

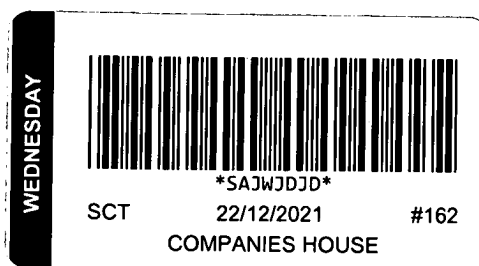


equality for all

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

**Trustees' annual report and unaudited financial statements
for the year ended 31 March 2021**

**Company number SC396286
Charity number SC001823**



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

Contents

	Page
Company information	1
Chairman's report	2
General Manager's report	3
Trustees report	4 – 12
Statement of trustees' responsibilities	13
Report of the independent examiner	14
Statement of financial activities	15-16
Balance sheet	17
Notes to the financial statements	18-35

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

Company information

Trustees	John Tomlinson, Chairman (from 25/11/2020) Philip Muinde OBE DL, Chairman (to 25/11/20) Amelia Victoria McKenzie, Vice-Chair (from 25/11/20) Dr Hector Williams, Vice-Chair (to 25/11/20) Dr Sola Kasim, Treasurer (appointed 25/11/2020) Dr Irfan Ahmed Cllr Christian Allard Zuzana Jatelova (appointed 27/09/2021) Peter Kennedy Forbes McCallum Margaret Main Cllr M Tauqeer Malik Dr Ruth Payne Dr Narayan Shrestha
Senior management team	Dave Black, General Manager
Contact address	41 Union Street Aberdeen AB11 5N
Independent examiner	Fiona Morgan CA Henderson Loggie LLP 45 Queens Road Aberdeen AB15 4ZN
Bankers	Co-operative Bank PO Box 250 Delf House Southway Skelmersdale WN8 6WT
Company number	SC396286
Charity number	SC001823

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

Chairman's report for the year ended 31 March 2021

Chairman's Report

This year was one of unprecedented challenges amidst the waves of the covid-19 pandemic. Most particularly there has been the loss of life and illness with a disproportionate impact of this on different communities that GREC seeks to support. Our thoughts go out to all those who have lost relatives and friends in this period.

As an organisation we have had to adapt our ways of working, operating in the main through virtual communications. Fortunately this was facilitated by the decision to upgrade our IT systems in 2019. Nevertheless, the way we have been able to adapt to maintain and indeed improve our services in this period is primarily down to our excellent staff team assisted by a committed and able team of volunteers.

Mid-way through the year the November 2020 AGM saw a change-over in key Board positions. Following many years of wise guidance to GREC, Philip Muinde stood down as chair, Vicky McKenzie stood down as vice-chair and Alan Grant stood down as Treasurer. But these were not sudden changes – we had been planning the transition over the past couple of years. Philip and Vicky remain on our Board and our plans are to build on the considerable legacy of the previous regime and adapt it for the challenges and opportunities of the 2020s.

Hence, as reported by Philip in the previous annual report, the governance review had been agreed and now in 2020-21 we have started implementing the new arrangements, making progress in refreshing the GREC membership to ensure that GREC has an even stronger tie with communities and that the voices and lived experiences of communities will be heard in all aspects of GREC's work, including how we seek to influence the work of partners and statutory bodies.

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

A final note to thank my fellow board members as well as our staff and volunteer team for their continued commitment and dedication to supporting our contribution towards creating a fairer society in the North East of Scotland. I would also like to acknowledge the positive working relationships we have with partner organisations.

**John Tomlinson
Chair, GREC**

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

General Manager's report

It is of course an understatement to say that this has been a challenging one – one which has had hardships for almost everyone in our society. However, we are also aware that the COVID-19 pandemic has had a disproportionate impact on many groups, and most of those groups are communities who already face significant inequality and discrimination in Scotland and the UK. Disabled people, women, ethnic minority communities and those living in socio-economic disadvantage. It therefore feels that, despite the many gains that have been in society around equalities, GREC has an increasingly important part to play.

We have been very fortunate to have continued support from our partners and funders throughout the year, and we were in a relatively secure financial position just before the pandemic full took hold, at the end of the 2019-20 financial year. Our excellent staff team allowed us to be very flexible as we moved in and out of lockdowns. During the year we have seen more clients in our Casework and Adult Counselling services than ever before, and our language projects have continued throughout the pandemic using a range of online platforms. After a very difficult initial period, our interpreting and translation service (In-Trans) maintained its important role in supporting the third and public sector getting key messages out to communities and bounced back impressively in the second half of the year. Staff have worked extremely hard to make services as accessible as possible; we're aware that many of the communities we serve already faced barriers to service access, and this again has been highlighted and heightened during lockdowns. We have taken on a greater focus to digital skills and inclusion, and in the year ahead look forward to developing more work in this area.

Despite working in a very challenging environment, this year has been very successful in terms of our engagement and relationship building with communities. This has been supported during the period by the embedding of our Community Outreach role, adapting to online engagement, and the delivery of short term projects employing sessional workers as community connectors. This has made a significant difference to our reach and the diversity of people accessing our services.

Volunteering continues to be a hugely important part of the organisation. It has however been trickier than usual to involve volunteers in our work, with so much delivery being online. Volunteers continue to play a huge role in our Language Café and Counselling projects however, and we have been hugely lucky to have two excellent social media volunteers for most of the year. Our Volunteer Co-ordinator delivered monthly online sessions, bringing together our staff and volunteers, providing opportunities for socialising, training and connection.

We have continued to emphasise a commitment to partnership working throughout the year, and often the move to home working has aided getting involved in more multiagency approaches. Throughout the year GREC has either facilitated or been actively involved in the following partnerships: Integrate Grampian, Shared Futures, Aberdeen and Grampian Gypsy/Traveller Education Groups, Equalities Participation Network, Holocaust Memorial Day Organising Committee, Aberdeen Violence Against Women Partnership, New Scots Partnership and Hub, Community Planning Aberdeen's Community Empowerment Group, and many more.

We are proud in the steps we have taken to become an organisation that is more proactively taking steps to influence policy makers on equality issues. This has included a more systematic approach to how we collect data within the organisation, as well as how we monitor our policy influencing capacity with public sector bodies across the region. We aim to synthesize this area of our work with our approach to being an evidence-based organisation, and proactively undertaking research. There are still significant developments in this area required, but we are hopeful that the next year will bring significant progress.

During the year we've been privileged to work with partners on delivering some excellent and important events. These have included the second Interfaith Forum (delivered with Aberdeen Interfaith) focusing on gender-based violence, a series of events for Holocaust Memorial Day (working with the HMD Aberdeen Organising Committee), and The Human Cost of Brexit, highlighting the impact of Brexit on our communities (delivered via the Shared Futures partnership).

**Dave Black
General Manager**

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

Trustees report for the year ended 31 March 2021

Governing Document

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

Trustees

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

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

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

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

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

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

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

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

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

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

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

Trustees report for the year ended 31 March 2021 (continued)

Trustees (continued)

The Induction Pack covers:

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

On 25 November 2020, Dr Sola Kasim was appointed to the Board and on 27 September 2021, Zuzanna Jatelova was appointed to the Board.

Alan Grant resigned on 25 November 2020.

Sadly, Arthur Forbes died on 6 November 2020.

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 four members of the Board, one of whom is GREC's Treasurer, plus one additional member of GREC. The remit of the Committee is to oversee GREC's financial affairs, with approval from the Board where appropriate.

The Personnel Committee consists of up to four members of the Board, one of whom is the honorary Chair, plus one additional member of GREC. It 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 four members of the Board plus one additional member of GREC. Its responsibilities are to receive and consider all applications for membership, make recommendations on termination of membership and handling appeals thereof, develop and monitor strategies for encouraging membership.

The Policy & Research Committee consists of up to four members of the Board, plus one additional member of GREC. Its responsibilities include advising the Board on matters of policy, oversee GREC's strategic objectives, set new research priorities and develop and monitor mechanisms to ensure that research and community engagement influences policy and practice.

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

Risk Management

The major risks to which GREC is exposed were identified by GREC's staff and Board of Directors at 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 regularly, every 6 months.

Key Risks Identified:

- Breakdown of working relationships with constituent local authorities
- Significant reduction in funding levels from partner organisations, e.g. due to pressure on public sector finances
- GREC membership is not reflective of the communities it is there to support
- Alternative service providers on some aspects of GREC's work
- The medium and longer term impacts of Brexit
- Unexpected, rapid high turnover of staff, particularly senior staff
- A return to further COVID-19 related lockdowns, or the emergence of other health emergencies, with associated impacts on staff, volunteers, funding, sustainability etc.

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

Trustees report for the year ended 31 March 2021 (continued)

Risk Management (continued)

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

Impact of Covid-19

Like most third sector organisations, we have spent much of the period 2020-21 adapting our services and working from home. On the whole this has been successful, but it has meant that some beneficiaries have struggled to access services due to digital exclusion. Core activities such as casework and counselling have continued successfully, and online platforms have meant that activities such as employability ESOL and our Language Café have also continued to thrive. Similarly, governance arrangements have been adapted effectively, with the board continuing to meet regularly, virtually, as well as committees of the board. Financially, the organisation was in a good place to cope, receiving some positive funding decisions during the period, and having a positive financial year in 2019-20. There has been a significant impact on the interpreting and translation service, but again the staffing team has been adaptive and innovative, which has meant that the impacts of this downturn could be mitigated.

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

Trustees report for the year ended 31 March 2021 (continued)

Overview of Services and Projects

Casework Service

Our Casework Service provides free, confidential support and advice to people in Aberdeen who have suffered inequality or discrimination. We can provide support, advice, and advocacy, with language support if clients need it. Our service is confidential, non-judgmental, and inclusive. We provide a safe environment where concerns are treated seriously and with respect and privacy.

During the period 2020-21 the service:

- Took on 99 new clients, with individuals self-identifying 35 different nationalities.
- 23 cases continued and closed from the previous year
- 10 cases continued and remain open
- We supported 132 clients in the period, covering over 40 self-identified nationalities.

Counselling

GREC's Adult Counselling Service provides free specialist counselling support for adults in Aberdeen who are affected by discrimination, prejudice and hate crime on the grounds of any of the protected characteristics.

The service is confidential and provided by a team of professionally trained volunteer counsellors. They have postgraduate diplomas in counselling and are members of BACP (British Association for Counselling and Psychotherapy) and/or COSCA (Confederation of Scottish Counselling Agencies). They also receive mandatory training in equality and diversity, including institutional racism.

Some of our clients need to work with an interpreter in the counselling session. This service is also free.

From 1st April 2020 - 31st March 2021:

- 24 clients were seen by the Adult Service, and 15 clients were seen by the Me-Time Service.
- 12 counsellors volunteered for the Counselling Service.

Employability support

As well as our Language Works group session (more below), we have been offering free, one-to-one help and advice on creating or improving CV, job search, qualifications, volunteering, interview skills, etc. The project, funded by the Scottish Government, focuses on ethnic minority communities and looks to tackle some of the identified barriers to accessing employment in the region.

Overview of Services and Projects (continued)

Employability support (continued)

Employability clients, April 2020 to March 2021
Total: 27 (14 Female, 13 Male)

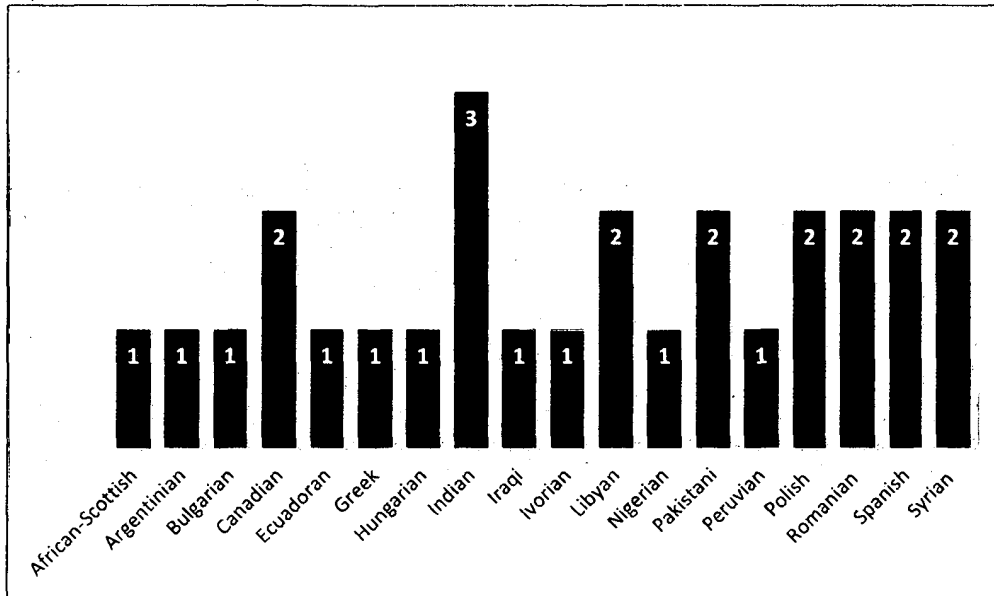


Figure 1: Self-identified nationalities of employability clients

Overview of Services and Projects (continued)

In-Trans

In-Trans has been providing interpreting and translation services across the Grampian region for over 15 years. As well as delivering over 90% of face to face interpreting jobs for NHS Grampian, we work with a number of partners across the public, third and private sector. We are proud of our commitment to excellent customer service, quality assurance and an ethical approach to interpreting and translation.

During the last financial year our services provided 2,430 interpreting appointments in all Grampian area and delivered 330 translations. The graph below shows the breakdown of interpreting requests with respect to the language.

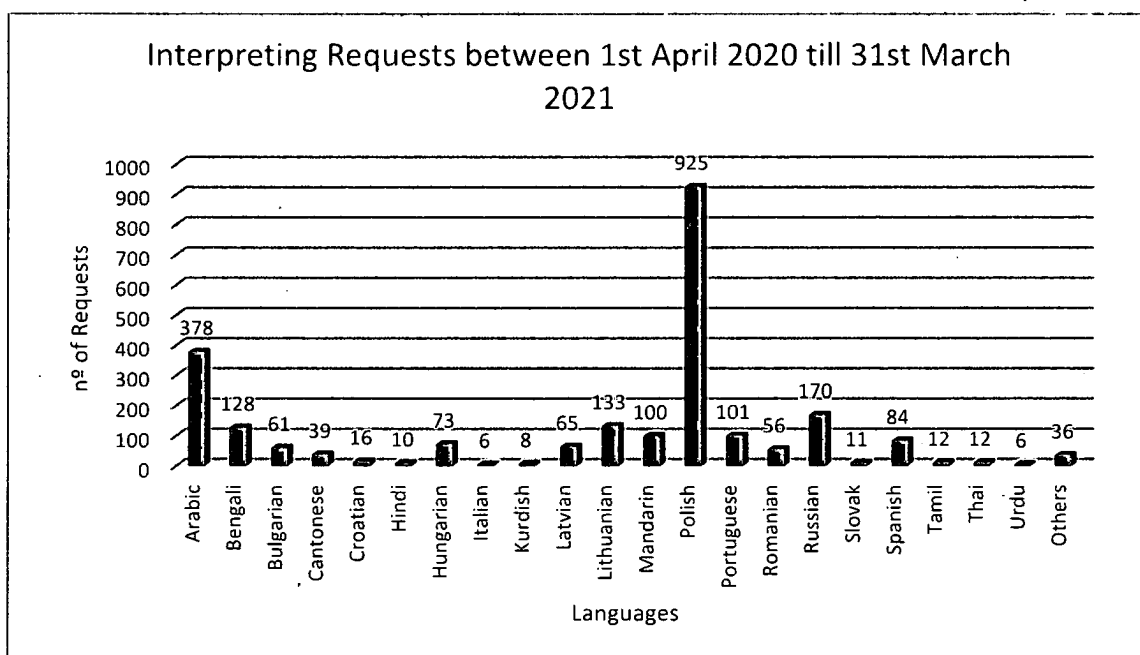


Figure 2 - Number of requests per language in financial year 2020-2021.

Some feedback on our In-Trans service this year:

"We found all members of staff that we dealt with to be very helpful and professional in their dealings with us. They went beyond simply supplying an interpreter/translator, there was lots of helpful advice too. Can't recommend In-Trans too highly."

"Good service , responsible people. Highly recommended"

"Fast service offered by professional, friendly staff. As a charity, they are competitively priced, so good value."

"Professionalism, Quality"

Thank you message from In-Trans....

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

Trustees report for the year ended 31 March 2021 (continued)

Overview of Services and Projects (continued)

In-Trans (continued)

This year more than ever, we would like to recognise the support of our partners. In particular, our interpreters and translators, who, during the pandemic, despite the risk of COVID -19, continue to deliver their services and support for this community.

Many of them contributed voluntarily by translating and recording messages which were broadcast at SHMU Radio. The messages were designed to inform the members of the community about benefits, the type of support available and information about COVID-19.

Without their commitment we would not be able to provide all the support that we provided during this year.

We also want to thank NHSG for the continuous support and trust in our services.

Our aim is to continue to provide excellence for language support to the ethnic minorities in North East Scotland, helping people to access services with confidence and dignity.

We are looking for a new beginning after the pandemic and to bring back our project to the same levels as in 2019-2020.

Outreach Projects

During the reporting period the Outreach Worker:

- Provided one-to-one casework support and advice to a total of 45 clients of 18 different nationalities.
- Attended 25 outreach events (all online womp womp), directly engaging with a combined total of 377 individuals.
- Of these 25 events, OW was directly involved in 15 either as a co-ordinator or speaker.
- Attended 20 community leader meetings with representatives of 11 different minority community groups.
- Started a Facebook page for GREC outreach in May. Since then 73 posts have been created, with 2,039 total engagements between them and a combined reach of 15,402.

Aberdeen AIM

As part of our outreach programme, the Aberdeen AIM offered free illegal money lending training sessions to ethnic minority community groups and organisations in Grampian. The sessions were intended to enhance the financial literacy of participants through discussing topics such as financial terminology, the cycle of debt, and the difference between legal and illegal lending.

During the 2020-21 the project:

- Engaged with a total of 1,198 individuals via outreach activities; 49 of which were reached via (online) community events and workshops, the remaining 1,149 via social media engagement.
- Provided 1-to-1 financial inclusion support to 70 individuals, 21 of which were taken on as clients for ongoing support.
- Of these 21 clients, the following nationalities were represented (note some clients record more than one nationality):
 - Bangladeshi (5)
 - Nigerian (4)
 - Latvian (3)
 - Polish (3)
 - British, Ghanian, Libyan, Lithuanian, Romanian, Spanish, Venezuelan (1 each)

Overview of Services and Projects (continued)

Language Projects

Language Café

For anyone who would like to chat and practice their English skills while interacting with diverse cultures and meeting new friends. Every week we pick a different topic of conversation, invite guest speakers or use language games to build confidence in speaking and interacting in a relaxed environment.

Average number of attendees for language cafes was 16.6 for the year (April 2020 to March 2021) with 53 new cafetistas. Total of 45 sessions.

Language Works

This project aims to support anyone looking to build their confidence speaking English whilst learning about the world of work. We meet every week to chat and learn about diverse subjects such as CVs, interviews and recruitment, while offering relevant information about work related topics. We also invite guest speakers and develop activities to raise people's awareness of how to improve their employability.

- Language Works started on 6th August 2020 - 31st March 2021
- 29 sessions were delivered during the period
- Weekly average number of attendees from 6th August 2020 - 31st March = 7

ESOL for Work

Short courses in English as a second language with a focus on improving general understanding and language skills for employment. Students who are already attending other ESOL courses elsewhere can greatly benefit from this opportunity to access relevant information about working in the UK, whilst practicing and improving their existing language skills.

Total number of ESOL for Work courses delivered during the period (this may include some one session workshops we delivered as part of the pilot).

12 courses including pilots started May 2020 - 31st March 2021.

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

Trustees report for the year ended 31 March 2021 (continued)

Financial Review

During the financial year 1st April 2020 to 31st March 2021, the charity made a net surplus of £14,358 (2020 – £21,886). Included within this is a surplus of £1,526 (2020 - £9,875) on restricted funds and £12,832 (2020 - £12,011) on unrestricted funds. Balance sheet funds stood at £143,173 (2020 - £128,815) comprising restricted funds of £36,591 (2020 - £35,065) and unrestricted funds of £106,582 (2020 - £93,750).

Total income is made up as follows:

	2021		2020	
	£	%	£	%
Donations	226	0.06	7,480	1.68
Charitable activities	395,896	97.58	427,388	96.15
Other trading activities	9,573	2.36	9,646	2.17
	<u>£405,695</u>		<u>£444,514</u>	

Reserves Policy

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

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

As of April 2021 total reserves required has been calculated at between £84,376 and £93,530.

The balance held as unrestricted funds as at 31 March 2021 was £106,582 (2020 - £93,750) of which £106,239 (2020 - £93,604) are regarded as free reserves, after allowing for funds invested in tangible fixed assets.

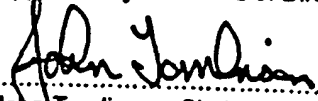
Related Party Transactions

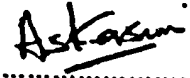
Details of the related parties and the transactions that occurred during the year can be found in note 13 on page 35.

Examiners

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

Approved by the Board of Directors on 13 December 2021 and signed on their behalf by:


.....
John Tomlinson, Chairman


.....
Dr Sola Kasim, Treasurer

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

Statement of Trustees' Responsibilities

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

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

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

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

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

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

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

I report on the financial statements of the charitable company for the year ended 31 March 2021 which are set out on pages 15 to 35.

This report is made to the directors, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the directors, as a body, for my work or for this report.

Respective responsibilities of the trustees and examiner

The charitable company's Trustees (who are also the Directors for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) and (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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

13 December 2021

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 2021

	Note	Unrestricted funds	Restricted fund	Total funds 2021 £	Unrestricted funds	Restricted fund	Total funds 2020 £
Income and endowments from							
Donations and legacies	2	226	-	226	1,755	5,725	7,480
Charitable activities	3						
Elimination of discrimination		95,375	5,916	101,291	97,350	-	97,350
Advancing equality		-	29,195	29,195	-	25,000	25,000
Interpreting & Translating service		132,086	-	132,086	201,131	-	201,131
Counselling service		-	10,000	10,000	-	16,088	16,088
Language Projects		-	55,491	55,491	-	43,498	43,498
Community engagement		-	-	-	937	-	937
Syrian Refugee Drop in Support & advisory service		-	20,834	20,834	-	33,051	33,051
Improve Wellbeing & Language		-	10,000	10,000	-	-	-
Prevention of Illegal Money Lending		-	17,980	17,980	-	-	-
Casework		-	16,000	16,000	-	9,333	9,333
Cyber Security		-	-	-	-	1,000	1,000
Integration & Social Cohesion Research in Torry		-	3,019	3,019	-	-	-
Total charitable activities		227,461	168,435	395,896	299,418	127,970	427,388
Other trading activities	4	9,573	-	9,573	9,646	-	9,646
Total income		237,260	168,435	405,695	310,819	133,695	444,514

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 2021 (continued)

	Note	Unrestricted funds	Restricted fund	Total funds 2021 £	Unrestricted funds	Restricted fund	Total funds 2020 £
Expenditure on							
Raising funds		5,474	-	5,474	5,973	-	5,973
Charitable activities							
Elimination of discrimination		72,177	40,010	112,187	97,173	10,328	107,501
Advancing equality		-	27,108	27,108	-	24,199	24,199
Interpreting & translation service		133,710	-	133,710	186,851	450	187,301
Counselling service		12,546	12,024	24,570	8,811	15,328	24,139
Language café		-	47,251	47,251	-	33,959	33,959
Improve wellbeing & language		-	2,926	2,926	-	-	-
Community engagement		-	-	-	-	11,014	11,014
New Syrian Refugee Drop in		-	-	-	-	28,267	28,267
Shared Futures		150	-	150	-	275	275
New Scots Drop-In		-	19,352	19,352	-	-	-
Prevention of Illegal Money Lending		-	16,945	16,945	-	-	-
Other Trading Activities		371	-	371	-	-	-
EU Engagement		-	1,293	1,293	-	-	-
Total expenditure	5	224,428	166,909	391,337	298,808	123,820	422,628
Net income/(expenditure)		12,832	1,526	14,358	12,011	9,875	21,886
Transfers between funds		-	-	-	-	-	-
Net movement in funds		12,832	1,526	14,358	12,011	9,875	21,886
Reconciliation of funds							
Total funds brought forward		93,750	35,065	128,815	81,739	25,190	106,929
Total funds carried forward	11	106,582	36,591	143,173	93,750	35,065	128,815

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

Balance sheet at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Office equipment	8		343		412
Current assets					
Debtors	9	36,741		74,156	
Cash at bank and in hand		175,202		98,979	
			<u>211,943</u>	<u>173,135</u>	
Creditors					
Amounts falling due within one year	10	(69,113)		(44,732)	
Net current assets			<u>142,830</u>		<u>128,403</u>
Net assets			<u>143,173</u>		<u>128,815</u>
Funds					
Unrestricted funds	11		106,582		93,750
Restricted funds	11		36,591		35,065
Total funds	11		<u>143,173</u>		<u>128,815</u>

For the year ending 31 March 2021, the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements were approved by the GREC's board on 13 December 2021 and were signed on its behalf by:



Dr Sola Kasim
Treasurer
Company number SC396286

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

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 41 Union Street, Aberdeen, AB11 5BN.

Basis of Preparation

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

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

Going concern

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

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

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

Income

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

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

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

Interest receivable

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

Notes to the financial statements (continued)

1 Accounting policies (continued)

Expenditure and irrecoverable VAT

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

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

Pension costs and other post-retirement benefits

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

Taxation

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

Tangible fixed assets

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

Plant & machinery etc - 3 years straight line

Debtors

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

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

Creditors

Creditors are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments

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

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

Notes to the financial statements (continued)

1 Accounting policies (continued)

Leases

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

Fund accounting

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

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

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

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

Judgements in applying accounting policies and key sources of estimation

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

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

- Determine whether leases entered into by the charitable company as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether that are indicators of Impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.
- Accruals are estimated using post year end information and information available from detailed budgets. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoices in the future.

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

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

Notes to the financial statements (continued)

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Gifts	-	-	-	45	5,725	5,770
Adult counselling donations	86	-	86	710	-	710
Sponsorship (Anne Frank Award)	-	-	-	500	-	500
GAFA donations	-	-	-	500	-	500
Donation from mask sales	140	-	140	-	-	-
	<u>226</u>	<u>-</u>	<u>226</u>	<u>1,755</u>	<u>5,725</u>	<u>7,480</u>
	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

3	Income from charitable activities		Total funds	Unrestricted funds	Restricted funds	Total funds
	Unrestricted funds	Restricted funds	2021	2020	2020	2020
	£	£	£	£	£	£
Grants received						
<i>Elimination of Discrimination</i>						
Aberdeen City Council	93,000	-	93,000	93,000	-	93,000
NHS Grampian	2,375	-	2,375	2,375	-	2,375
Aberdeenshire Council	-	-	-	1,975	-	1,975
SAREC	-	3,150	3,150	-	-	-
Aberdeen City Council – Covid-19 support	-	2,766	2,766	-	-	-
<i>Advancing Equality</i>						
Voluntary Action Fund	-	25,000	25,000	-	25,000	25,000
Aberdeen City Council Health & Social Care Partnership	-	4,195	4,195	-	-	-
<i>Interpreting & Translation Service</i>						
NHS Grampian	17,125	-	17,125	17,125	-	17,125
In-Trans	114,961	-	114,961	184,006	-	184,006
<i>Counselling Service</i>						
Children in Need	-	10,000	10,000	-	10,088	10,088
Craignish Trust	-	-	-	-	1,000	1,000
NHS Grampian Small Grant Endowment Fund	-	-	-	-	5,000	5,000
<i>Language Projects</i>						
Aberdeen City Council	-	11,987	11,987	-	12,069	12,069
Awards for All	-	33,047	33,047	-	5,833	5,833
Scottish Refugee Council	-	5,911	5,911	-	10,625	10,625
Aberdeenshire Council	-	-	-	-	14,971	14,971
National Lottery Community Fund	-	4,546	4,546	-	-	-
<i>Community Engagement</i>						
Aberdeenshire Health & Social Care Partnership	-	-	-	937	-	937
<i>Syrian Refugee Drop in Support & Advisory Service</i>						
Aberdeen City Council	-	20,834	20,834	-	33,051	33,051
<i>Casework</i>						
Robertson Trust	-	16,000	16,000	-	9,333	9,333
<i>Cyber Security</i>						
Scottish Council for Voluntary Organisations	-	-	-	-	1,000	1,000
<i>Improve Wellbeing & Language</i>						
NHS Grampian	-	10,000	10,000	-	-	-
<i>Prevention of Illegal Money Lending</i>						
COSLA	-	17,980	17,980	-	-	-
<i>Research into Integration and Social Cohesion</i>						
Robert Gordon University	-	3,019	3,019	-	-	-
	<u>227,461</u>	<u>168,435</u>	<u>395,896</u>	<u>299,418</u>	<u>127,970</u>	<u>427,388</u>
	=====	=====	=====	=====	=====	=====

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

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

Notes to the financial statements (continued)

4 Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Social Work placement	7,465	-	7,465	4,690	-	4,690
Training	1,900	-	1,900	2,789	-	2,789
Management services	208	-	208	2,167	-	2,167
	<u>9,573</u>	<u>-</u>	<u>9,573</u>	<u>9,646</u>	<u>-</u>	<u>9,646</u>
	=====	=====	=====	=====	=====	=====

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

Notes to the financial statements (continued)

5 Total resources expended

2021	Raising Funds	Elimination of Discrimination	Advancing Equality	Interpreting & language	Counselling service	Language Projects	Improve Wellbeing & Language	Shared Futures	New Scots Drop In	Prevention of Illegal Money Lending	Carried forward
	£	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities											
Salary costs	5,474	100,469	24,670	41,260	20,226	40,935	2,552	-	14,607	13,901	264,094
Interpreting & translation	-	3,416	-	81,780	1,943	262	-	-	3,719	733	91,853
Interpreter training	-	-	-	660	-	-	-	-	-	-	660
Supervision costs	-	-	-	-	1,643	-	-	-	-	-	1,643
Event organisation costs	-	110	-	-	-	100	-	150	-	-	360
Volunteer expenses	-	135	-	-	360	-	-	-	-	-	495
Support costs allocated to activities											
Rent, rates and insurance	-	2,924	700	6,912	-	2,605	112	-	364	642	14,259
Membership and subscription	-	660	-	-	318	45	-	-	-	-	1,023
Utilities	-	(568)	150	-	-	435	60	-	150	138	365
Telephone and internet	-	267	500	551	-	315	16	-	53	572	2,274
Travel	-	409	-	-	-	-	-	-	-	-	409
Postages, stationery, copying & printing	-	260	150	476	-	259	10	-	50	138	1,343
Office cleaning and supplies	-	(764)	200	-	-	431	10	-	40	183	100
Miscellaneous expenses	-	492	-	111	-	91	-	-	-	-	694
IT costs	-	1,159	-	556	-	234	-	-	-	-	1,949
Room / venue hire	-	-	-	-	-	-	-	-	-	-	-
CPD / teambuilding	-	669	-	-	80	164	-	-	26	255	1,194
Advertising and promotional materials	-	-	-	5	-	82	-	-	-	16	103
Staff, committee and GREC meetings	-	75	-	-	-	-	-	-	-	-	75
Repairs	-	141	-	-	-	121	-	-	-	-	262
Irrecoverable VAT	-	1,223	-	-	-	-	-	-	-	-	1,223
Depreciation	-	252	-	-	-	-	-	-	134	-	386
	5,474	111,329	26,370	132,311	24,570	46,079	2,760	150	19,143	16,578	384,764
Governance costs											
Independent examination fees	-	285	738	445	-	777	150	-	180	275	2,850
Other accountancy fees	-	549	-	954	-	395	16	-	29	92	2,035
Board of directors and related meetings	-	-	-	-	-	-	-	-	-	-	-
Bank charges	-	24	-	-	-	-	-	-	-	-	24
Total resources expended	5,474	112,187	27,108	133,710	24,570	47,251	2,926	150	19,352	16,945	389,673

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

Notes to the financial statements (continued)

5 Total resources expended

2021	Brought Forward £	Other Trading Activities £	EU Engagement £	Total 2021 £	Total 2020 £
Costs directly allocated to activities					
Salary costs	264,094	-	874	264,968	226,057
Interpreting & translation	91,853	-	-	91,853	145,869
Interpreter training	660	-	-	660	460
Supervision costs	1,643	-	-	1,643	3,379
Event organisation costs	360	-	-	360	3,781
Volunteer expenses	495	-	-	495	1,764
Support costs allocated to activities					
Rent, rates and insurance	14,259	-	200	14,459	13,586
Membership and subscription	1,023	-	-	1,023	728
Utilities	365	-	-	365	2,093
Telephone and internet	2,274	189	100	2,563	2,260
Travel	409	-	-	409	1,464
Postages, stationery, copying & printing	1,343	20	-	1,363	2,632
Office cleaning and supplies	100	-	-	100	2,365
Miscellaneous expenses	694	-	-	694	1,641
IT costs	1,949	-	-	1,949	1,882
Room / venue hire	-	-	-	-	1,184
CPD / teambuilding	1,194	-	-	1,194	1,182
Advertising and promotional materials	103	-	-	103	667
Staff, committee and GREC meetings	75	-	-	75	19
Repairs	262	162	-	424	195
Irrecoverable VAT	1,223	-	-	1,223	1,415
Depreciation	386	-	-	386	716
	384,764	371	1,174	386,309	415,339
Governance costs					
Independent examination fees	2,850	-	100	2,950	2,950
Other accountancy fees	2,035	-	19	2,054	4,193
Board of directors and related meetings	-	-	-	-	18
Bank charges	24	-	-	24	128
Total resources expended	389,673	371	1,293	391,337	422,628

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

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

Notes to the financial statements (continued)

5 Total resources expended (continued)

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

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

Notes to the financial statements (continued)

5 Total resources expended

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

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

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

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

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 2021 nor for the year ended 31 March 2020.

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

	2021	2020
	£	£
Wages and salaries	231,783	197,170
Social security costs	12,566	11,822
Pension costs	20,619	17,065
	264,968	226,057
	=====	=====

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

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

	2021	2020
	No.	No.
Management and administration	5	5
Project workers	8	7
	13	12
	====	====

The key management personnel of the charitable company's comprise the Trustees and the General Manager. The total employee benefits of the key management of the charitable company was £33,297 (2020 - £38,943), including employers pension contribution. The reduction in cost was as a result of the General Manager reducing his hours for home schooling purposes during the Covid-19 lockdown.

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

Notes to the financial statements (continued)

8	Fixed assets	Office equipment £
	Cost	
	At 31 March 2020	10,201
	Additions	317
		<hr/>
	At 31 March 2021	10,518
		<hr/>
	Depreciation	
	At 31 March 2020	9,789
	Charge for year	386
		<hr/>
	At 31 March 2021	10,175
		<hr/>
	Net book value	
	At 31 March 2021	343
		=====
	At 31 March 2020	412
		=====
		Office equipment £
	Cost	
	At 31 March 2019	9,801
	Disposals	400
		<hr/>
	At 31 March 2020	10,201
		<hr/>
	Depreciation	
	At 31 March 2019	9,073
	Charge for year	716
	On disposals	-
		<hr/>
	At 31 March 2020	9,789
		<hr/>
	Net book value	
	At 31 March 2020	412
		=====
	At 31 March 2019	728
		=====

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

Notes to the financial statements (continued)

9 Debtors	2021	2020
	£	£
Prepayments	1,294	3,239
Other debtors	35,447	70,917
	<u>36,741</u>	<u>74,156</u>
	=====	=====
10 Creditors amounts falling due within one year	2021	2020
	£	£
Trade creditors	11,914	3,228
Accruals	13,740	8,644
Other creditors	6,181	1,950
Other taxes and social security costs	14,579	14,618
Deferred income (see below)	22,699	16,292
	<u>69,113</u>	<u>44,732</u>
	=====	=====
Deferred income		
Opening balance	16,292	-
Released in year	(16,292)	
Income deferred in year	22,699	16,292
	<u>22,699</u>	<u>16,292</u>
	=====	=====
Closing balance	22,699	16,292
	=====	=====

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

Notes to the financial statements (continued)

11 Funds	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Movement in funds					
Unrestricted funds					
General funds	90,607	237,260	(224,428)	-	103,439
Designated funds					
New phone system	1,232	-	-	-	1,232
IT upgrade	951	-	-	-	951
Health & Safety	960	-	-	-	960
Total unrestricted funds	<u>93,750</u>	<u>237,260</u>	<u>(224,428)</u>	<u>-</u>	<u>106,582</u>
Restricted funds					
SAREC	-	3,150	(3,150)	-	-
Me-Time	7,875	10,000	(12,024)	-	5,851
Tackling Economic Barriers	801	25,000	(23,964)	-	1,837
Clinterty	2,391	-	-	-	2,391
HIF LGBT Network	927	-	-	-	927
Language Café	11,755	42,558	(44,634)	-	9,679
Improve Wellbeing & Language Through Sport	482	-	-	-	482
Urgent Care	471	-	-	-	471
Syrian Refugee Drop In Support & Advice service	5,172	20,834	(19,352)	-	6,654
Interpreting Counselling	1,050	-	-	-	1,050
Syrian Partners Support	-	-	-	-	-
Shared Futures	4,136	-	-	-	4,136
Casework	-	16,000	(34,758)	-	(18,758)
Cyber Security	5	-	-	-	5
Prevention of Illegal Money Lending	-	17,980	(16,944)	-	1,036
Covid 19	-	4,546	(2,617)	-	1,929
CV19 Hardship	-	2,766	(1,309)	-	1,457
EU Engage Shire	-	8,387	(1,293)	-	7,094
HSCP	-	4,195	(3,144)	-	1,051
Improve Wellbeing & Language	-	10,000	(2,926)	-	7,074
RGU/GREC2020	-	3,019	(794)	-	2,225
Total restricted funds	<u>35,065</u>	<u>168,435</u>	<u>(166,909)</u>	<u>-</u>	<u>36,591</u>
Total funds	<u>128,815</u> =====	<u>405,695</u> =====	<u>(391,337)</u> =====	<u>-</u> =====	<u>143,173</u> =====

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

Notes to the financial statements (continued)

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

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

Notes to the financial statements (continued)

11 Funds (continued)

Name of unrestricted fund	Description, nature and purpose of the fund
General funds	Funds available for the trustees to use freely to further the charitable purposes.
New Phone System	Monies designated by the trustees for use against the cost of changing to a new telephone system
IT upgrade	Monies designated by the trustees for use against the cost of upgrading IT systems
Health & safety	Monies designated by the trustees for use against the costs of adhering to health and safety regulations
Name of restricted fund	Description, nature and purpose of the fund
SAREC	Funding from the Scottish Alliance of Regional Equality Councils (SAREC) to carry out research after reports of Covid-19 related abuse towards Chinese, East and South-East Asian Communities.
Me-Time	Monies received from BBC Children in Need to support the work of a counselling service.
Tackling Economic Barriers	Monies received from the Voluntary Action Fund to run the "Tackling Economic Barriers" programme.
Clinterty	Funds to enhance facilities at the Clinterty traveller site and promote the gypsy / traveller culture.
HIF LGBT Network	Monies received from NHS Grampian to build a LGBT network.
Language Café	To improve English and non-English speakers in an informal environment.
Improve Wellbeing and Language through Sport	Monies received from Aberdeen City Health and Social Care Partnership to run the "Improve Wellbeing and Language through Sport" project.
Urgent Care	Funding from Aberdeenshire Health & Social Care Partnership to run the "Urgent Care" project.
Syrian Refugee Drop In Support & Advice Service	Funding from Aberdeen City council to provide a support and advice service.
Interpreting Syrian Partners Counselling Support	Monies received from NHS Grampian to support the interpreting and translation service run by the charity.
Syria Partners Support Shared Futures	Funding from Aberdeen Council of Voluntary Organisations to run Shared Futures Project.
Casework	Monies received from Robertson Trust to fund salary costs.
Cyber Security	Monies received from Scottish Council of Voluntary Organisation to fund Cyber Essentials Accreditation.

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

Notes to the financial statements (continued)

11 Funds (continued)

Name of restricted fund	Description, nature and purpose of the fund
Prevention of illegal money lending	Funding from COSLA for the purpose of taking preventative action against illegal money lending.
Covid-19	Funding from The National Lottery Community Fund to allow translation of health & wellbeing and financial materials, video messages etc for communities unequally impact during Covid.
EU Engage Shire	Funding from Fairer Aberdeenshire Fund to deliver an outreach service, aiming to link those needing assistance with EU Settled Status applications with the available support.
Health & Social Care Partnership	Funding from Aberdeen City Health& Social Care Partnership to support the development of Partnership Equality Outcomes for the period 2021-25, including research and community engagement.
Improve Wellbeing & Language	Funding from NHS Grampian's Endowment Fund to develop a network of health champions to promote health messages within their community, and feed into engagement opportunities.
RGU / GREC 2020	Funding from Robert Gordon University to facilitate research into integration and social cohesion in Torry.
NHS Focus Group	Monies received from NHS Grampian to carry out research.

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
2021			
Fixed assets	211	132	343
Current assets	152,785	59,158	211,943
Current liabilities	(46,414)	(22,699)	(69,113)
Net assets at 31 March 2021	106,582	36,591	143,173
	=====	=====	=====
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
2020			
Fixed assets	146	266	412
Current assets	122,044	51,091	173,135
Current liabilities	(28,440)	(16,292)	(44,732)
Net assets at 31 March 2020	93,750	35,065	128,815
	=====	=====	=====

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

Notes to the financial statements (continued)

13 Related party transactions

During the year to 31 March 2021 payments of £3,300 (2020 - £Nil) in respect of membership fees were made to Scottish Alliance of Regional Equality Councils Limited, a company in which Philip Muinde and Vicky McKenzie are also directors. At the year end date £1,700 (2020 - £Nil) was still outstanding.

During the year to 31 March 2021 income of £208 (2020 - £1,667) was generated in respect of management services provided to African Council Ltd, a company in which Philip Muinde is also a director. At the year end date £Nil (2020 - £Nil) of this remained outstanding.

14 Operating lease commitments

	2021	2020
	£	£
Due within 2-5 years	11,331	24,237
	=====	=====

15 Control

The charity is controlled by the Board of Trustees.