



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 2022**

**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 Philip Muinde OBE DL Amelia Victoria McKenzie, Vice-Chair (to 29/11/21) (resigned 29/11/2021) Dr Hector Williams, Vice-Chair (from 29/11/21) Dr Sola Kasim, Treasurer Clr Christian Allard Zuzana Jatelova (appointed 27/09/2021) Forbes McCallum Margaret Main Clr M Tauqeer Malik Dr Ruth Payne Dr Narayan Shrestha Rev Dr Ibidun Daramola (appointed 29/11/2021) Fatima Joji (appointed 31/05/2022)
Senior management team	Dave Black, General Manager
Contact address	680 King Street Aberdeen AB24 1SL
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

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Chairman's report for the year ended 31 March 2022

Chairman's Report

This year has remained challenging. Fortunately vaccines and treatments have significantly lessened the heartache and the severity of covid-19 illness, nevertheless, there has been wide recognition of the way in which the pandemic has illuminated the unequal impacts for many of the communities GREC is here to serve. We are clear that we need to play our part in prompting that lessons from this become reflected in policy and practice across organisations. This will be far from easy – disparities have been entrenched for decades – but there are new opportunities given the widespread recognition.

As an organisation we have continued, in the main, to operate through virtual communications. Our excellent staff team have maintained our range of services, assisted by our highly committed and able team of volunteers. In the course of the year new funding and projects have expanded our offer (as covered in the General Manager's and other staff reports).

Mid-way through the year the November AGM again saw a step change as we transition our Board to more fully reflect the communities we support. We gave a warm welcome to Zuzana Jatelova and created places for recruitment through the year (we subsequently welcomed Ibdun and Fatima). We also gave our thanks for the service of those stepping down: Vicky McKenzie, Peter Kennedy, and Irfan Ahmed. In a similar vein, our recruitment of GREC members and GREC friends has continued to broaden our membership which, together with our outreach work, means stronger ties with communities whose voices and lived experience influence what we do.

I wish to acknowledge how our working relationships with partner organisations in the northeast has gone from strength to strength. We have been able to fulfil our role as 'critical friend', having influence while still holding to account. Our evolving policy and research work is strengthening the evidence base of our contributions (again, more in the General Manager's report). Having invested time and energy in updating our foundations (including: contact with communities, service offers, staff, volunteers, membership, diversity of funding, partnerships) we look forward to growing our impact in the years ahead.

And a final note - to thank my fellow board members, as well as our staff and volunteer team, for their continued commitment and dedication, as we contribute our part in striving towards a fairer society in the North East of Scotland.

Dr John Tomlinson
Chair, GREC

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

A. Strategic vision for 2021-22

Our strategic vision for the period was as follows:

By April 2022 we want to be an organisation that is:

- Increasingly well-connected to and guided by Grampian's diverse communities
- Embedding an approach to policy and strategic development which is evidence-based and connected to communities
- Continuing to develop and deliver meaningful projects and services for individuals facing discrimination or other inequalities
- Operating within a sustainable financial basis that allows investment in staff and volunteers, as well as flexibility to address community priorities.

B. What we achieved, and what we didn't do

We set the following "strategic shifts", A-F; these seemed like relevant steps required in order for us to achieve our vision.

Stronger connections with communities. We will continue to strengthen our relationships with communities and community groups and deliver on our commitment to recruit members (including board members) from communities most likely to face discrimination. We will develop an engaged and empowered Membership Committee which is at the centre of designing the organisation's next strategy.

Progress:

A wide range of work has been delivered under this strategic shift. Through the Membership Committee a clear membership offer has been developed and shared widely with community members. We have established a mechanism for GREC staff to map connections with communities and bring this to the Committee for an overview, as well as for comments, ideas, challenges etc. These allow to identify gaps and set priorities for the following months.

In addition to the General Manager's participation, the Outreach Worker has become an active participant within the Committee, which has strengthened the links between strategy and operational work. New members have been steadily recruited, including representative organisations of communities likely to face discrimination, such as the Aberdeen Mosque and Islamic Centre, the Aberdeen Bangladeshi Welfare Trust, Assalam (a Syrian refugee/New Scot led group), Time to Heal (an African-led organisation tackling domestic abuse) and Four Pillars. We have recruited individuals from diverse backgrounds, several very active within their communities, bringing additional skills and experience. We have added to the diversity of our board, with the addition of Zuzana Jatelova and Ibidun Daramola, with two more females recommended to the Board's March meeting for consideration.

We developed a paper to help understand which communities in Grampian are most likely to face discrimination, and therefore where we should target our membership recruitment (particularly where we have a lack of members). It was agreed that further work is required to improve the paper and gather richer and more specific data, but it is one that we will now return to on annual basis via the Membership Committee.

During the period we delivered a series of free membership events:

- Training: "An Introduction to Equalities and the Equality Act".
- Training & Workshop: "Planning Your Project: 3 Useful Tools (Theory of Change, Work Breakdown Structures, and Gantt Charts)".
- Workshop: "Discrimination and Inequality in Grampian" – Overview of presenting issues at GREC and discussion feeding into 2022-23 GREC strategy.
- Training & Workshop: "How to Write Good Funding Applications".

Events were generally well attended. The February meeting where we asked members and invited community members to share key issues facing communities was particularly of note. It represented a milestone for the organisation in terms of the inclusion of members (as well as volunteers, staff, and other community members) directly contributing to the strategic development of the organisation. We have

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General Manager's report (continued)

developed and delivered a successful way to be relevant and engaging for our members thus allowing us to listen to their contributions and share our resources

In a broader sense we believe we increased our relevance to communities through the period by continuing the important role of our *Outreach Worker* (reaching out to those we don't have existing connections with, establishing relationships, etc.), delivering services and projects relevant to communities (Casework, Counselling, Language projects, New Scots projects), and delivering standalone projects that allowed us to increase our community engagement capacity.

Developing our policy and research role. We will develop key GREC policy positions as well as the infrastructure of the organisation around policy and research through our Policy and Research Committee. We will increasingly position ourselves as a leading organisation for equalities related research and evidence (including of lived experience) in the Grampian area. We will do this by updating our *How Fair is North East Scotland?* resource and by publishing it as a live, accessible document.

Progress:

Through the Policy & Research Committee we have been developing a paper that captures our understanding of racism, including systemic and institutional racism, as well as our position on "race" as a concept, and the use of colour-coded labels.

We have used board and committee meetings to begin exploring our understanding of trans rights, as well as the impact of the "hostile environment" on communities. We are currently developing a further paper on refugees and people seeking asylum resettlement, building on the public statement agreed by the board in December 2021.

Although the speed of development of this area of work has been slower than initially planned, we have moved forward significantly in this past year. We were successful in securing 3 years of Scottish Government funding for a part-time Policy Officer role. This has allowed us to establish the processes required to be an effective policy and research organisation. In this regard we believe we are developing and delivering a model that is fairly unique at a local or regional level (i.e. it is generally only delivered at a national level with a Central Belt focus).

Our "Panel of Experts" model, as part of our Policy & Research Committee, has been a particular success. At the time of writing this includes 10 academics and 4 individuals with relevant policy background, agreeing to add their constructive feedback and insights into our policy and research work, as well as supporting the development of our ethical approach.

We completed the substantive update of *How Fair is North East Scotland?* at the end of 2021, pulling together the quantitative and qualitative data that is available to demonstrate outcomes by ethnicity within the Grampian region. We will soon have the "How Fair" resource embedded in an interactive format within our website.

Due to securing less funding than expected around our research work, we have been unable to press forward with all of the research aspects that had been planned, for example filling the gaps where no data has been available for the *How Fair is North East Scotland?* resource. We hope to identify additional funding to further embed our evidence based approach.

At times we struggled to assert policy positions on rapidly developing situations, though we were able to in relation to asylum seeker resettlement in Aberdeen. If GREC is to be credible as a (part) policy organisation, we will need to more pro-actively comment on current affairs and emerging issues, e.g. with the press, to policy makers, to legislators.

Influence policy and practice. We will continue to work closely with public bodies, at a local and national level, with a view to influencing relevant policy and practice. Locally we will establish regular meetings with key decision makers, as well as developing mechanisms to influence system change based on the lived experience of our clients and community contacts.

We will strengthen our links with other RECs and the influence of SAREC at national level as well as developing relationships with the new Equality and Human Rights Directorate of the Scottish Government.

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General Manager's report (continued)

We will aim to reinforce the importance of a North-East Scotland perspective and voice being heard and considered at national level.

Progress:

Through liaison with the Chair and Vice Chair, we have set up regular meetings (every 6 months) with the Chief Executive of Aberdeen City Council, and the Communities Convenor (along with key officers) of Aberdeenshire Council. The staff team continue to engage regularly with the Inspector at Police Scotland leading on equalities (quarterly meetings), as well as attending regular meetings of Aberdeen City's Health & Social Care Partnership Strategic Planning Group and have recently re-established a strong link with a strategic lead within Aberdeenshire's Partnership. A strong range of contacts have been made within NHS Grampian including a direct relationship with the Deputy Chief Executive, as well as with the lead within the Engagement Team.

As noted above, we were successful in developing a part-time Policy Officer role, which has already shown itself crucial in providing the capacity for pro-active engagement with policy makers across Grampian. A great step forward has been establishing systematic links between the Policy Officer and the rest of the GREC staff team, offering on-going opportunities to translate our interactions with communities (through client work, outreach and membership) into issues for policy makers to consider and make change on.

GREC has taken steps to strengthen links with the new Scottish Government directorate, and we attended a series of "deep dive sessions" supporting the government in the development of their approach to advancing equality and human rights.

As SAREC's application to the Scottish Government to establish a Policy Officer role was unsuccessful, very little work has been done on strengthening SAREC's ability to influence Scottish Government policy.

Measuring and communicating impact. We will review and improve our approach to evaluation across the organisation, seeking external support for this where required. We will establish mechanisms to regularly communicate our impact to key stakeholders such as communities, clients, partner organisations, funders, etc.

Progress:

Near the start of the period, an evaluation framework of current and planned measurements for the range of GREC activity was mapped out and taken to the Policy & Research Committee for consideration. The framework was agreed as a strong starting position, and something to continue building on. Staff members have attended sessions with Evaluation Support Scotland to gather ideas for approaching harder-to-measure projects.

We now have the tools in place to communicate impact to key stakeholders, including communities. This will be a key aspect of the Communication Officer's role in the coming months. Communicating, demonstrating ourselves to be an effective, evidence-led, change-influencing organisation, will be an important part of developing and maintaining our credibility with a wide range of stakeholders, including member and non-member communities, policy makers and funders.

Investment in staff and volunteers. We will continue to invest in our staff and volunteer teams by offering regular training and development opportunities, regular 1-2-1 staff support, and opportunities to take on new projects where appropriate. We will continue to be guided by the Volunteer Friendly Award criteria in our work with volunteers.

Progress:

We have continued to embed training opportunities within the programme of weekly staff meetings. We have been able to identify and access relevant training for almost all the areas identified during individual annual appraisals. Three staff members have led on funding applications, while a further three have started regularly attending board committees during the period.

We have actively started exploring how the organisation can become more democratic, ensuring that staff can effectively influence the direction of the organisation.

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General Manager's report (continued)

We continue to offer opportunities to volunteers and have undertaken a survey with volunteers during the period, with very positive feedback. We have embedded the approaches that have allowed us to retain the Volunteer Friendly Awards for many years. We have updated our volunteer guidance document to ensure volunteers understand their rights and what to expect.

Organisational sustainability. We will further develop the sustainability of the organisation, mindful of both the context of the COVID-19 pandemic and lockdowns as well as the opportunities and challenges of renewal post-pandemic. We will do this by continuing to pursue a diverse range of funding sources, including earned income for services delivered. We will also undertake a review of our organisational structures and develop our approach to succession planning.

Progress: In general, GREC has done relatively well in recent years in terms of accessing longer funding terms. We are currently in receipt of 3-year funding from Children in Need, Scottish Government, Robertson Trust, and the Big Lottery. In terms of earned income, In-Trans has picked up to almost pre-pandemic levels, though Training & Consultancy is still not "off the ground" in the way that we would have liked.

A paper has been developed through the Personnel Committee mapping out various aspects that require attention to strengthen the organisation in this area, e.g., staffing structure, succession planning, and would need further exploration and development.

To finish, I would like to opportunity to praise our excellent staff team, which continues to excel, strengthen, and support one another. A huge thanks to them, our team of volunteers, including our dedicated Board of Directors, for continuing to deliver for GREC over the past year.

**Dave Black
General Manager**

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Trustees report for the year ended 31 March 2022

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 we serve.

Voting membership is drawn from individuals and representatives of organisations in the Grampian area (GREC's area of benefit) interested in supporting the work of GREC, and particularly from communities likely to experience prejudice and discrimination in the Grampian region.

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

The elected members of the Board of Directors are chosen by means of ballot prior to the annual general meeting by the voting members of GREC. One third of the elected members are chosen in this way every year. All honorary officers are elected annually and hold office until the conclusion of the next annual general meeting. Subject to their annual renewal of commitment to GREC, elected members of the Board of Directors serve for a period of three years, being required to resign at the end of the third annual general meeting. They are then eligible for re-election.

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

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

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

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.

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Trustees report for the year ended 31 March 2022 (continued)

The Induction Pack covers:

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

During the year Dr Irfan Ahmed and Peter Kennedy resigned on 29 November 2021.

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.

Risk Management

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

Key Risks Identified:

- Breakdown of working relationships with constituent local authorities
- Significant reduction in funding levels from partner organisations, e.g. due to pressure on public sector finances
- GREC membership is not reflective 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
- Return to further COVID-19 related lockdowns, or similar health emergencies, with associated impacts on staff, volunteers, funding, sustainability etc.

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

Impact of Covid-19

We have continued throughout the 2021-22 period to be adaptive to COVID-19 and related government and public health advice. On the whole, our service provision has been online during the year, with increasing face to face activity for our language and integration projects in the last quarter of the year.

Where appropriate, and in line with public health guidance, we have offered face to face appointments for our Casework and Counselling clients. In general, the organisation has not been negatively impacted during the pandemic.

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Trustees report for the year ended 31 March 2022 (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 2021-22 the service:

- Took on 161 new clients, with individuals self-identifying 39 different nationalities.
- 40 cases continued from the previous year, 20-21
- 57 cases continued into the new reporting year, 22-23
- The above indicates that we supported a total of 201 clients in the period, covering over 39 self-identified nationalities.

Counselling

Overview

During this period the Adult Service has continued to flourish, and the Me-Time Service has made a good recovery from the problems caused by COVID.

Counsellors

Volunteer Counsellors are essential to the existence of GREC's counselling service. A total of 14 Volunteer Counsellors showed regular and consistent commitment during the period. Their commitment to GREC is greatly appreciated as the service is able to offer open-ended counselling for clients whose complex issues require long-term assistance and support.

GREC's team of counsellors include a wide variety of nationalities and backgrounds where all hold BACP or COSCA memberships and have a PG Diploma in Counselling. In addition to this, those working on the Me-Time Service also have a Certificate in Counselling Children and Young People.

GREC work closely with Aberdeen University and provide placements for second year Diploma students and for students who go on to do the CYP Certificate. Many of the students stay on after graduation as they feel that GREC offers them a unique opportunity to develop their practice. One of our long-term counsellors, who is leaving the country to take up a new job, sent the feedback below on an email to the Counselling Service Manager:

"GREC as an organisation has, and with your trust and support, welcomed me. It has been an immense part of my journey to becoming a therapist. I have met unique characters, wonderful humanity and dedication to fellow human beings facing life challenges compounded by language, culture, socioeconomics and discrimination. It has and continues to enrich me being a foreigner and nomad myself. Thank you."

Adult Counselling Service

Clients – Overview

Forty-three clients were seen during this period, mostly via Zoom or telephone counselling. Remote counselling has continued to work well however face to face sessions have been provided when needed. Nine clients have been seen with an interpreter.

Nationality/Ethnicity of Clients

Counselling clients were from a diverse range of backgrounds:

African (6), American (2), Bengali (1), Brazilian (2), Croatian (1), Dutch (1), English (2), Hungarian (1), Kurdish (1), Mongolian (1), Pakistani (1), Polish (14), Portuguese (2), Scottish (3), South Korean (1), Spanish (1), Sri Lankan (1), Syrian (3), Turkish (2), Vietnamese (1).

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Trustees report for the year ended 31 March 2022 (continued)

Testimonials received from Clients

Client Feedback

The following testimonials were received from clients who had accessed GREC's Adult Counselling Service during this period:

"GREC is absolute the best! This place makes you to be seen and heard. The counsellors are great listeners and very motivational. Make you feel better about yourself.

After deciding to go there, it's one of the best decisions I've made. My counsellor was very attentive to my needs and offered really great feedback to help me put into words what I was feeling.

I would recommend GREC for anyone that needs some emotional help. Definitely recommended! Thank you GREC!"

"I have been attending weekly counselling sessions with GREC since November 2019. I had a first assessment with the Counselling Service Manager who kindly evaluated my needs and allocated me an appropriate counsellor.

He has been of enormous support, helping me to cope with difficulties in my life that had led me to experience some mental health issues such as panic attacks, anxiety and insomnia. Since the beginning of the Covid-19 Pandemic, GREC has kindly been offering online counselling sessions, which have been great to keep going with the treatment without disruption.

I am feeling much calmer and able to find appropriate tools to deal with various situations I have been going through in my life."

"My experience with GREC's Counselling Service has been extremely beneficial. Being able to communicate with someone on a regular basis has lifted some of the weight off me.

My counsellor has been very understanding and has helped me process a lot of emotions that I was experiencing from things going on in my personal life and at university. I've seen a lot of self-growth since I started talking with my counsellor and I'm really happy about it.

I think that having access to a counsellor can do others like myself a lot of good for their day-to-day lives and I hope that the Service continues to thrive."

Me-Time Counselling Service

Overview

Twenty-three clients were seen during this period, 17 face-to-face and 6 online via Teams. The counsellors were relieved that they could go into schools again for play therapy sessions with younger children.

Children in Need awarded GREC a one-year extension to the existing three-year grant for this project. This means they will have funded our service for thirteen years.

The new Children and Young People (CYP) Certificate Course at Aberdeen University has been a great development.

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Trustees report for the year ended 31 March 2022 (continued)

Testimonials received from Teachers, Parents and Clients

"The pupil the counsellor has been working with has definitely increased his confidence and self-esteem. We are very grateful for the support and advice from GREC's Counselling Service."

"GREC have provided us with an invaluable counselling service for a pupil managing the challenge of discovering their gender identity within a school environment.

The support and expertise offered by the counsellor was very beneficial for the child, allowing them to develop their self-expression and to manage better at school.

This was an area that was relatively new for staff at the school and the specialist and knowledgeable support provided by GREC allowed us to spend time developing our understanding of this in partnership with other services, while the child's emotional needs were being met through the Counselling Service."

"I am extremely grateful for the counselling service offered by GREC. This has helped my son massively in his journey of self-discovery and has made him a more confident individual. This has been echoed by the school.

He looks forward to his weekly sessions and has built such a wonderful bond with his counsellor. I am so glad that I came across the information about your service as it has been invaluable!"

"I think everyone should be able to speak to a GREC Counsellor as it has helped me."

Overview of Services and Projects (continued)

In-Trans

Report on In Trans Interpreting and Translation services

During the last financial year our services provided 4,208 interpreting appointments in all Grampian area and delivered 224 translations. The graph below shows the breakdown of interpreting requests by language.

Interpreting Requests between 1st April 2021 till 31st March 2022

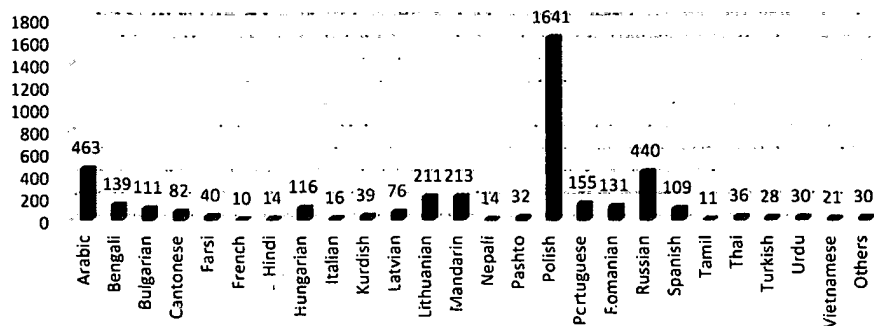


Figure 1 - Number of requests per language in financial year 2021-2022.

Pilot project – Reflective Support Group

The increase in appointments on mental health and for refugee resettlements motivated In-Trans to develop a pilot project for a Reflective Support Group, aiming to support interpreters and prevent secondary trauma and mental health related issues among them. The increase in appointments on mental health and for resettled refugees motivated In-Trans to develop a pilot project for a Reflective Support group aiming to offer interpreters an opportunity to develop tools to prevent potential secondary trauma and mental health-related issues due to the demands of their job.

A selected group of 8 interpreters were invited to attend an apprenticeship course with Dr Beverley Costa. This training initiative is based on an apprenticeship/learning-by-doing model (Collins et.al., 1991; Kolb, 1984; Vygotsky,1978) and created by Dr Costa to train interpreters to apply supervision skills when supporting other interpreters.

The group of trainees attended 3 full-day sessions of the Apprenticeship Model for facilitating reflective and supportive supervision groups for interpreters. These were delivered on: 15th and 16th January 2022, and 5th March 2022.

Although the training does not qualify interpreters to become clinical supervisors, they can apply the supervision skills learned on the course to perform supportive roles within groups.

Reflective Support could also be delivered to support workers or organisations offering support to service users whose circumstances may be difficult (mental health issues, trauma, violent or threatening backgrounds).

A reflective support session took place on 25th July for a group of 6 Russian and Ukrainian interpreters and was delivered by one of the apprentice facilitators. The feedback from the participants was extremely positive. Interpreters felt that we were acknowledging the importance of having a space to discuss professional challenges.

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Trustees report for the year ended 31 March 2022 (continued)

Feedback from our clients and interpreters in relation to our services

"Thank you so much for doing this so swiftly! It must be said, and we say this every time we use yourselves for interpreting services, in our experience you truly are the best interpreting service in Scotland we have come across! We work across the country and other interpreting companies elsewhere in Scotland could learn so much from you! Your level of service is impeccable, and we wanted to let you know how much we appreciate it." **Kerry Milne - Office Manager - Ormiston's Mental Health Law Practice**

"Thanks for everything you do for us as translators and interpreters too. You are definitely the best of all the agencies I work for. I can't speak highly enough of you and the whole GREC team, as you make us feel valued and always ensure we work in a very convivial atmosphere, as well as organising a great deal of valuable CPD!" **Elisabeth Griffin – French Interpreter**

Participation on a guidance with Aberdeen University

We provided information used in a paper published by **Prof Shaun Treweek - Professor of Health Services Research, Health Services Research Unit, University of Aberdeen and Equality, Diversity and Inclusion Lead, Institute of Applied Health Sciences, University of Aberdeen**

Trial Forge Guidance 3: randomised trials and how to recruit and retain individuals from ethnic minority groups—practical guidance to support better practice

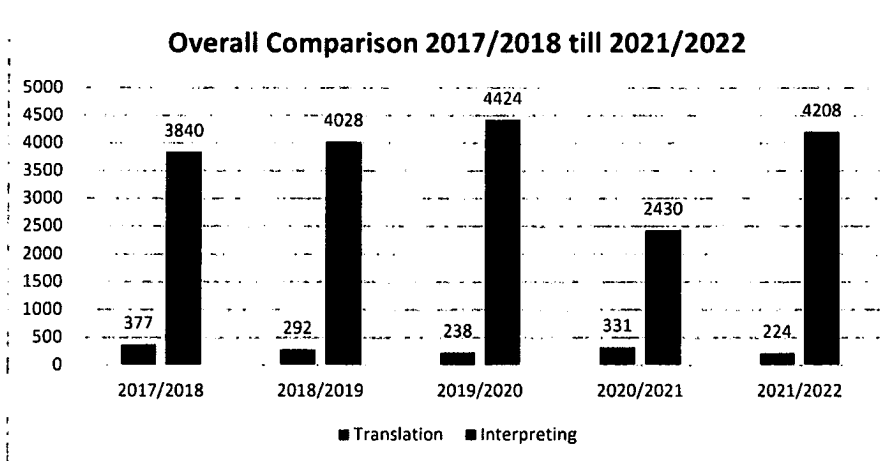
Find the paper on the link below: <https://trialsjournal.biomedcentral.com/articles/10.1186/s13063-022-06553-w>

Final Comments

In-Trans has been showing a good recovery after the pandemic with increasing number of appointments.

The team has been tackling new challenges, such as recruiting and training new interpreters to provide support for new groups of asylum seekers and refugees arriving in Aberdeen. Last year we assessed 16 candidates of which 11 were recruited.

The graph below shows In-Trans performance over the past 5 years, with the marked impact of COVID-19 in 2020-21, and almost full recovery in 2021-22.



Community Engagement and Outreach

Outreach Project

Between April 2021 and March 2022, the Outreach Project Coordinator:

- Attended 34 outreach events, 12 of which were face-to-face events with the remainder taking place online, and 20 of which the Coordinator was directly involved in either as a facilitator or speaker. Across these events the outreach worker engaged with a combined total of 906 individuals from at least 19 different communities.
- This marks a considerable increase from the previous reporting period, during which the Coordinator attended 25 events and engaged with 377 individuals. Due to the effects of the COVID pandemic all outreach events attended during this period took place online,
- Attended 19 meetings with community leaders representing 17 distinct minority communities. 8 ethnic communities and 6 religious communities were represented. The Coordinator also met with 2 LGBTQ+ community leaders.
- Attended 28 meetings with partners and other external organisations. 41 different organisations were represented at these meetings, including third sector partners, local authorities and public service providers, and cultural organisations.
- Gained 945 social media engagements across 50 posts with a total reach of 5,702. Social media engagement has clearly dropped significantly from 2020/21, when 2,039 engagements were gained across 73 posts.
- As noted above, in the previous reporting period the Coordinator was largely unable to deliver face-to-face outreach work due to COVID restrictions. Last year's outreach activities were thus conducted almost exclusively online, resulting in higher levels of digital engagement.

Hardship Project

During the reporting period the Outreach Project Coordinator was supported by the Fairer Aberdeen Fund to conduct a targeted outreach project with communities where GREC identified particular hardship due to the pandemic, namely communities with No Recourse to Public Funds (NRPF) and Chinese and other East/Southeast Asian (ESA) communities.

This short-term project, which ran from June 2021 to February 2022, had two aims: to raise awareness of the support available for individuals with NRPF and/or from ESA backgrounds via outreach activities; and to gather data relating to these communities and the issues they face in the North East of Scotland. Key findings gathered from the project survey are summarised below.

The survey received 27 responses, with 78% of respondents being based in Aberdeen City and 15% in Aberdeenshire. The majority of respondents (81%) reported currently having NRPF, while the remainder previously had NRPF as a visa condition.

Respondents came from a broad range of backgrounds comprising 17 different nationalities:

- Nigerian was the most common nationality at 8 responses. 4 other African nations (Cameroon, Ghana, Kenya) were also represented.
- There were 2 Chinese respondents and 3 respondents from other ESA countries (Brunei, Thailand, Vietnam)
- 2 respondents came from Bangladesh and 3 from other South Asian countries (India, Sri Lanka, Pakistan)
- The remaining respondents reported the following nationalities: American, Chilean, English, Irish, Turkish.

The overwhelming majority of respondents reported being negatively impacted by NRPF in various ways:

- 93% said NRPF had negatively affected their mental health
- 78% suffered financial hardship as a result of NRPF
- 74% said their social wellbeing was negatively impacted by NRPF
- 58% felt their physical health had suffered due to by NRPF

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

Trustees report for the year ended 31 March 2022 (continued)

Schools Work

GREC's work with schools has unfortunately been curtailed in recent years due to funding limitations and more recently pandemic restrictions. However, in 2021/22 the Outreach Project Coordinator was able to visit classes at two schools to conduct lessons in equality issues. Thirty-six young people were engaged during lessons that were tailored specifically to meet the needs of very specific groups (P7s and S6s).

Towards the end of the funding period, Coordinator and colleagues began working to revitalise GREC's schools work in partnership with a local secondary school and look forward to reporting on this work more thoroughly in next year's annual report.

Grampian Health & Diversity Network Project

Grampian Health & Diversity Network is an initiative aiming to empower members from ethnic minorities to become health champions for their communities by receiving and sharing key health-related information, accessing relevant training, and providing opinions to improve healthcare services in Aberdeen, Aberdeenshire and Moray.

The project focused on sharing relevant information regarding the COVID-19 vaccination, mental health and wellbeing, keeping an active lifestyle as well as prevention and screening programmes.

During the period 2021-2022 the project:

- Created a network with 93 participants including representatives of over 21 national / ethnic origin.
- Created a series of videos to promote the Covid-19 vaccination among ethnic minority communities together with health champions, the NHS, the ACHSP and SCHMU radio.
- Supported the organisations of 3 community vaccination clinics.
- Organised and supported more than 5 complementary activities with health champions and the wider community (e.g., *Plan for the Future* focus group with NHSG, yoga taster session at mosque, etc).

	Number of members	Ethnicities or nationalities stated
Health Champions from African communities	22	Nigeria, Cameroon, Kenya, Ghana, Zimbabwe.
Health Champions from Muslim communities	26	Bangladesh, Pakistan, Syria, Mauritius, Egypt, UK.
Health Champions from Polish community	18	Poland.
Health Champions from other diverse communities	27	Latvia, Italy, India, China, Hong Kong, Spain, Romania, Bulgaria, Latin American.
Total	93	21+

Feedback from health champions:

"Thank you for bringing us together for a good cause".

"I am constantly checking the emails received. I share the information that I feel my community needs and ask for further details when it's necessary".

"I have checked the emails and I think any information which we can transfer to our communities is good".

**Grampian Regional Equality Council Ltd (GREC)
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Trustees report for the year ended 31 March 2022 (continued)

GREC Engage, Evidence and Change Project

Project aimed to further develop GREC's infrastructure to provide robust evidence and harness community voices to influence policy and practice in Grampian.

Since its implementation in the last trimester of 2021 the project has:

- Developed GREC's infrastructure around lived experience and policy influence enhancing internal structures (Policy and Research Committee, establishing a new Policy and Research Advisory Network), and procedures to identify for instance equality issues.
- Published the update of *How Fair is North East Scotland?* resource, which strengthen GREC's engagement with key policy makers in the Grampian region and developed an evidence-based approach to tackling inequalities experienced by minority ethnic communities.

Language and Integration Projects

The Language and Integration Team continued delivering projects focused around eliminating language barriers for people living in Aberdeen. There are three separate areas where this team has been working to provide support and alternative solutions open to anyone speaking English as a second language (ESL)

Employability

ESOL for Work: during 2021 and part of 2022 funding was used to deliver bi-monthly blocks of weekly ESOL for Work classes. A total of 13 blocks of classes both on-line and face to face were delivered between May 2021 and April 2022, with a total of 123 participants.

ESOL for Work involved ESLs at pre-intermediate level. The sessions gave participants the opportunity to become familiar with the world of work in the UK. In some cases, the ESOL tutor also provided additional individual support when ESLs requested assistance to prepare for upcoming interviews or to get advice on their CVs and applications.

Feedback: gathering accurate information once the courses are completed is difficult since disclosing information about students' employment is voluntary. A survey on the course showed that participants consistently agreed that this project has been useful and helpful to gain employment and understanding employability in the UK.

Language Works: weekly on-line sessions to promote information and English learning around employability were delivered under this name and in close connection with language cafes. Unlike the ESOL for Work courses, these allowed open opportunities to learn about employability for those whose personal circumstances exclude them from regular classes. The on-line sessions were based around a central topic explored during one hour through on-line platform exercises, group discussions and participation of other organisations where suitable. These sessions were delivered until the end of June 2021.

Language Learning

1-2-1 English Support: GREC involvement in English learning has been heavily focused on employability and integration. However, the situation during the pandemic made evident that there were people whose circumstances prevented them from accessing classes at basic levels. The Scottish Refugee Council provided funding for a pilot project to offer 1-2-1 tuition for people within the above group. GREC recruited the help of 2 ESOL volunteer tutors in addition to both ESOL tutors currently working for the Language and Integration Team. The aim of this pilot was to explore alternative sources and methods to reinforce self-learning and language acquisition.

**Grampian Regional Equality Council Ltd (GREC)
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Trustees report for the year ended 31 March 2022 (continued)

Feedback: the pilot offered mixed results which pointed out to the difficulties faced due to IT illiteracy and digital poverty. It also made evident that these worked in detriment of any remote contact. This was also confirmed by the difference in results when face to face interaction was possible. Additional funding will be needed to continue with this project which has become a source of valuable support for individuals who are unable to cope with the rhythm of their existing group classes or whose personal circumstances prevent them altogether from joining structured learning. During the last few months, the ESOL tutors in GREC have been supporting individuals through face to face contact.

ESOL Support for Asylum Seekers: the lack of involvement by local authorities in supplying ESOL provision for a group of over 100 asylum seekers staying in Aberdeen lead to organise ESOL tuition for the group, which involved the recruitment of ESOL volunteer tutors in order to assess each individual and provide a suitable program of ESOL classes according to their English level. Due to restrictions in capacity, ESOL tuition was limited to the more advanced groups whilst beginner groups received ESOL provision by WEA.

Language Cafes: this project continues to run successfully and has become a source of information and interaction for ESLs arriving in Aberdeen. Last year's circumstances allowed to modify its format into Language Walks during the summer which proved needed after lockdown. The Language Café has become extremely popular and average attendance numbers remain steady with a strong preference for face to face interaction over on-line activities.

Thanks to social media and promotion through different organisations, the Language Café's position within the Aberdeen community is well established. The current mailing list includes over 300 people and there are over 1,000 followers in social media who receive weekly notifications regarding English language learning opportunities.

Volunteering

GREC counts with a group of active volunteers currently reaching between 50 to 60 individuals working in a variety of capacities and projects as well as trustees.

Between April 2021 and March 2022 GREC continued to be committed to work with volunteers despite ongoing challenges associated with COVID restrictions. Volunteering continued to pay a key role in the organisation, particularly on the delivery of GREC's counselling services, Language Café sessions and maintaining GREC'S social media and on-line presence.

During lockdown, the Volunteer Co-ordinator continued organising online social events for volunteers initially on monthly basis and later, when some restrictions were lifted, back to face to face gatherings every few months. Volunteers were also involved in planning and delivering of some social events such as Language Exchange and Learn and Share. During Language Exchange sessions, volunteers and staff had an opportunity to learn a few words and phrases from a selection of languages: Spanish, Arabic, Scots and Polish. The Learn and Share session has offered topics such as gardening, meditation, and ways spending time actively in Aberdeen and surrounding areas. GREC is committed to listen and consider volunteers' views on an ongoing basis as well through an annual survey. GREC also welcomes volunteers' engagement in the organisation as a whole for example by inviting them to attend AGMs and discussions about the organisation strategies.

Grampian Regional Equality Council Ltd (GREC)
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Trustees report for the year ended 31 March 2022 (continued)

Financial Review

During the financial year 1st April 2021 to 31st March 2022, the charity made a net loss of £21,510 (2021 – surplus of £14,358). Included within this is a loss of £29,312 (2021 – surplus of £1,526) on restricted funds and a surplus of £7,802 (2021 - £12,832) on unrestricted funds. Balance sheet funds stood at £121,663 (2021 - £143,173) comprising restricted funds of £44,825 (2021 - £36,591) and unrestricted funds of £76,838 (2021 - £106,582).

Total income is made up as follows:

	2022	%	2021	%
	£		£	
Donations	863	0.17	226	0.06
Charitable activities	484,162	98.00	395,896	97.58
Other trading activities	8,995	1.83	9,573	2.36
	<u>494,020</u>		<u>405,695</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 2022, total reserves required has been calculated at between £84,376 and £93,530.

The balance held as unrestricted funds as at 31 March 2022 was £76,838 (2021 - £106,582) of which £76,179 (2021 - £106,239) 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 41.

Small company

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

Approved by the Board of Directors on 29 November 2022 and signed on their behalf by:

John Tomlinson
John Tomlinson - 2022-12-19, 14:30:47 UTC
John Tomlinson, Chairman

Sola Kasim
Sola Kasim - 2022-12-19, 23:25:52 UTC
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 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

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

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

I report on the financial statements of the charitable company for the year ended 31 March 2022 which are set out on pages 21 to 41.

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 - 2022-12-20, 08:37:19 UTC

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

20 December 2022

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 2022

	Note	Unrestricted funds	Restricted fund	Total funds 2022 £	Unrestricted funds	Restricted fund	Total funds 2021 £
Income and endowments from							
Donations and legacies	2	863	-	863	226	-	226
Charitable activities	3						
Elimination of discrimination		93,300	89,206	182,506	95,375	5,916	101,291
Advancing equality		-	12,500	12,500	-	29,195	29,195
Interpreting & Translating service		201,694	-	201,694	132,086	-	132,086
Counselling service		-	10,000	10,000	-	10,000	10,000
Language Projects		-	37,014	37,014	-	55,491	55,491
Syrian Refugee Drop in Support & advisory service		-	19,246	19,246	-	20,834	20,834
Aberdeen Council of Voluntary Organisations		-	(4,136)	(4,136)	-	-	-
NHSG-EF Health		-	-	-	-	10,000	10,000
Prevention of Illegal Money Lending		-	1,635	1,635	-	17,980	17,980
Casework		-	16,000	16,000	-	16,000	16,000
Performance – ADAPT		4,684	-	4,684	-	-	-
Integration & Social Cohesion Research in Torry		-	3,019	3,019	-	3,019	3,019
Total charitable activities		299,678	184,484	484,162	227,461	168,435	395,896
Other trading activities	4	8,995	-	8,995	9,573	-	9,573
Total income		309,536	184,484	494,020	237,260	168,435	405,695

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 2022 (continued)

	Note	Unrestricted funds	Restricted fund	Total funds 2022 £	Unrestricted funds	Restricted fund	Total funds 2021 £
Expenditure on							
Raising funds		9,050	-	9,050	5,474	-	5,474
Charitable activities							
Elimination of discrimination		76,206	103,538	179,744	72,177	40,010	112,187
Advancing equality		-	14,597	14,597	-	27,108	27,108
Interpreting & translation service		200,780	-	200,780	133,710	-	133,710
Counselling service		15,569	12,598	28,167	12,546	12,024	24,570
Language café		-	44,969	44,969	-	47,251	47,251
Improve wellbeing & language		-	9,545	9,545	-	2,926	2,926
Shared Futures		20	-	20	150	-	150
New Scots Drop-In		-	18,734	18,734	-	19,352	19,352
Prevention of Illegal Money Lending		-	2,721	2,721	-	16,945	16,945
Other Trading Activities		109	-	109	371	-	371
EU Engagement		-	7,094	7,094	-	1,293	1,293
Total expenditure	5	301,734	213,796	515,530	224,428	166,909	391,337
Net income/(expenditure)		7,802	(29,312)	(21,510)	12,832	1,526	14,358
Transfers between funds		(37,546)	37,546	-	-	-	-
Net movement in funds		(29,744)	8,234	(21,510)	12,832	1,526	14,358
Reconciliation of funds							
Total funds brought forward		106,582	36,591	143,173	93,750	35,065	128,815
Total funds carried forward	11	76,838	44,825	121,663	106,582	36,591	143,173

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

Balance sheet at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Office equipment	8		1,689		343
Current assets					
Debtors	9	55,722		36,741	
Cash at bank and in hand		236,822		175,202	
			<u>292,544</u>	<u>211,943</u>	
Creditors					
Amounts falling due within one year	10	(172,570)		(69,113)	
Net current assets			<u>119,974</u>		<u>142,830</u>
Net assets			<u>121,663</u>		<u>143,173</u>
			=====		=====
Funds					
Unrestricted funds	11		76,838		106,582
Restricted funds	11		44,825		36,591
Total funds	11		<u>121,663</u>		<u>143,173</u>
			=====		=====

For the year ending 31 March 2022, 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 29 November 2022 and were signed on its behalf by:

Sola Kasim

Sola Kasim - 2022-12-19, 23:25:52 UTC

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 680 King Street, Aberdeen, AB24 1SL.

Basis of Preparation

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

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

Going concern

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

The 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.

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

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Adult counselling donations	20	-	20	86	-	86
Co-op Local Community Fund	843	-	843	-	-	-
Donation from mask sales	-	-	-	140	-	140
	<u>863</u>	<u>-</u>	<u>863</u>	<u>226</u>	<u>-</u>	<u>226</u>
	=====	=====	=====	=====	=====	=====

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 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
	Grants received						
	<i>Elimination of Discrimination</i>						
	Aberdeen City Council	93,000	-	93,000	93,000	-	93,000
	NHS Grampian	-	20,780	20,780	2,375	-	2,375
	Scottish Government	-	35,860	35,860	-	-	-
	SAREC	300	-	300	-	3,150	3,150
	Aberdeen City Council – Covid-19 support	-	11,065	11,065	-	2,766	2,766
	Inspiring Scotland	-	21,501	21,501	-	-	-
	<i>Advancing Equality</i>						
	Voluntary Action Fund	-	12,500	12,500	-	25,000	25,000
	Aberdeen City Council Health & Social Care Partnership	-	-	-	-	4,195	4,195
	<i>Interpreting & Translation Service</i>						
	NHS Grampian	19,500	-	19,500	17,125	-	17,125
	In-Trans	182,194	-	182,194	114,961	-	114,961
	<i>Counselling Service</i>						
	Children in Need	-	10,000	10,000	-	10,000	10,000
	<i>Language Projects</i>						
	Aberdeen City Council	-	12,583	12,583	-	11,987	11,987
	Awards for All	-	24,431	24,431	-	33,047	33,047
	Scottish Refuge Council	-	-	-	-	5,911	5,911
	National Lottery Community Fund	-	-	-	-	4,546	4,546
	<i>Syrian Refugee Drop in Support & Advisory Service</i>						
	Aberdeen City Council	-	19,246	19,246	-	20,834	20,834
	<i>Shared Futures</i>						
	Aberdeen Council of Voluntary Organisations	-	(4,136)	(4,136)	-	-	-
	<i>Casework</i>						
	Robertson Trust	-	16,000	16,000	-	16,000	16,000
	<i>Performance</i>						
	ADAPT	4,684	-	4,684	-	-	-
	<i>Improve Wellbeing & Language</i>						
	NHS Grampian	-	-	-	-	10,000	10,000
	<i>Prevention of Illegal Money Lending</i>						
	COSLA	-	1,635	1,635	-	17,980	17,980
	<i>Research into Integration and Social Cohesion</i>						
	Robert Gordon University	-	3,019	3,019	-	3,019	3,019
		<u>299,678</u>	<u>184,484</u>	<u>484,162</u>	<u>227,461</u>	<u>168,435</u>	<u>395,896</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)
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Notes to the financial statements (continued)

4 Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Social Work placement	6,695	-	6,695	7,465	-	7,465
Training	2,300	-	2,300	1,900	-	1,900
Management services	-	-	-	208	-	208
	<u>8,995</u>	<u>-</u>	<u>8,995</u>	<u>9,573</u>	<u>-</u>	<u>9,573</u>
	=====	=====	=====	=====	=====	=====

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

5 Total resources expended

2022	Raising Funds	Elimination of Discrimination	Advancing Equality	Interpreting & Language	Counselling service	Language Projects	Improve Wellbeing & Language	Shared Futures	New Scots Drop In	Prevention of illegal Money Lending	Carried forward
	£	£	£	£	£	£	£	£	£	£	£
Costs directly allocated to activities											
Salary costs	9,050	160,523	13,679	49,572	20,888	39,081	9,241	-	15,306	2,409	319,749
Interpreting & translation	-	6,679	68	127,773	3,007	-	209	20	1,732	224	139,712
Interpreter training	-	-	-	3,802	-	-	-	-	-	-	3,802
Supervision costs	-	-	-	-	2,930	-	-	-	-	-	2,930
Event organisation costs	-	98	-	-	-	-	-	-	-	-	443
Volunteer expenses	-	79	-	-	227	1,073	-	-	345	-	1,379
Support costs allocated to activities											
Rent, rates and insurance	-	2,897	350	7,648	-	1,857	-	-	553	82	13,387
Membership and subscription	-	556	-	-	318	41	-	-	-	-	915
Utilities	-	(236)	75	-	-	334	-	-	200	-	373
Telephone and internet	-	618	250	1,145	-	253	-	-	88	6	2,360
Travel	-	537	-	-	494	265	-	-	-	-	1,296
Postages, stationery, copying & printing	-	617	75	22	-	216	-	-	50	-	980
Office cleaning and supplies	-	274	100	649	-	280	-	-	40	-	1,343
Miscellaneous expenses	-	1,365	-	35	-	154	-	-	-	-	1,554
IT costs	-	564	-	2,387	159	311	-	-	-	-	3,421
Room / venue hire	-	-	-	-	144	180	-	-	-	-	324
CPD / teambuilding	-	746	-	-	-	80	-	-	60	-	886
Advertising and promotional materials	-	183	-	-	-	97	95	-	-	-	375
Staff, committee and GREC meetings	-	-	-	-	-	-	-	-	-	-	-
Repairs	-	-	-	-	-	-	-	-	-	-	-
Bad debts	-	-	-	2,441	-	-	-	-	-	-	2,441
Irrecoverable VAT	-	1,985	-	-	-	-	-	-	-	-	1,985
Depreciation	-	1,034	-	-	-	-	-	-	-	-	1,034
	9,050	178,519	14,597	195,474	28,167	44,222	9,545	20	18,374	2,721	500,689
Governance costs											
Independent examination fees	-	692	-	1,886	-	527	-	-	300	-	3,205
Other accountancy fees	-	509	-	3,620	-	220	-	-	60	-	4,409
Bank charges	-	24	-	-	-	-	-	-	-	-	24
Total resources expended	9,050	179,744	14,597	200,780	28,167	44,969	9,545	20	18,734	2,721	508,327

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

5 Total resources expended

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

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

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

5 Total resources expended

2021	Brought Forward £	Other Trading Activities £	EU Engagement £	Total 2021 £	Total 2021 £
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	1,862
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
	<u>384,764</u>	<u>371</u>	<u>1,174</u>	<u>386,309</u>	<u>415,339</u>
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
	<u>389,673</u>	<u>371</u>	<u>1,293</u>	<u>391,337</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.

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Notes to the financial statements (continued)

6 Trustees' remuneration and benefits

There were no Trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

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

	2022	2021
	£	£
Wages and salaries	284,377	231,783
Social security costs	17,916	12,878
Pension costs	23,462	19,719
	<u>325,755</u>	<u>264,380</u>
	=====	=====

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

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

	2022	2021
	No.	No.
Management and administration	5	5
Project workers	14	8
	<u>19</u>	<u>13</u>
	=====	=====

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 £39,968 (2021 - £33,297), including employers pension contribution. The reduction in cost in 2021 was as a result of the General Manager reducing his hours for home schooling purposes during the Covid-19 lockdown. This has increased back to normal in 2022.

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Notes to the financial statements (continued)

8	Fixed assets	Office equipment £
	Cost	
	At 31 March 2021	10,518
	Additions	2,380
	At 31 March 2022	12,898
	Depreciation	
	At 31 March 2021	10,175
	Charge for year	1,034
	At 31 March 2022	11,209
	Net book value	
	At 31 March 2022	1,689 =====
	At 31 March 2021	343 =====
		Office equipment £
	Cost	
	At 31 March 2020	10,201
	Disposals	317
	At 31 March 2021	10,518
	Depreciation	
	At 31 March 2020	9,789
	Charge for year	386
	At 31 March 2021	10,175
	Net book value	
	At 31 March 2021	343 =====
	At 31 March 2020	412 =====

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Notes to the financial statements (continued)

9 Debtors	2022	2021
	£	£
Prepayments	1,581	1,294
Other debtors	54,141	35,447
	<u>55,722</u>	<u>36,741</u>
	=====	=====
10 Creditors amounts falling due within one year	2022	2021
	£	£
Trade creditors	13,416	11,914
Accruals	11,056	13,740
Other creditors	10,367	6,181
Other taxes and social security costs	16,529	14,579
Deferred income (see below)	121,202	22,699
	<u>172,570</u>	<u>69,113</u>
	=====	=====
Deferred income		
Opening balance	22,699	16,292
Released in year	(22,699)	(16,292)
Income deferred in year	121,202	22,699
	<u>121,202</u>	<u>22,699</u>
	=====	=====
Closing balance	121,202	22,699
	=====	=====

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Notes to the financial statements (continued)

11 Funds	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Movement in funds					
Unrestricted funds					
General funds	103,439	309,536	(301,734)	(37,546)	73,695
Designated funds					
New phone system	1,232	-	-	-	1,232
IT upgrade	951	-	-	-	951
Health & Safety	960	-	-	-	960
Total unrestricted funds	<u>106,582</u>	<u>309,536</u>	<u>(301,734)</u>	<u>(37,546)</u>	<u>76,838</u>
Restricted funds					
Me-Time	5,851	10,000	(12,598)	-	3,253
Tackling Economic Barriers	1,837	12,500	(13,546)	(791)	-
Clinterty	2,391	-	-	-	2,391
HIF LGBT Network	927	-	-	-	927
Language Café	9,679	37,014	(44,969)	-	1,724
Improve Wellbeing & Language Through Sport	482	-	-	(482)	-
Urgent Care	471	-	-	(471)	-
Syrian Refugee Drop In Support & Advice service	6,654	-	-	-	6,654
Interpreting Counselling	1,050	-	-	(1,050)	-
Syrian Partners Support	-	-	-	-	-
Shared Futures	4,136	(4,136)	-	-	-
Casework	(18,758)	16,000	(37,039)	39,797	-
Cyber Security	5	-	(5)	-	-
Prevention of Illegal Money Lending	1,036	1,635	(2,721)	-	(50)
Covid 19	1,929	-	-	(1,929)	-
CV19 Hardship	1,457	11,065	(12,505)	-	17
EU Engage Shire	7,094	-	(7,094)	-	-
HSCP	1,051	-	(1,051)	-	-
NHSG-EF Health	7,074	-	(9,545)	2,471	-
RGU/GREC2021	2,225	3,019	(719)	-	4,525
Active Citizens	-	19,246	(18,734)	-	512
AMIF Digital Inclusion	-	23,874	(16,732)	-	7,142
AMIF Women's Group	-	11,986	(5,067)	-	6,919
Community Connectors	-	15,730	(15,770)	-	(40)
Community Hub	-	5,050	(1,732)	-	3,318
Engage Evidence Change	-	21,501	(13,484)	-	8,017
Heritage Lottery Fund – PATH	-	-	(485)	-	(485)
Total restricted funds	<u>36,591</u>	<u>184,484</u>	<u>(213,796)</u>	<u>37,546</u>	<u>44,825</u>
Total funds	<u>143,173</u> =====	<u>494,020</u> =====	<u>(515,530)</u> =====	<u>-</u> =====	<u>121,663</u> =====

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

11 Funds (continued)	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
NHSG-EF Health	-	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)
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Notes to the financial statements (continued)

11 Funds (continued)

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

Grampian Regional Equality Council Ltd (GREC)
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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 2022-25, including research and community engagement.
NHSG EF Health	Funding from NHS Grampian's Endowment Fund to develop a network of health champions to promote health messages within their community, and feed into engagement opportunities.
RGU / GREC 2021	Funding from Robert Gordon University to facilitate research into integration and social cohesion in Torry.
NHS Focus Group	Monies received from NHS Grampian to carry out research.
Active Citizens	Funding from Aberdeen City Council to contribute to the delivery of resettlement and integration services as part of the Councils commitment to the Vulnerable Persons Resettlement Scheme (VPRS) and United Kingdom Resettlement Scheme (UKRS).
AMIF Digital Inclusion	Funding from Scottish Government to develop an innovative approach to digital inclusion.
AMIF Women's Group	Funding from Scottish Government to provide classes for local New Scots women in Aberdeen.
Community Connectors	Funding from NHS Grampian to develop a network of health champions from diverse ethnic minorities.
Community Hub	Funding from Aberdeen City Council to run an Asylum Seekers Community Hub.
Engage Evidence Change	Funding from Scottish Government to influence policy and practice in Grampian.
Heritage Lottery Fund	Funding from Heritage Lottery Fund to develop and deliver project outputs by creating resources for schools, social medial films and public lectures to engage the wider community.

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

12 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
2022	£	£	£
Fixed assets	659	1,030	1,689
Current assets	123,411	169,133	292,544
Current liabilities	(47,232)	(125,338)	(172,570)
Net assets at 31 March 2022	76,838	44,825	121,663
	=====	=====	=====
			*†
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
	=====	=====	=====

13 Related party transactions

During the year to 31 March 2022 payments of £150 (2021 - £3,300) in respect of membership fees were made to Scottish Alliance of Regional Equality Councils Limited, a company in which John Tomlinson and Hector Williams are also directors. At the year-end date £Nil (2021 - £1,700) was still outstanding.

During the year to 31 March 2022 income of £Nil (2021 - £208) 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 (2021 - £Nil) of this remained outstanding.

14 Operating lease commitments

	2022	2021
	£	£
Due within 2-5 years	3,902	11,331
	=====	=====

15 Control

The charity is controlled by the Board of Trustees.