



equality for all

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

**Trustees' annual report and financial statements
for the year ended 31 March 2025**

Company number SC396286
Charity number SC001823

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Grampian Regional Equality Council Ltd (GREC)
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Company information

Trustees	John Tomlinson, Chairman Dr Hector Williams, Vice-Chair Margaret Main, Treasurer Ibidun Daramola Zuzana Jatelova Forbes McCallum Dr Narayan Shrestha Dr Natascha Mueller-Hirth Abeer Helmy Mohamed Eladany
Senior management team	Ross Mackay, Co-General Manager Maria Jose Pavez, Co-General Manager
Contact address	C/O Neoworx The Quadrant (Room 204) Room 204 Poynerhook Road Aberdeen AB11 5QX
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 for the year ended 31 March 2025

Chair's Report

In 2024-25 GREC started a year of celebration for its 40th Anniversary with a first event hosted by the University of Aberdeen Library. It was wonderful to meet up again with people from GREC's history and to see them alongside the people who are GREC's present day and immediate future. It was a reminder of the importance of building on and sustaining our contribution to North East Scotland, while adapting what we do to meet contemporary challenges.

That adaptation means refreshing our organisational focus while holding firm to our vision for Equality for All and contributing to community cohesion in our communities. Two points in relation to this. First, GREC is nearing completion of our updated organisational strategy which the new Board (following the AGM) will be invited to approve in the course of 2026. Second, social cohesion is being particularly tested given such divergent current responses to immigration – GREC is gearing up to become more proactive in the face of these challenges, supporting dialogue and myth busting. Meantime, we continue the high-quality ongoing core work including language interpretation, language cafes, casework, counselling support, policy and research, and the range of projects to support communities.

We remain indebted to our various funders who make our work possible. Aware of the financial challenges we all face our Finance and General Purposes Committee has been actively supporting work to expand our offer while seeking to contribute to meeting core costs through Training Services and Language Services.

Our Membership Committee has continued its work to expand our Voting Members and the Friends of GREC. In addition, they have been overseeing our efforts to broaden our connections to communities across the North East and the influence of lived experience on our own work and our ability to influence, as a critical friend, the work of our partners.

It is always a pleasure each year to acknowledge our wonderful staff who continue to excel, individually and as a team. I also pay tribute to the work of my fellow Board members and the respective committee chairs. We are hoping that the AGM will approve the expansion of committees to include more than one additional voting member and if so, encourage members to come forward to contribute in this way. And once again I am delighted to acknowledge, with gratitude, the skilled interpreters, translators and volunteers who help to sustain our range of services.

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.

Dr John Tomlinson
Chair, GREC

General Manager's report

The 2024-2025 financial period was momentous for GREC as we embarked on a series of events to recognise our 40th anniversary, beginning with a community and partner event on the top floor of the University of Aberdeen Sir Duncan Rice Library in October 2024. Interest was such that we had to run two similar sessions, with over 160 attendees across the day. It has been humbling, challenging, but motivating, to reflect on the work of our predecessors, and look ahead to new challenges and innovative approaches for GREC to constructively contribute towards positive change and resolution.

We have also continued work in this period to draft our new strategy and action plan for 2026 and beyond. We are progressing well with our key objective to develop our policy and research capacity, establish ourselves as an organisation that is actively influencing policy both within the Grampian region and nationally, and as a credible research partner, now proactively sought out by collaborators.

We continue to do significant work in response to the fast and ever-evolving picture of asylum 'dispersal' and refugee resettlement in the region. It is positive that the Grampian region actively welcomes those seeking refuge and sanctuary, quickly becoming the second largest 'dispersal' area in Scotland, 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 hard to promote a positive, strategic, and proactive approach to multi-directional integration, inclusion, and participation with New Scots communities.

We have also continued to embed good practice around living and lived experience, peer support, fair remuneration, and co-production, particularly as we develop our co-designed Active Citizens project, hosting staff for the NRNE Partnership coordinated a Lived Experience Group with people with NRPF, and piloting a Rights Reps group in Aberdeen in collaboration with Just Right Scotland.

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

We continue to deliver our core projects and services, Casework, Counselling, and our Language Café Hub – 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 and engage with (other) community members and services, learn and practise English, and seek reliable advice and support.

Our GREC Language Services (formerly In-Trans) continue to be in high demand, and we are very proud of the breadth of locally spoken languages we can support and very high level of satisfaction of our clients in the public and private sector.

As we continue to recognise GREC's 40th Anniversary into 25-26, culminating with a Civic event at Aberdeen City Town House in September 2025, we would like to again acknowledge the invaluable contributions of Staff, Trustees, Members, Volunteers and Communities this year and throughout the previous 40 years, and reaffirm our commitment to take bold, innovative approaches towards a more welcoming and inclusive community in the North East of Scotland.

R. A. Mackay

R. A. Mackay (Dec 22, 2025 16:55:07 GMT).....

Ross Mackay
Co-General Manager

Trustees report for the year ended 31 March 2025

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2025.

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.

The directors who served during the year and up to the date of signing were:

John Tomlinson - Chairman
Dr Hector Williams - Vice Chair
Margaret Main - Treasurer
Ibidun Daramola
Zuzana Jatelova
Fatima Joji - resigned 3rd December 2025
Sola Kasim - resigned 3rd December 2025
Forbes McCallum
Cllr M Tauqeer Malik - resigned 3rd December 2025
Philip Muinde OBE DL - resigned 3rd December 2025
Dr Ruth Payne - resigned 3rd December 2025
Dr Narayan Shrestha
Dr Natascha Mueller-Hirth - appointed 3rd December 2025
Mrs Abeer Helmy Mohamed Eladany - appointed 3rd December 2025

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.

Trustees report for the year ended 31 March 2025 (continued)

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.

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.

The Policy and Research Committee consists of five voting members of GREC, including the honorary Chair and three other Trustees. Its responsibilities, in the main, are to consider and develop policy positions and consultation responses. It is also attended by relevant GREC Staff team members.

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.
- Increase in threats to staff working with sanctuary-seeking communities, from far right actors.

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.

In-Trans Interpreting and Translation services

GREC Language Services (In-Trans) supported over 4600 interpreting requests this year, meeting high demand for Polish (1607 requests), Arabic (534), Russian (692), and Ukrainian (343) with consistent support provided across healthcare, local authorities, charities, and private sector clients. We have also strengthened our capacity to respond to emerging, local needs by sourcing interpreters for hard-to-find languages including Amharic (3) Dari (14) Pashto (18) and Kurdish (24). While smaller in number, these requests reflect not only our responsiveness as a service but also our commitment to serving the full breadth of our community and ensuring that no request goes unanswered. Our continued partnership with NHS Grampian remained central to our work, and since February 2025 we have also begun supporting NHS Tayside, extending our reach and reinforcing our role as a trusted provider of language services within the public sector.

2024-25 was a year of consolidation, with new team members settling in and our services reviewed, all while maintaining the high standards our clients expect. In 2025-26 we intend to build on this foundation by embedding updated processes, improving efficiency and accuracy through system upgrades, and refreshing our branding and marketing. Our aim is to strengthen GREC Language Services (In-Trans) as a reliable and scalable service and ensure we remain sustainable in these increasingly financially challenging times.

Casework service and Financial Inclusion work

In this period, the Casework Project supported 204 clients, 21 that continued in some way from the previous year, while the remaining 183 were all new clients to the service. A significant number of cases remained active at 31 March 2025 and continue into 2025/26. 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 also supported hate crime/incident matters, including helping clients report to Police Scotland, liaising with police contacts on recording/handling, and referring to counselling and victim support where appropriate. The vast majority of hate crime queries we received were race-related. 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 Project aims to reduce poverty and promote financial inclusion among local minority ethnic communities by:

- delivering targeted outreach and engagement that provides financial inclusion casework to help individuals access unclaimed benefits, secure financial support, and improve employability;
- collaborating with partner agencies to train and resource community groups so they can better support people affected by poverty and trauma; and
- challenging systemic barriers by identifying institutional obstacles that exclude minority ethnic communities and working with relevant organisations to advocate for change.

Over the funding period, the FIPC (Financial Inclusion Project Coordinator) engaged with 104 clients. 50 received one-to-one support defined as at least two in-person appointments, including 29 new clients and 21 returning with ongoing needs.

In the first half of the year, the FIPC supported most ongoing clients through the UK Government's managed migration to Universal Credit helping them respond to notices and complete applications before strict deadlines. It replaced legacy benefits such as ESA, JSA, and Child Tax Credit and posed a risk of income loss for those unable to apply in time.

Casework service and Financial Inclusion work (continued)

Support also included help with benefits, employability, and navigating digital documentation systems. Fifteen clients required assistance with the UK Government's eVisa system, a policy change affecting proof of status for work, housing, and services. Ten applications were completed, five remain ongoing. As deadlines shift and digital barriers persist, this work is expected to grow. The FIPC has developed expertise in managing eVisa-related issues and is sought out by clients and partner organisations. While GREC is not a registered immigration advice provider, the FIPC can assist with the eVisa process and liaise with the Home Office on technical issues, or support access to qualified advice.

The FIPC also referred clients, particularly newly arrived refugees and destitute families, to foodbanks and local charities for emergency food, furniture, and household items. Additional support included signposting around debt management, fuel poverty, and employability for New Scots and other migrant communities.

Counselling Service

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 are either accredited registered counselling psychotherapists with postgraduate diplomas in counselling, or trainees on student placement with us. All are registered members of the relevant professional bodies – COSCA and/or BACP (British Association for Counselling and Psychotherapy).

This service is provided to ensure that all clients have equal access to counselling support. All our counsellors are additionally trained and within their competency in interpreter-assisted counselling before starting working with the clients. The Counselling Service has established a robust partnership with GREC Language Service to ensure the provision of suitable interpreters to assist in the counselling appointments.

Adult Counselling: for each client, the counselling sessions take place once a week and last for one hour. The delivery of the Counselling appointment is either in person at our designated therapy rooms or online (via Zoom, Google Meet or Microsoft Teams).

GREC's Counselling service has supported 50 adult clients during the period from April 2024 to March 2025. The demographic of our clients is diverse, and 56% of clients are accessing our counselling support with interpreter assistance due to English not being their first language. Our adult clients are from varied backgrounds, and in the 2024-2025 period, we supported individuals from a diverse range of at least 20 nationalities across four continents, with the areas of origin as follows: 28% from Eastern Europe, 30% Middle East, 18% Africa, 14% Asia and 10% each from South America and Scotland. Working closely with NHS Grampian, we have received a growing number of referrals (54%) to support the New Scots community (individuals seeking Asylum or with Refugee status).

Referral routes have remained largely stable. GREC's internal Casework project (42%) has been the primary referrer, and the remaining referrals come from self-referral (24%), NHS-Grampian (20%) and a blend of Social Work and third sector (14%). Clients were affected by a broad range of presenting issues; however, Discrimination (Race/Ethnicity/Disability) was the most prevalent; with Social Isolation, War-associated trauma, Domestic Abuse, and Seeking Asylum being the next most prevalent.

Counselling Service (continued)

Me-Time (Children Play Therapy and Young People Counselling): since October 2024, GREC's Me-Time counselling service has been supporting children and young people from New Scots communities (either unaccompanied refugees or those here with family), funded by Aberdeenshire Council. In the past 12 months, Me-Time counselling service has provided the weekly counselling sessions to support 25 children and young clients in Peterhead and Fraserburgh areas. Me-Time clients are also from varied backgrounds, from at least 10 nationalities. 60% of the children and young New Scots have been accessing counselling support with interpreting assistance. Due to funding specifics, the main referrer has been Aberdeenshire Council Resettlement Team, NHS Grampian Team, and Social Work within Aberdeenshire Council, and all our young clients are seeking asylum or have refugee status, based in Aberdeenshire.

Funding remains challenging, particularly for supporting adult New Scots communities in Aberdeen city and shire, as well as local children and young people in Aberdeen city, who have all been impacted by inequality, institutional and personal racism and discrimination. We continue working proactively to secure new funding.

Language Cafe Hub

The weekly Drop-in Language Cafe is a recognised social learning space in the city that supports diverse and minority groups by providing guidance to support services, tackling isolation, and offering an open, warm space for English language practice to improve self-confidence and create active social engagement.

The success of the 2023-24 creativity approach led us to redesign our weekly sessions to include a permanent creative practitioner as a key partner in facilitating them in 24-25. The sessions are now in two parts: a quick introduction to the topic of the week provided by a local organisation with expertise and engagement opportunities, followed by a participatory activity designed by the creative practitioner to enhance understanding of the topic, and concluding with a story. As a result, we welcomed an average of 50 Cafétistas per week, with 7 new attendees per session, and maintained our volunteer support of 7 volunteers.

Additionally, this year, we strengthened our community connections with local organisations by highlighting opportunities for upskilling and volunteering offered by organisations such as CFINE, ACVO, and Skills Development Scotland. Also, we delivered other activities in the hub with the following partnerships:

- The National Trust for Scotland visited us to inform the Cafétistas about the projects and also offered a guided visit to Fyvie Castle.
- The Equalities Engagement Team of the Aberdeen City Council participated in various sessions to include living and lived experience regarding local concerns about the services available in the city and how proposed budget cuts could impact service users.
- We organised a Health MOT event with Waverley Care that invited other health and wellbeing charities and programs in the city, providing access and information about them to our cafetistas and the community.
- We organised a community planting of fruit trees in Tillydrone to celebrate GREC's 40th anniversary with CFINE and Earth & Worms.
- The Seraphus EUSS advice and support project, run through the Citizens Rights Project, offered an informative 1:1 session about the European settlement.

Language Cafe Hub (continued)

Our Aberdeen ESOL map, hosted in Google My Maps has been viewed more than 30,000 times. It has been shared widely with local organisations, field workers and Cafétistas, helping new learners to find ESOL services in the city. The map can be consulted by following the link: <https://sites.google.com/view/draft-esol-grec>

Last year, Aberdeenshire Council commissioned us to create an online map about the places and organisations where Ukrainian and wider New Scots communities can access English learning support services in Aberdeenshire. These services included access to learning resources (libraries), English classes and language/conversation cafés. During the project, we collected data from our workshops in different towns around the shire (Peterhead, Inverurie, Ellon, Westhill, and Aberdeen), we chatted with various organisations that deliver classes, such as the Community Learning Development Team and NESCOL, and we used the Scottish Census (2022) for establishing a baseline of the spatial distribution of potential ESOL users. This information enabled us to create various types of thematic, social, and online maps. These maps combine geospatial statistics with community-led data, making them accessible to multiple audiences through the integration of online automated translation services. Our findings revealed that there is a diverse range of ESOL support services, demand is increasing, and communities feel that there are limitations to accessing these services. These limitations can be explained by two problematic behaviours: linguistic online gatekeeping, which refers to controlling access to ESOL services, and linguistic online fencing, which involves building or practising barriers to access these services. Both create limits to the level of awareness and satisfaction with the available services. If you want to read the full report, you can follow this link: <https://sites.google.com/view/grec-map-learn-abshire/home>.

No Recourse North East Partnership, hosted by GREC

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 third year of the project. The project provides a focus for the partnership's work through the NRNE website and the training offered by the Project Co-ordinator to organisations in the third and public sectors. The work intersects with support provided by GREC caseworkers, in which discrimination or other barriers to accessing support (e.g., language) are identified.

By the end of March 2025, we had delivered training to a total of at least 659 people from 67 third sector organisations or public departments (including NHS Grampian and various Council departments). Between the relevant dates, we trained at least 198 people from 26 organisations.

The original training session, "Introduction to NRPF," follows a consistent framework but has been updated many times to keep pace with fast-changing immigration legislation from Westminster, conditions on the ground, and feedback from trainees and organisations. A second training session on The Asylum Process and NRPF has also been introduced, delivered on 10 occasions to at least 34 participants. Given the immense importance and media/political attention paid to the Asylum Process and those seeking asylum, a third training session focusing on the realities of the process is in development.

In the previous year, our NRPF Lived Experience group held its first meeting on 12th June 2023 and met seven times, growing in size from four regular attendees to eight. In the current year, we have had 14 meetings during the relevant dates, with regular attendance of at least six members per meeting. This year, the Lived Experience group has focused their efforts on creating a film in collaboration with Station House Media Unit (SHMU). The group first met with members of the SHMU team in March 2024 and wrapped up the process in March 2025, creating a 7-minute video that explains what NRPF is and several members' experiences living with the condition. We plan to share the video and use it as one of our central resources for educating and engaging people in discussions about NRPF, as well as for sharing the resource with policymakers.

No Recourse North East Partnership, hosted by GREC (continued)

We remain in regular contact with partners through our scheduled partner-wide meetings and engage with specific members in the relevant subgroups: International Students, Asylum and Gender-Based Abuse. We continue to meet with NRPF Officer at Aberdeenshire Council, however, progress has been slow due to internal reshufflings at the council and the upcoming Scottish elections.

Health and Diversity Network

Grampian Health & Diversity Network (GH&DN) is an initiative implemented by GREC to promote health equity and build capacity for community members from ethnic minorities to be a voice of positive change (Health Champions) for their communities by:

1. Increasing awareness on information around mental health and wellbeing, keeping an active lifestyle, screening programmes, and prevention;
2. Increasing participation in designing and improving health services; and
3. Supporting community groups to develop their own initiatives and activities.

To support these goals we have developed our Health Champions Model, a community-led approach that empowers and builds capacity for individuals to promote health and wellbeing within their own networks. Through this model, we invest directly in communities by engaging Community Connectors, sessional workers who are already trusted and deeply embedded within their local areas. Their role is to bridge gaps in engagement and build networks of Health Champions representing a wide range of backgrounds, including African, Muslim, and Polish/Eastern European communities, across Grampian.

Each Community Connector fosters a network that grows organically, reflecting the unique strengths, perspectives, and priorities of their community. To date, over 340 volunteers have joined as Health Champions, with around 285 based in Aberdeen, representing more than 27 national and ethnic origins.

Key achievements over the reporting period include:

1. Coordinating a Health MOT Days for ethnic minority communities (May 2024), with over 80 participants attending.
2. Delivering a workshop at the Aberdeen Population Health and Data Conference to challenge misconceptions about migration and its perceived impact on public systems.
3. Evolving the project from community-based to also include a place-based approach, ensuring stronger engagement in priority and SIMD areas.
4. Hosting a PPIE (Patient and Public Involvement and Engagement) session with Robert Gordon University (RGU) exploring the mental health and wellbeing of young people from ethnic minority backgrounds.
5. Gathering community feedback on healthcare access, contributing to NHS and Public Health service improvements.
6. Collaborating with NHSG and Public Health teams to design culturally appropriate communication materials for screening programmes targeting African and Polish communities.
7. Delivering training and awareness sessions for Health Champions on key topics such as the National Screening Programme, mental health and suicide prevention, and smoking and alcohol use during pregnancy.
8. A particular highlight of the year was welcoming the Scottish Minister for Public Health and Women's Health to Grampian. This visit offered a meaningful opportunity to share the project's journey from its inception to its evolution, achievements, and ongoing challenges.

Health and Diversity Network (continued)

Community participants have also provided rich feedback, underscoring the project's value and impact at grassroots level.

- "Before becoming a health champion, understanding the UK healthcare system was a challenge, but the various health information, especially mental health support and resources have really helped me". Health Champion – Polish Community.
- "Chatting with other health champions like me on different health topics has given me confidence to discuss mental health openly, something that was a taboo in my culture. – Health Champion - Afghan community.

How Fair is North East Scotland? (HFINES)

HFINES is an online collection of data covering Aberdeen City, Aberdeenshire and Moray. Originally published as written reports in 2018 and 2021, the online version is more user-friendly, with all material linked back to original sources. 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.

Starting in late 2024, as new data from the 2022 Census became available, this has been added to HFINES. Initially, topics covered broad information like population age, ethnicity, country of birth, religion, sexual orientation, and transgender identity. From early 2025, using the 'flexible table builder' tool, we were able to consider more detailed data, for example economic activity, level of education or housing tenancy by ethnic group. We have also been using this material to develop briefing papers about key issues in Grampian, for example the gap between educational achievement and employment for people with African ethnicity.

More about our research is available on grec.co.uk/research.

Research project with Migration Policy Scotland Research (MPS)

Between April 2024 and March 2025, we worked with MPS on researching Financial Disadvantage in Low/Medium Income Migrant Households. After initial collaboration to help design the research, we conducted focus groups and individual interviews with 27 people from 12 countries, discussing the extra expenses faced by migrant families. In October 2024, MPS published a report entitled 'Open the Door: Migrants Facing Financial Disadvantage and their Needs for Support.' This was followed by several pilot projects exploring ways to improve the issues identified.

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. Some key developments during the 2024-25 period included:

- Ongoing work with the Scottish Government and Transport Scotland to secure free bus travel for people seeking asylum;
- Facilitating a group to coordinate support services for Unaccompanied Asylum Seeking Children and Young People, which encouraged ACC to create a new dedicated team focusing on this group;
- Contribution (alongside the Aberdeen University Anti-Racism Roundtable) towards the development of the new Anti-Racism Observatory for Scotland;
- Supporting local community members to take part in an anti-racism event held in Glasgow in February 2025, led by Gary Younge and other academics, with a series of third sector and grassroots organisations, mainly from Glasgow;
- Participation in local and national networks including Integrate Grampian, local community planning partnerships, resettlement teams, NHS Grampian and Aberdeen City Health and Social Care Partnership equalities networks and strategic planning/steering groups, and the Race Equality and Human Rights Network.

Training

In this year our focus was on promoting GREC Training and Consultancy Services as a new, local service, via social media and at networking events. We adopted a soft start to define our strengths and learn more about our potential market with key support from Business Gateway.

We developed a definitive training offer, including several modules, such as Unconscious Bias, Cultural Competence, and Intersectionality, and approached potential clients to introduce our new services.

We developed bespoke training inputs for a consortium of Children and Family services from Aberdeen, Moray and Aberdeenshire Councils, along with the Child Protection Unit from Police Scotland, where GREC delivered a mix of six on-line and on-site sessions for a multidisciplinary group of mostly social workers. The training events took place between October and November 2024. Feedback surveys showed a high level of engagement and interest.

Other training sessions delivered during this financial year included NHS Grampian (Paediatric Psychology), Bon Accord Training, Ocean Scan, and Ferryhill and Kaimhill primary schools. New training has been requested and booked for next year via contacts made during the 2024-2025 financial year, suggesting that interest in equality training along with GREC's experience and expertise are well received.

New Scots Active Citizens

In the reporting period, the Active Citizens project has expanded its reach and strengthened community relationships across Aberdeenshire. Two main programme blocks have been delivered: one with Ukrainian participants and another with a mixed group of Syrian and Ukrainian. In addition, discussions have been conducted to engage with unaccompanied asylum-seeking young people in Peterhead, and to explore future delivery with the Afghan community, and another New Scots group emerging in Fraserburgh.

- Cohort 1 – Ukrainian Group:

Completed a full block of 14 sessions following extensive co-design with 36 registered participants. While many of the 36 registered attended on and off, the final graduates (who attended over 75% of sessions) were 13. Themes covered included Scottish culture, employability, wellbeing, housing, health access, rights, legal access and mental health. Average attendance was 16 per session. Strong peer support developed within the group. Post-programme feedback was consistently positive. Several participants have since enrolled in college or vocational courses and remain connected to one another through informal networks.

- Cohort 2 – Ellon Group (Syrian and Ukrainian participants):

Launched in March 2025 with 12 initial expressions of interest and steady attendance of 3–5 participants per session. Sessions are co-designed and responsive, addressing practical topics such as housing, ESOL, employment and health access. A partnership with the Ellon Language Café has been vital for maintaining engagement. Group cohesion continues to develop.

Key Achievements include:

- Established strong partnerships with community organisations and service providers across the region.
- Successfully delivered a full first block with measurable participant growth in confidence, knowledge and social connection.
- Free venue support secured from The Salvation Army Citadel, allowing reallocation of resources to enhance activities.
- Collaborative links created with cultural partners (e.g. Aberdeen Performing Arts) to promote cultural inclusion and belonging.
- Introduced flexible co-design processes that ensure community ownership of the content and format.

New Scots Active Citizens (continued)

Challenges and learning:

- Many communities (especially in Peterhead) seem to be resistant to having sessions like we offer. The delay with the project is the result of accessing many groups across Aberdeenshire without further responses from the community leaders.
- Sustaining regular attendance remains difficult due to participants' work, study and family commitments.
- Limited access to Ukrainian interpreters in Ellon has impacted inclusion as well as delivery of some sessions. For example, due to lack of interpreters, a session with NHS representatives has been rescheduled several times.
- Emotional wellbeing and trauma-related needs continue to surface across all cohorts, exceeding available local provision.
- Gaps in immigration and legal support persist, particularly given the lack of regional legal aid capacity.

Next Steps and Priorities:

- Complete the Ellon block and hold a closing session or graduation.
- Strengthen collaboration with Just Right Scotland to provide immigration and rights-based input.
- Explore potential delivery with the Afghan community, further engagement with asylum-seeking youth in Peterhead and a New Scots group in Fraserburgh.
- Advocate for improved trauma-informed mental health support across all refugee and asylum-seeking communities.

The project has made significant progress in building trust, connection and civic awareness among refugee and displaced communities across the region. The two-group structure has proven effective in reaching participants at different stages of settlement and integration. While attendance and resource challenges persist, the flexible, co-designed approach continues to ensure meaningful engagement with positive outcomes.

Volunteering

As ever, we express our gratitude to all those who contributed towards GREC, particularly our qualified, skilled, and dedicated volunteers without whom many of GREC projects would not be possible. Between April 2024 and March 2025, in addition to all our contributors in our Health & Diversity Network and our upcoming Rights Reps projects, we had over 30 volunteers who contributed to Language Café, Adult and Me-Time Counselling, research, and other projects. We thank our current and past volunteers for their contribution to GREC over the years, thank you.

Partnership Work

The Equalities Participation Network (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 15 active members, and more than 40 on the email list. In the nine meetings of 2024-25, speakers included representatives from the Aberdeen Violence Against Women and Girls Partnership, Guide Dogs, the Scottish Accessible Transport Alliance, and the Fairer Aberdeen Fund. There was also discussion about the ACC budget and BSL plan. Over three sessions (including one in person), EPN members contributed to drafting ACC's Equality Outcomes for 2025-29.

In late 2024, we conducted focus groups with 35 people from ethnic minority groups, discussing experiences of systemic racism, and ideas for the Anti-Racism Observatory for Scotland (AROS), which is currently in development. Key points included the need for stable long-term funding, clear lines of accountability, geographic diversity, and the importance of communicating that racism affects everyone negatively – not just people who are targeted.

Financial Review

During the financial year 1st April 2024 to 31st March 2025, the charity made a net deficit of £34,626 (2024 – £46,962). Included within this is a surplus of £6,775 (2024 – deficit of £11,242) on restricted funds and a deficit of £41,401 (2024 - £35,720) on unrestricted funds. Balance sheet funds stood at £60,516 (2024 - £95,142) comprising restricted funds of £45,614 (2024 - £38,839) and unrestricted funds of £14,902 (2024 - £56,303).

Total income is made up as follows:

	2025		2024	
	£	%	£	%
Donations	1,634	0.27	2,816	0.47
Charitable activities	594,607	98.23	587,365	98.23
Other trading activities	9,041	1.49	7,795	1.30
	<hr/>		<hr/>	
	605,282		597,976	
	<hr/>		<hr/>	

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 2025, total reserves required has been calculated at between £102,503 and £135,971.

The balance held as unrestricted funds as at 31 March 2025 was £14,902 (2024 - £56,303) of which £13,813 (2024 - £55,347) 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.

Core funding has been secured for the next 3 years, with the AB Charitable Trust, and we're targeting several other core funds over this year. We've also invested money and time into developing capacity within GREC Language Services, and GREC Training and Consultancy, to increase our income, with funded support from Business Gateway.

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 22 December 2025 and signed on their behalf by:


John Tomlinson
John Tomlinson (Dec 22, 2025 16:57:55 GMT)


Margaret Main
Margaret Main (Dec 22, 2025 16:00:23 GMT)

Statement of Trustees' Responsibilities

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

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

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

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

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

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

Opinion

We have audited the financial statements of Grampian Regional Equality Council Ltd (the charitable company) for the year ended 31 March 2025 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 2025 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 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 the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of 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 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.

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

Auditor's responsibilities for the audit of the financial statements (continued)

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, 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:

- Employment 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.

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

Date: 22 December 2025

Findlays Audit Limited is eligible to act as auditor 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 2025

	Note	Unrestricted funds	Restricted fund	Total funds 2025 £	Unrestricted funds	Restricted fund	Total funds 2024 £
Income and endowments from							
Donations and legacies	2	411	1,223	1,634	1,495	1,321	2,816
Charitable activities	3						
Elimination of discrimination		95,374	41,514	136,888	93,000	20,617	113,617
Advancing equality		139	-	139	-	34,770	34,770
Interpreting & translating service		250,046	-	250,046	293,096	-	293,096
Counselling service		-	7,291	7,291	-	3,500	3,500
Language projects		-	45,465	45,465	-	40,488	40,488
Active citizens		-	34,500	34,500	-	-	-
Casework		-	40,120	40,120	-	34,368	34,368
Tackling & preventing destitution		-	41,958	41,958	-	29,782	29,782
GH&DN		-	26,337	26,337	-	37,744	37,744
Maps		-	11,863	11,863	-	-	-
Total charitable activities		345,559	249,048	594,607	386,096	201,269	587,365
Other trading activities	4	7,270	1,771	9,041	6,920	875	7,795
Total income		353,240	252,042	605,282	394,511	203,465	597,976

Statement of financial activities (including income and expenditure account) for the year ended 31 March 2025 (continued)

	Note	Unrestricted funds	Restricted fund	Total funds 2025 £	As restated Unrestricted funds	As restated Restricted fund	As restated Total funds 2024 £
Expenditure on Raising funds		9,442	-	9,442	9,568	-	9,568
Charitable activities							
Elimination of discrimination		101,500	101,143	202,643	95,502	93,069	188,571
Advancing equality		-	4,593	4,593	-	44,582	44,582
Interpreting & translation service		241,592	-	241,592	267,619	-	267,619
Counselling service		18,355	13,295	31,650	15,057	7,828	22,885
Language projects		-	44,229	44,229	-	39,664	39,664
GH&DN		-	30,836	30,836	-	38,611	38,611
Shared futures		278	-	278	171	-	171
Active citizens		-	24,894	24,894	-	-	-
Other trading activities		80	11,725	11,805	500	741	1,241
Tackling & preventing destitution		-	37,946	37,946	-	32,026	32,026
Total expenditure	5	371,247	268,661	639,908	388,417	256,521	644,938
Net (expenditure)/income Transfers between funds		(18,007) (23,394)	(16,619) 23,394	(34,626) -	6,094 (41,814)	(53,056) 41,814	(46,962) -
Net movement in funds		(41,401)	6,775	(34,626)	(35,720)	(11,242)	(46,962)
Reconciliation of funds							
Total funds brought forward		56,303	38,839	95,142	92,023	50,081	142,104
Total funds carried forward	11	14,902 =====	45,614 =====	60,516 =====	56,303 =====	38,839 =====	95,142 =====

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

Balance sheet at 31 March 2025

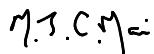
	Note	£	2025 £	As restated 2024 £
Fixed assets				
Office equipment	8		1,089	956
Current assets				
Debtors	9	61,920	149,930	
Cash at bank and in hand		113,078	75,976	
		<hr/>	<hr/>	
		174,998	225,906	
Creditors				
Amounts falling due within one year	10	(115,571)	(131,720)	
		<hr/>	<hr/>	
Net current assets			59,427	94,186
			<hr/>	<hr/>
Net assets			60,516	95,142
			<hr/> <hr/>	<hr/> <hr/>
Funds				
Unrestricted funds	11		14,902	56,303
Restricted funds	11		45,614	38,839
			<hr/>	<hr/>
Total funds	11		60,516	95,142
			<hr/> <hr/>	<hr/> <hr/>

The notes on pages 26-45 form part of these financial statements.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the GREC's board on 22 December 2025 and were signed on its behalf by:



Margaret J C Main (Dec 22, 2025 16:00:23 GMT)

Margaret Main

Treasurer

Company number SC396286

Statement of cash flows for the year ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from/(used by) operating activities:			
Net cash from/(used by) operating activities	12	38,518	818
		=====	=====
Cash flows used in investing activities:			
Purchase of tangible assets		(1,416)	(442)
		=====	=====
Net cash used in investing activities		(1,416)	(442)
		=====	=====
Change in cash and cash equivalents in the reporting period		37,102	376
Cash and cash equivalents at 1 April 2024		75,976	75,600
		=====	=====
Cash and cash equivalents at 31 March 2025		113,078	75,976
		=====	=====

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 c/o Neoworx, The Quadrant (Room 204), Poynerhook Road, Aberdeen, AB11 5QX.

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

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 they 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.
- Allocation of restricted expenditure is assessed by management as some of the funds require an allocation of salaries.

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

1 Accounting policies (continued)

Employee benefit

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Notes to the financial statements (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Scottish Police Authority	-	-	-	1,000	-	1,000
ME-Time donations	-	-	-	-	21	21
University of aberdeen	-	751	751	250	-	250
GH & DN donations	-	-	-	-	800	800
NRPF donations	-	-	-	-	500	500
Human rights consortium	100	-	100	-	-	-
Various cash donations	311	472	783	245	-	245
	411	1,223	1,634	1,495	1,321	2,816
	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

3	Income from charitable activities	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Grants received							
<i>Elimination of discrimination</i>							
Aberdeen City Council	93,000	-		93,000	93,000	-	93,000
NHS Grampian	2,374	-		2,374	-	2,022	2,022
Scottish Government	-	-		-	-	(2,739)	(2,739)
Inspiring Scotland	-	28,445		28,445	-	21,334	21,334
Income funding partners	-	4,058		4,058	-	-	-
<i>Advancing equality</i>							
Four Pillars	-	-		-	-	34,770	34,770
General	139	-		139	-	-	-
<i>Interpreting & translation service</i>							
NHS Grampian	17,125	-		17,125	19,500	-	19,500
In-Trans	232,921	-		232,921	273,596	-	273,596
<i>Counselling service</i>							
Aberdeenshire Council	-	7,291		7,291	-	3,500	3,500
<i>Language projects</i>							
Integration & Inclusion Hub - National Lottery Community Fund	-	45,465		45,465	-	40,488	40,488
Maps – Aberdeenshire Council	-	11,863		11,863	-	-	-
<i>New Scots Work</i>							
Active Citizens – Aberdeenshire Council	-	34,500		34,500	-	-	-
Hotel Rights Reps - Just Right Scotland	-	16,500		16,500	-	-	-
<i>GH & DN – improve health & well being</i>							
NHS Grampian	-	17,763		17,763	-	11,020	11,020
ACVO – health work	-	-		-	-	10,000	10,000
AVA - mental health work	-	-		-	-	9,450	9,450
Moray TSI – mental health work	-	8,574		8,574	-	7,274	7,274
<i>Tackling & preventing destitution</i>							
Housing needs and demands assessment – Moray Council	-	-		-	-	3,538	3,538
Aberdeen City Council – Fairer Aberdeen	-	25,458		25,458	-	26,244	26,244
<i>Casework</i>							
St James Place Charity Foundation	-	-		-	-	428	428
SAREC & WSREC	-	-		-	-	1,940	1,940
Robertson Trust – Funds Financial Inclusion Outreach	-	31,999		31,999	-	32,000	32,000
Reach	-	17,132		17,132	-	-	-
	<hr/> 345,559	<hr/> 249,048	<hr/> 594,607		<hr/> 386,096	<hr/> 201,269	<hr/> 587,365
	<hr/> =====	<hr/> =====	<hr/> =====		<hr/> =====	<hr/> =====	<hr/> =====

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 £209,374 (2024 - £202,583).

Notes to the financial statements (continued)

4 Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Social Work placement	3,500	-	3,500	4,620	-	4,620
Training - General	3,770	-	3,770	2,300	-	2,300
Other	-	1,771	1,771	-	875	875
	7,270	1,771	9,041	6,920	875	7,795
	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

5 Total resources expended										
2025	Raising funds	Elimination of discrimination	Advancing equality	Interpreting & language	Counselling service	Language projects	Improve wellbeing & language	Shared futures	Active citizens	Carried forward
	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities										
Salary costs	9,442	166,035	1,610	59,824	21,935	34,304	24,754	-	18,580	336,484
Interpreting & translation	-	6,001	-	170,928	6,625	-	268	94	951	184,867
Interpreter training	-	-	-	-	-	1,299	-	-	-	1,299
Supervision costs	-	-	-	-	705	-	-	-	-	705
Event organisation costs	-	4,464	164	-	-	1,283	385	-	288	6,584
Volunteer expenses	-	196	1,000	-	-	478	935	-	-	2,609
Mid project review	-	-	-	-	-	-	-	-	-	-
Reflective support group facilitation	-	-	-	-	-	-	-	-	-	-
Support costs allocated to activities										
Rent, rates and insurance	-	7,571	-	3,120	458	1,202	2,608	-	1,270	16,229
Membership and subscription	-	246	-	-	338	-	-	-	-	584
Utilities	-	-	-	-	-	-	-	-	-	-
Telephone and internet	-	58	-	550	242	303	523	-	576	2,252
Travel	-	1,019	-	10	55	104	188	184	600	2,160
Postages, stationery, copying & printing	-	680	-	281	75	157	-	-	51	1,244
Miscellaneous expenses	-	(96)	-	300	25	359	-	-	-	588
IT costs	-	1,658	286	3,331	125	470	-	-	750	6,620
Room / venue hire	-	430	-	-	492	2,880	-	-	-	3,802
CPD / teambuilding	-	-	-	-	-	-	-	-	-	-
Advertising and promotional materials	-	217	-	-	-	-	-	-	-	217
Staff, committee and GREC meetings	-	(686)	-	-	-	-	-	-	28	(658)
Repairs	-	971	1,358	45	-	134	-	-	-	2,508
Irrecoverable VAT	-	2,474	-	-	-	-	-	-	-	2,474
Depreciation	-	770	175	163	-	-	-	-	-	1,108
Contribution to PATH	-	-	-	-	-	-	-	-	-	-
	9,442	192,008	4,593	238,552	31,075	42,973	29,661	278	23,094	571,676
Governance costs										
Audit fees	-	9,711	-	1,840	325	783	895	-	1,200	14,754
Other accountancy fees	-	900	-	1,200	250	473	280	-	600	3,703
Bank charges	-	24	-	-	-	-	-	-	-	24
Total resources expended	9,442	202,643	4,593	241,592	31,650	44,229	30,836	278	24,894	590,157
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

5 Total resources expended

	Brought forward 2025 £	Other trading activities £	Tackling & preventing destitution £	Total 2025 £	Total 2024 £
Costs directly allocated to activities					
Salary costs	336,484	9,266	30,608	376,358	352,459
Interpreting & translation	184,867	109	350	185,326	206,837
Interpreter training	1,299	-	-	1,299	1,396
Supervision costs	705	-	-	705	75
Event organisation costs	6,584	(177)	1,190	7,597	5,106
Volunteer expenses	2,609	10	155	2,774	2,585
Mid project review	-	-	-	-	200
Reflective support group facilitation	-	-	-	-	875
Support costs allocated to activities					
Rent, rates and insurance	16,229	935	1,581	18,745	13,184
Membership and subscription	584	13	-	597	492
Utilities	-	-	-	-	(214)
Telephone and internet	2,252	355	520	3,127	2,630
Travel	2,160	4	76	2,240	1,393
Postages, stationery, copying & printing	1,244	-	49	1,293	1,175
Miscellaneous expenses	588	45	-	633	1,033
IT costs	6,620	175	649	7,444	4,126
Room / venue hire	3,802	104	45	3,951	5,150
CPD / teambuilding	-	-	149	149	5,536
Advertising and promotional materials	217	-	59	276	157
Staff, committee and GREC meetings	(658)	-	-	(658)	134
Repairs	2,508	48	-	2,556	5,172
Irrecoverable VAT	2,474	-	-	2,474	2,705
Depreciation	1,108	-	175	1,283	1,601
Contribution to PATH	-	-	-	-	13,418
	571,676	10,887	35,606	618,169	627,225
Governance costs					
Audit fees	14,754	650	1,650	17,054	11,751
Other accountancy fees	3,703	268	690	4,661	5,938
Bank charges	24	-	-	24	24
Total resources expended	590,157	11,805	37,946	639,908	644,938
	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

5 Total resources expended (continued)

2024	Raising funds £	Elimination of discrimination £	Advancing equality £	Interpreting & language £	Counselling service £	Language projects £	Improve wellbeing & language £	Shared futures £	Active citizens £	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
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
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	Tackling & preventing destitution	Total 2024
	£	£	£	£
Costs directly allocated to activities				
Salary costs	328,050	382	24,027	352,459
Interpreting & translation	206,837	-	-	206,837
Interpreter training	1,396	-	-	1,396
Supervision costs	75	-	-	75
Event organisation costs	3,993	90	1,023	5,106
Volunteer expenses	2,193	-	392	2,585
Mid project review	200	-	-	200
Reflective support group facilitation	875	-	-	875
Support costs allocated to activities				
Rent, rates and insurance	11,784	-	1,400	13,184
Membership and subscription	492	-	-	492
Utilities	(214)	-	-	(214)
Telephone and internet	1,700	417	513	2,630
Travel	1,117	89	187	1,393
Postages, stationery, copying & printing	1,020	-	155	1,175
Office cleaning and supplies	-	-	-	-
Miscellaneous expenses	1,033	-	-	1,033
IT costs	3,519	83	524	4,126
Room / venue hire	5,150	-	-	5,150
CPD / teambuilding	2,940	-	2,596	5,536
Advertising and promotional materials	157	-	-	157
Staff, committee and GREC meetings	134	-	-	134
Repairs	4,992	180	-	5,172
Office move	-	-	-	-
Irrecoverable VAT	2,705	-	-	2,705
Depreciation	1,426	-	175	1,601
Contribution to PATH	13,418	-	-	13,418
	594,992	1,241	30,992	627,225
Governance costs				
Audit fees	11,075	-	676	11,751
Other accountancy fees	5,580	-	358	5,938
Bank charges	24	-	-	24
Total resources expended	611,671	1,241	32,026	644,938
	=====	=====	=====	=====

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 2025 nor for the year ended 31 March 2024.

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

	2025 £	2024 £
Wages and salaries	331,839	316,111
Social security costs	19,515	12,060
Pension costs	25,004	24,288
	<hr/>	<hr/>
	376,358	352,459
	<hr/>	<hr/>

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

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

	2025 No.	2024 No.
Management and administration	4	6
Project workers	18	19
	<hr/>	<hr/>
	22	25
	<hr/>	<hr/>

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 £76,817 (2024 - £88,273), including employers pension contribution.

Notes to the financial statements (continued)

8	Fixed assets	Office equipment
	2025	£
Cost		
At 31 March 2024		15,332
Additions		1,416
Disposals		(9,487)
At 31 March 2025		7,261
Depreciation		
At 31 March 2024		14,376
Charge for year		1,283
Eliminated on disposal		(9,487)
At 31 March 2025		6,172
Net book value		
At 31 March 2025		1,089
At 31 March 2024		956
	=====	=====
2024		Office equipment
Cost		£
At 31 March 2023		14,890
Additions		442
At 31 March 2024		15,332
Depreciation		
At 31 March 2023		12,775
Charge for year		1,601
At 31 March 2024		14,376
Net book value		
At 31 March 2024		956
At 31 March 2023		2,115
	=====	=====

Notes to the financial statements (continued)

9	Debtors	2025	2024
10	Creditors amounts falling due within one year	2025	2024
	Prepayments	4,808	4,252
	Other debtors	57,112	145,678
		61,920	149,930
		=====	=====
Deferred income			
	Opening balance	71,959	37,635
	Released in year	(71,959)	(37,635)
	Income deferred in year	54,579	71,959
		=====	=====
	Closing balance	54,579	71,959
		=====	=====

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

Notes to the financial statements (continued)

11 Funds

Movement in funds	As restated			Transfers £	At 31 March 2025 £
	At 1 April 2024 £	Income £	Expenditure £		
Unrestricted funds					
General funds	55,701	353,240	(371,247)	(22,792)	14,902
Designated funds					
New phone system	602	-	-	(602)	-
Total unrestricted funds	56,303	353,240	(371,247)	(23,394)	14,902
Restricted funds					
Me-Time	-	8,042	(13,295)	5,253	-
HIF LGBT network	927	-	-	-	927
Language café	787	-	(100)	(687)	-
GH&DN	5,430	26,337	(30,836)	-	931
NRPF	409	25,458	(23,364)	-	2,503
Casework	-	17,604	(29,044)	15,218	3,778
RGU/GREC 2022	4,525	-	(1,030)	-	3,495
AMIF digital inclusion	-	-	-	-	-
AMIF women's group	-	-	-	-	-
Engage evidence change	1,402	28,445	(29,410)	(260)	177
Heritage lottery fund – PATH	3,374	-	(4,593)	1,219	-
Financial inclusion outreach	13,199	31,999	(37,601)	1,414	9,011
Integration & inclusion hub	839	45,465	(44,130)	689	2,863
Maps	-	11,863	(10,238)	303	1,928
Moray HDNA	1,485	-	-	-	1,485
MPS	134	1,771	(1,486)	-	419
Active citizens	6,328	34,500	(24,894)	245	16,179
AROS	-	4,058	(4,058)	-	-
Hotel rights reps	-	16,500	(14,582)	-	1,918
Total restricted funds	38,839	252,042	(268,661)	23,394	45,614
Total funds	95,142	605,282	(639,908)	-	60,516

Notes to the financial statements (continued)

11 Funds (continued)

Movement in funds	As restated			Transfers £	At 31 March 2024 £
	At 1 April 2023 £	Income £	Expenditure £		
Unrestricted funds					
General funds	90,991	394,511	(388,417)	(41,384)	55,701
Designated funds					
New phone system	602	-	-	-	602
IT upgrade	-	-	-	-	-
Health & safety	430	-	-	(430)	-
	=====	=====	=====	=====	=====
Total unrestricted funds	92,023	394,511	(388,417)	(41,814)	56,303
Restricted funds					
Me-Time	1,308	3,520	(7,828)	3,000	-
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
Active citizens	6,328	-	-	-	6,328
Exam prep classes	3,249	-	(3,174)	(75)	-
HFINES	4,551	-	(4,543)	(8)	-
Outreach	(1,085)	-	-	1,085	-
Casework	-	2,369	(40,171)	37,802	-
RGU/GREC 2022	4,525	-	-	-	4,525
AMIF digital inclusion	2,912	(2,739)	(173)	-	-
AMIF women's group	173	-	(173)	-	-
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
Maps	-	97	(97)	-	-
Moray HDNA	-	3,538	(2,053)	-	1,485
MPS	-	778	(644)	-	134
	=====	=====	=====	=====	=====
Total restricted funds	50,081	203,465	(256,521)	41,814	38,839
Total funds	142,104	597,976	(644,938)	-	95,142
	=====	=====	=====	=====	=====

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
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 Aberdeenshire Council and Aberdeen City Council to support the work of a counselling service.
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.
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 (HFINES)	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.

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 and Aberdeenshire 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).
AROS	Funding from Impact Funding Partners for anti-racism observatory of Scotland participation.
Hotel rights reps	Funding from Just Right Scotland as a sub-grant for Hotel Rights Reps in North East Scotland.

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

	2025	2024
	£	£
Net income for the reporting period	(34,626)	(46,962)
Depreciation charges	1,283	1,601
Decrease in debtors	88,010	12,422
Decrease in creditors	(16,149)	33,757
 Net cash (used by)/from operating activities	 38,518	 818
	=====	=====

Notes to the financial statements (continued)

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
2025			
Fixed assets	1,089	-	1,089
Current assets	74,905	100,093	174,998
Current liabilities	(61,092)	(54,479)	(115,571)
Net assets at 31 March 2025	14,902	45,614	60,516
	=====	=====	=====
2024			
Fixed assets	956	-	956
Current assets	98,929	126,977	225,906
Current liabilities	(59,761)	(71,959)	(131,720)
Net assets at 31 March 2024	40,124	55,018	95,142
	=====	=====	=====

14 Operating lease commitments

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

	2025 £	2024 £
Due within one year	684	684
Between two and five years	855	1,539
	=====	=====

15 Control

The charity is controlled by the Board of Trustees.

16 Prior year adjustment

During the year, the trustees reviewed the classification and treatment of restricted reserves. The review identified that certain restricted costs in the year ended 31 March 2023 had not been wholly allocated to the relevant restricted funds. As a result, £16,179 of unrestricted reserves were previously reported as restricted. A prior period adjustment was made to correct this error. The impact of the adjustment on reserves is shown below:

	At 31 March 2023 (Reported) £	Prior period adjustment £	At 31 March 2023 (restated) £
Restricted reserves	55,018	(16,179)	38,839
Unrestricted reserves	40,124	16,179	56,303
Total	95,142	-	95,142
	=====	=====	=====

GREC accounts 31 MARCH 2025 for signing

Final Audit Report

2025-12-22

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By:	lesley campbell (lesley.campbell@findlay-ca.co.uk)
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