19,500 | 22,500 | - | 22,500 |
| | In-Trans | 273,596 | - | 273,596 | 283,293 | - | 283,293 |
| | <i>Counselling Service</i> | | | | | | |
| | Children in Need | - | 3,500 | 3,500 | - | 10,333 | 10,333 |
| | <i>Language Projects</i> | | | | | | |
| | National Lottery Community Fund | - | 40,488 | 40,488 | - | 29,686 | 29,686 |
| | <i>Syrian Refugee Drop in Support & Advisory Service</i> | | | | | | |
| | Aberdeen City Council | - | - | - | - | 14,435 | 14,435 |
| | <i>Performance</i> | | | | | | |
| | ADAPT | - | - | - | (1,920) | - | (1,920) |
| | <i>GH & DN – Improve Health & Well Being</i> | | | | | | |
| | NHS Grampian | - | 11,020 | 11,020 | - | 4,910 | 4,910 |
| | ACVO – Healthwork | - | 10,000 | 10,000 | - | 21,800 | 21,800 |
| | AVA - Mental Healthwork | - | 9,450 | 9,450 | - | 10,000 | 10,000 |
| | Moray TSI – Mental Healthwork | - | 7,274 | 7,274 | - | 7,144 | 7,144 |
| | Carried forward | 386,096 | 137,119 | 523,215 | 399,673 | 258,176 | 657,849 |

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

Notes to the financial statements (continued)

| 3 | Income from charitable activities (continued) | Unrestricted funds | Restricted funds | Total funds 2024 | Unrestricted funds | Restricted funds | Total funds 2023 |
|---|--|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| | Brought forward | 386,096 | 137,119 | 523,215 | 399,673 | 258,176 | 657,849 |
| | <i>Tackling & preventing destitution</i> | | | | | | |
| | Accommodation assessment | - | - | - | - | 8,175 | 8,175 |
| | Housing needs and demands assessment – Moray Council | - | 3,538 | 3,538 | - | - | - |
| | Aberdeen City Council – Fairer Aberdeen | - | 26,244 | 26,244 | - | 23,714 | 23,714 |
| | <i>Casework</i> | | | | | | |
| | St James Place Charity Foundation | - | 428 | 428 | - | 2,571 | 2,571 |
| | Bank of Scotland | - | - | - | - | 21,110 | 21,110 |
| | SAREC & WSREC | - | 1,940 | 1,940 | - | - | - |
| | Robertson Trust | - | 32,000 | 32,000 | - | 6,667 | 6,667 |
| | | 386,096 | 201,269 | 587,365 | 399,673 | 320,413 | 720,086 |
| | | ===== | ===== | ===== | ===== | ===== | ===== |

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 £202,583 (2023 - £333,624).

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

Notes to the financial statements (continued)

4 Other trading activities

| | Unrestricted funds £ | Restricted funds £ | Total funds 2024 £ | Unrestricted funds £ | Restricted funds £ | Total funds 2023 £ |
|-----------------------|-------------------------------------|-----------------------------------|---------------------------------------|-------------------------------------|-----------------------------------|---------------------------------------|
| Social Work placement | 4,620 | - | 4,620 | 4,210 | - | 4,210 |
| Training - General | 2,300 | - | 2,300 | 2,066 | - | 2,066 |
| Other | - | 875 | 875 | - | - | - |
| | <u>6,920</u> | <u>875</u> | <u>7,795</u> | <u>6,276</u> | <u>-</u> | <u>6,276</u> |
| | ===== | ===== | ===== | ===== | ===== | ===== |

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

5 Total resources expended

| 2024 | 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 £ |
|---|--------------------|------------------------------------|-------------------------|------------------------------|--------------------------|------------------------|-----------------------------------|---------------------|------------------------|--|----------------------|
| Costs directly allocated to activities | | | | | | | | | | | |
| Salary costs | 9,568 | 156,304 | 19,483 | 59,892 | 19,433 | 31,853 | 31,517 | - | - | - | 328,050 |
| Interpreting & translation | - | 6,697 | - | 198,186 | 1,918 | - | 36 | - | - | - | 206,837 |
| Interpreter training | - | - | - | 400 | - | 996 | - | - | - | - | 1,396 |
| Supervision costs | - | - | - | 75 | - | - | - | - | - | - | 75 |
| Event organisation costs | - | 693 | 2,263 | 34 | - | - | 967 | 36 | - | - | 3,993 |
| Volunteer expenses | - | 223 | 731 | - | 512 | 549 | 178 | - | - | - | 2,193 |
| Mid project review | - | - | - | 200 | - | - | - | - | - | - | 200 |
| Reflective support group facilitation | - | - | - | 875 | - | - | - | - | - | - | 875 |
| Support costs allocated to activities | | | | | | | | | | | |
| Rent, rates and insurance | - | 2,342 | 1,348 | 2,700 | - | 1,202 | 4,192 | - | - | - | 11,784 |
| Membership and subscription | - | 239 | 15 | - | 238 | - | - | - | - | - | 492 |
| Utilities | - | (214) | - | - | - | - | - | - | - | - | (214) |
| Telephone and internet | - | 101 | 242 | 563 | 46 | 303 | 445 | - | - | - | 1,700 |
| Travel | - | 587 | 133 | - | - | 71 | 236 | 90 | - | - | 1,117 |
| Postages, stationery, copying & printing | - | 578 | 146 | 161 | - | 107 | 28 | - | - | - | 1,020 |
| Office cleaning and supplies | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous expenses | - | 971 | - | - | - | 59 | 3 | - | - | - | 1,033 |
| IT costs | - | 1,661 | 244 | 1,029 | - | 502 | 83 | - | - | - | 3,519 |
| Room / venue hire | - | 1,044 | 459 | 138 | 738 | 2,668 | 58 | 45 | - | - | 5,150 |
| CPD / teambuilding | - | 1,100 | 1,840 | - | - | - | - | - | - | - | 2,940 |
| Advertising and promotional materials | - | 157 | - | - | - | - | - | - | - | - | 157 |
| Staff, committee and GREC meetings | - | 134 | - | - | - | - | - | - | - | - | 134 |
| Repairs | - | 1,430 | 3,331 | 75 | - | 98 | 58 | - | - | - | 4,992 |
| Office move | - | - | - | - | - | - | - | - | - | - | - |
| Irrecoverable VAT | - | 2,705 | - | - | - | - | - | - | - | - | 2,705 |
| Depreciation | - | 910 | 177 | 339 | - | - | - | - | - | - | 1,426 |
| Contribution to PATH | - | - | 13,418 | - | - | - | - | - | - | - | 13,418 |
| | 9,568 | 177,662 | 43,830 | 264,667 | 22,885 | 38,408 | 37,801 | 171 | - | - | 594,992 |
| Governance costs | | | | | | | | | | | |
| Audit fees | - | 7,262 | 540 | 1,840 | - | 783 | 650 | - | - | - | 11,075 |
| Other accountancy fees | - | 3,623 | 212 | 1,112 | - | 473 | 160 | - | - | - | 5,580 |
| Bank charges | - | 24 | - | - | - | - | - | - | - | - | 24 |
| Total resources expended | 9,568 | 188,571 | 44,582 | 267,619 | 22,885 | 39,664 | 38,611 | 171 | - | - | 611,671 |

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

Notes to the financial statements (continued)

5 Total resources expended

| 2024 | Brought Forward £ | Other Trading Activities £ | EU Engagement £ | Tackling & preventing destitution £ | Total 2024 £ | Total 2023 £ |
|---|----------------------|-------------------------------|--------------------|--|-----------------|-----------------|
| Costs directly allocated to activities | | | | | | |
| Salary costs | 328,050 | 382 | - | 24,027 | 352,459 | 395,618 |
| Interpreting & translation | 206,837 | - | - | - | 206,837 | 214,310 |
| Interpreter training | 1,396 | - | - | - | 1,396 | 1,130 |
| Supervision costs | 75 | - | - | - | 75 | 4,050 |
| Event organisation costs | 3,993 | 90 | - | 1,023 | 5,106 | 5,161 |
| Volunteer expenses | 2,193 | - | - | 392 | 2,585 | 3,744 |
| Mid project review | 200 | - | - | - | 200 | 200 |
| Reflective support group facilitation | 875 | - | - | - | 875 | 1,155 |
| Support costs allocated to activities | | | | | | |
| Rent, rates and insurance | 11,784 | - | - | 1,400 | 13,184 | 14,070 |
| Membership and subscription | 492 | - | - | - | 492 | 497 |
| Utilities | (214) | - | - | - | (214) | 389 |
| Telephone and internet | 1,700 | 417 | - | 513 | 2,630 | 3,546 |
| Travel | 1,117 | 89 | - | 187 | 1,393 | 1,916 |
| Postages, stationery, copying & printing | 1,020 | - | - | 155 | 1,175 | 1,121 |
| Office cleaning and supplies | - | - | - | - | - | 1,054 |
| Miscellaneous expenses | 1,033 | - | - | - | 1,033 | 1,217 |
| IT costs | 3,519 | 83 | - | 524 | 4,126 | 4,798 |
| Room / venue hire | 5,150 | - | - | - | 5,150 | 4,035 |
| CPD / teambuilding | 2,940 | - | - | 2,596 | 5,536 | 4,003 |
| Advertising and promotional materials | 157 | - | - | - | 157 | 425 |
| Staff, committee and GREC meetings | 134 | - | - | - | 134 | 135 |
| Repairs | 4,992 | 180 | - | - | 5,172 | 561 |
| Office move | - | - | - | - | - | 1,932 |
| Irrecoverable VAT | 2,705 | - | - | - | 2,705 | 1,773 |
| Depreciation | 1,426 | - | - | 175 | 1,601 | 1,566 |
| Contribution to PATH | 13,418 | - | - | - | 13,418 | 15,722 |
| | 594,992 | 1,241 | - | 30,992 | 627,225 | 684,128 |
| Governance costs | | | | | | |
| Audit fees | 11,075 | - | - | 676 | 11,751 | 5,000 |
| Other accountancy fees | 5,580 | - | - | 358 | 5,938 | 8,472 |
| Bank charges | 24 | - | - | - | 24 | 24 |
| Total resources expended | 611,671 | 1,241 | - | 32,026 | 644,938 | 697,624 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

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)

5 Total resources expended (continued)

| 2023 | 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 £ |
|---|--------------------|------------------------------------|-------------------------|------------------------------|--------------------------|------------------------|-----------------------------------|---------------------|------------------------|--|----------------------|
| Costs directly allocated to activities | | | | | | | | | | | |
| Salary costs | 9,094 | 207,673 | 15,404 | 52,444 | 21,480 | 25,274 | 28,616 | - | 14,121 | - | 374,106 |
| Interpreting & translation | - | 6,635 | - | 205,361 | 1,260 | - | 425 | - | 440 | - | 214,121 |
| Interpreter training | - | - | - | 1,130 | - | - | - | - | - | - | 1,130 |
| Supervision costs | - | - | - | 700 | 3,350 | - | - | - | - | - | 4,050 |
| Event organisation costs | - | 3,508 | - | - | - | 36 | 125 | 200 | 517 | - | 4,386 |
| Volunteer expenses | - | 1,306 | 10 | - | 1,598 | 830 | - | - | - | - | 3,744 |
| Mid project review | - | - | - | 200 | - | - | - | - | - | - | 200 |
| Reflective support group facilitation | - | - | - | 1,155 | - | - | - | - | - | - | 1,155 |
| 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 | - | 32 | 210 | - | - | - | - | - | - | - | 242 |
| Staff, committee and GREC meetings | - | 135 | - | - | - | - | - | - | - | - | 135 |
| Repairs | - | 85 | 325 | - | 21 | 35 | 4 | - | - | - | 470 |
| Bad debts | - | - | - | - | - | - | - | - | - | - | - |
| Office move | - | 1,932 | - | - | - | - | - | - | - | - | 1,932 |
| Irrecoverable VAT | - | 1,773 | - | - | - | - | - | - | - | - | 1,773 |
| Depreciation | - | 873 | 177 | 341 | - | - | - | - | - | - | 1,391 |
| Contribution to PATH | - | - | 15,722 | - | - | - | - | - | - | - | 15,722 |
| | 9,094 | 226,773 | 33,765 | 274,617 | 29,048 | 30,101 | 36,957 | 200 | 16,160 | - | 656,715 |
| Governance costs | | | | | | | | | | | |
| Audit fees | - | 1,949 | 244 | 1,282 | - | 174 | 753 | - | 161 | - | 4,563 |
| Independent examination fees | - | - | - | - | - | - | - | - | - | - | - |
| Other accountancy 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

| 2023 | 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 | - |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total resources expended | 669,071 | 303 | - | 28,250 | 697,624 | 515,530 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

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 2024 nor for the year ended 31 March 2023.

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

| | 2024 | 2023 |
|-----------------------|-----------------------|----------------|
| | £ | £ |
| Wages and salaries | 316,111 | 349,997 |
| Social security costs | 12,060 | 18,089 |
| Pension costs | 24,288 | 27,532 |
| | <u>352,459</u> | <u>395,618</u> |
| | ===== | ===== |

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

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

| | 2024 | 2023 |
|-------------------------------|------------------|--------------|
| | No. | No. |
| Management and administration | 6 | 6 |
| Project workers | 19 | 19 |
| | <u>25</u> | <u>25</u> |
| | ===== | ===== |

The key management personnel of the charitable company's comprise the Trustees and the General Managers. The total employee benefits of the key management of the charitable company was £88,273 (2023 - £44,486), including employers pension contribution.

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

| | | |
|----------|-------------------------|-----------------------------------|
| 8 | Fixed assets | Office equipment £ |
| | Cost | |
| | At 31 March 2023 | 14,890 |
| | Additions | 442 |
| | | 15,332 |
| | At 31 March 2024 | 15,332 |
| | Depreciation | |
| | At 31 March 2023 | 12,775 |
| | Charge for year | 1,601 |
| | | 14,376 |
| | At 31 March 2024 | 14,376 |
| | Net book value | |
| | At 31 March 2024 | 956 |
| | | ===== |
| | At 31 March 2023 | 2,115 |
| | | ===== |
| | | Office equipment £ |
| | Cost | |
| | At 31 March 2022 | 12,898 |
| | Additions | 1,992 |
| | | 14,890 |
| | At 31 March 2023 | 14,890 |
| | Depreciation | |
| | At 31 March 2022 | 11,209 |
| | Charge for year | 1,566 |
| | | 12,775 |
| | At 31 March 2023 | 12,775 |
| | Net book value | |
| | At 31 March 2023 | 2,115 |
| | | ===== |
| | At 31 March 2022 | 1,689 |
| | | ===== |

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

| 9 Debtors | 2024 | 2023 |
|---|-----------------|--------------|
| | £ | £ |
| Prepayments | 4,252 | 2,372 |
| Other debtors | 145,678 | 159,980 |
| | <hr/> | <hr/> |
| | 149,930 | 162,352 |
| | ===== | ===== |
| | | |
| 10 Creditors amounts falling due within one year | 2024 | 2023 |
| | £ | £ |
| Trade creditors | 8,079 | 5,268 |
| Accruals | 22,414 | 21,169 |
| Other creditors | 9,474 | 12,370 |
| Other taxes and social security costs | 19,794 | 21,521 |
| Deferred income (see below) | 71,959 | 37,635 |
| | <hr/> | <hr/> |
| | 131,720 | 97,963 |
| | ===== | ===== |
| | | |
| Deferred income | | |
| Opening balance | 37,635 | 130,358 |
| Released in year | (37,635) | (130,358) |
| Income deferred in year | 71,959 | 37,635 |
| | <hr/> | <hr/> |
| Closing balance | 71,959 | 37,635 |
| | ===== | ===== |

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

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

11 Funds

| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2024 £ |
|--|----------------------------|-------------|------------------|----------------|-----------------------------|
| Movement in funds | | | | | |
| Unrestricted funds | | | | | |
| General funds | 74,812 | 394,511 | (388,417) | (41,384) | 39,522 |
| Designated funds | | | | | |
| New phone system | 602 | - | - | - | 602 |
| IT upgrade | - | - | - | - | - |
| Health & Safety | 430 | - | - | (430) | - |
| Total unrestricted funds | 75,844 | 394,511 | (388,417) | (41,814) | 40,124 |
| Restricted funds | | | | | |
| Me-Time | 1,308 | 3,520 | (7,828) | 3,000 | - |
| Clinterty | 2,392 | - | - | - | 2,392 |
| HIF LGBT Network | 927 | - | - | - | 927 |
| Language Café | 802 | 4,960 | (4,975) | - | 787 |
| GH&DN | 5,497 | 38,544 | (38,611) | - | 5,430 |
| NRPF | 3,639 | 26,744 | (29,974) | - | 409 |
| Syrian Refugee Drop In Support & Advice service | 6,328 | - | - | - | 6,328 |
| Exam prep classes | 3,249 | - | (3,174) | (75) | - |
| HFiners | 4,551 | - | (4,543) | (8) | - |
| Outreach | (1,085) | - | - | 1,085 | - |
| Casework | - | 2,369 | (40,171) | 37,802 | - |
| RGU/GREC2022 | 4,525 | - | - | - | 4,525 |
| AMIF Digital Inclusion | 13,214 | (2,739) | (173) | - | 10,302 |
| AMIF Women's Group | 3,658 | - | (173) | - | 3,485 |
| Community Hub | 1,095 | 2,022 | (3,127) | 10 | - |
| Engage Evidence Change | 7,518 | 21,334 | (27,450) | - | 1,402 |
| Heritage Lottery Fund – PATH | 8,642 | 21,352 | (26,620) | - | 3,374 |
| Financial Inclusion | | | | | |
| Outreach | - | 32,000 | (18,801) | - | 13,199 |
| Four Pillars | - | 13,418 | (13,418) | - | - |
| Integration & Inclusion Hub | - | 35,528 | (34,689) | - | 839 |
| MAP | - | 97 | (97) | - | - |
| Moray HDNA | - | 3,538 | (2,053) | - | 1,485 |
| MPS | - | 778 | (644) | - | 134 |
| Total restricted funds | 66,260 | 203,465 | (256,521) | 41,814 | 55,018 |
| Total funds | 142,104 | 597,976 | (644,938) | - | 95,142 |

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

| 11 Funds (continued) | 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 | 1,724 | 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> ===== |

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 |
| Me-Time | Monies received from BBC Children in Need to support the work of a counselling service. |
| 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. |
| 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. |
| 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. |
| Syria Partners Support Shared Futures | Funding from Aberdeen Council of Voluntary Organisations to run Shared Futures Project. |
| 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. |

Notes to the financial statements (continued)

11 Funds (continued)

| Name of restricted fund | Description, nature and purpose of the fund |
|---|--|
| 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. |
| 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 |
| Casework | Monies received from Robertson Trust to fund salary costs. |
| RGU / GREC 2022 | Funding from Robert Gordon University to facilitate research into integration and social cohesion in Torry. |
| 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 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. |
| Financial Inclusion Outreach | Funding to raise awareness of and support access to financial inclusion support. |
| Four Pillars | Funding towards a community-led heritage project exploring ethnic minority and queer community history in Aberdeen and surrounding areas. |
| Integration & Inclusion Hub | Funding from the national lottery. |
| MAP | Funding for New Scots community to access English learning support services. |
| Moray HDNA | Funding for Moray housing needs and demand assessment for travellers. |
| MPS | Funding for financial disadvantage project. |

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

Notes to the financial statements (continued)

11 Funds (continued)

| Name of restricted fund | Description, nature and purpose of the fund |
|-------------------------|---|
| 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). |
| Community Connectors | Funding from NHS Grampian to develop a network of health champions from diverse ethnic minorities. |
| HNDA | This project will create an accommodation assessment supported by engagement with Gypsy/Traveller, ethnic minority communities and Travelling Showpeople to inform the re-refresh of the Aberdeen City & Shire Housing Need and Demand Assessment |

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

| | 2024 £ | 2023 £ |
|---|-----------------|------------------|
| Net income for the reporting period | (46,962) | 29,597 |
| Depreciation charges | 1,601 | 1,566 |
| Decrease/(increase) in debtors | 12,422 | (106,630) |
| (Decrease)/increase in creditors | 33,757 | (83,763) |
| Net cash (used by)/from operating activities | 818 | (159,230) |
| | ===== | ===== |

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

Notes to the financial statements (continued)

13 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total funds |
|------------------------------------|-------------------------------|-----------------------------|------------------------|
| | £ | £ | £ |
| 2024 | | | |
| Fixed assets | 956 | - | 956 |
| Current assets | 98,929 | 126,977 | 225,906 |
| Current liabilities | (59,761) | (71,959) | (131,720) |
| | <hr/> | <hr/> | <hr/> |
| Net assets at 31 March 2024 | 40,124 | 55,018 | 95,142 |
| | ===== | ===== | ===== |
| | | | |
| | 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 |
| | ===== | ===== | ===== |

14 Related party transactions

During the year to 31 March 2024, income of £Nil (2023 - £106) was received from Aberdeen Performing Arts, a company in which C Allard is a director. At the year-end date £Nil (2023 - £Nil) was still outstanding.

15 Operating lease commitments

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

| | 2024 | 2023 |
|----------------------------|--------------|--------------|
| | £ | £ |
| Due within one year | 684 | 5,684 |
| Between two and five years | 1,539 | 2,394 |
| | <hr/> | <hr/> |
| | ===== | ===== |

16 Control

The charity is controlled by the Board of Trustees.












GREC Accounts 2024 dated

Final Audit Report

2024-12-11


| | |
|-----------------|--|
| Created: | 2024-12-11 |
| By: | lesley campbell (lesley.campbell@findlay-ca.co.uk) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAAdxP9LwW-n1jclJej-TfxleJI5uchjmR5 |

"GREC Accounts 2024 dated" History


-  Document created by lesley campbell (lesley.campbell@findlay-ca.co.uk)
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-  Document emailed to Maggie Main (19maggie@tiscali.co.uk) for signature
2024-12-11 - 10:27:45 AM GMT
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-  Signer Ross MacKay (rmackay@grec.co.uk) entered name at signing as Ross Mackay
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Signature Date: 2024-12-11 - 8:41:50 PM GMT - Time Source: server

 Agreement completed.

2024-12-11 - 8:41:50 PM GMT