



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 2019

Company number SC396286

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

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Grampian Regional Equality Council Ltd (GREC)
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Company information

Trustees	Dr Philip Muinde OBE DL - Chairman Vicky McKenzie - Vice Chairman Alan Grant - Treasurer Arthur Forbes Peter Kennedy Forbes McCallum Margaret Main Dr Ruth Payne Cllr Mohammad Malik Cllr Michael Hutchison (appointed 1 September 2018) John Tomlinson (appointed 21 August 2019) Dr Hector Williams (appointed 21 August 2019) Dr Narayan Shrestha (appointed 6 February 2019)
Observers	Sandra Howard, Aberdeen City Council
Senior management team	Dave Black - General Manager
Contact address	41 Union Street Aberdeen AB11 5N
Independent examiner	Fiona Morgan CA MHA Henderson Loggie 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

Chairman's report for the year ended 31 March 2019

It has been another year of busy activity on an operational front, and **steady transformation at a board & strategic levels**. During this year, we have come to the end of a period of careful, and often challenging, consideration about our future as an organisation; about who and what we are for; about how we want the organisation to be driven forward, and how this will work in practice.

Reviewing remit and focus of GREC's work

GREC is an organisation that has a **primary focus on tackling racism** and engagement with ethnic minority communities (including Eastern Europeans and Gypsy/Travellers), whilst also covering the range of other 'characteristics' as defined by the Equality Act 2010, in some of our Projects and Services.

There are a number of areas in which GREC has historically been actively involved; for example around migration, integration, and promoting good community relations. These areas, which continue to be extremely important (particularly in the context of Brexit, community tensions arising from threat of terrorism, and other political developments), mean that GREC retains a focus on building and maintaining relationships with Grampian's diverse minority ethnic communities and actively building positive community relations.

Since the Equality Act 2010 and GREC's move from being a "racial" to "regional " Equality Council, GREC has, at the same time as expanding the scope of several services (casework, counselling, training), maintained a *focus* and *expertise* around the relationship between "minority" and "majority" ethnic communities, and effective tackling of racism and promotion of community cohesion, in a way that it has not done with other "strands" of equality.

However, although we have a focus on tackling racism, GREC also has a *broader expertise* on the Equality Act 2010; including an ability to provide advice, support, and training about the Act and especially discrimination relating to the Act. Indeed, the 2010 Equality Act requires an independent equality organisation like GREC, that can offer services and a level of expertise across the spectrum of equality strands. GREC already delivers this, and has invested in research, community engagement and supporting/developing community forums that help represent issues that are affecting people across the spectrum of the Equality Act, e.g. through various community networks and forums. However, this work is done through a partnership approach with organisations that are experts in areas such as disability, violence against women, gender inequality, LGBT issues, etc.

Membership strategy

During the year, the GREC Board agreed to propose (to our membership) changes to the organisation's Articles of Association which highlighted that recruitment of GREC members should be aimed at communities in the North East of Scotland most likely to face prejudice and discrimination. In this way the organisation aims to be led by the communities that it exists to serve. GREC's membership strategy is therefore aimed at recruiting individual members and community groups from communities identified as being likely to face prejudice and discrimination. In addition, the board recognises the importance of recruiting members and directors who bring specific skills and expertise required to deliver and lead the organisation's work.

Although the board's motion to the 2018-19 AGM did not pass, it has since been revisited at an EGM and was approved, almost unanimously, in May 2019.

Moving forward as a stronger organisation

I am delighted to see us take the strategic steps forward, as outlined above. As this work has moved forwards, we have continued to provide advice and support to individuals and communities facing prejudice, discrimination and inequalities. We have strengthened our work with respect to language and integration whilst keeping true to our core mission of advancing inequality and tackling discrimination.

Whilst the year has been challenging financially, we move forward stronger, having now dealt with the challenges of becoming a VAT-registered company. We continue to be thankful for our on-going strong relationships with Aberdeen City Council, NHS Grampian and Scottish Government. All of these relationships allow GREC to deliver important services for individuals and to support community cohesion; but, crucially, these partners also welcome our feedback and challenge, and it is in this way, as a critical friend, that we feel we are at our strongest as an organisation.

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Chairman's report for the year ended 31 March 2019 (continued)

I would like to close by paying special tribute to GREC's Management and Staff Team; Volunteers, including Members of the GREC board, and of course the Members of GREC. It is the commitment and hard work of these colleagues and friends which gives me hope and encouragement as we, together look to the future with hope and confidence.

Philip Muinde OBE DL
Chair

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Treasurer's Report for the year ended 31 March 2019

The last year has been another one which has seen a deficit incurred on running costs and has seen a drop in our net assets from £128,098 last year to £106,929 at the end of this year.

These two bald statistics mask a few things but perhaps the first thing to say is that this net deficit of £21,169, following a similar outturn last year indicates a trend which must now be redressed. Last year's report contains a statement from the Board that it is satisfied that the reserves then stated are sufficient to guard against unexpected events. This remains our view, but it is self-evident that this trend of continuing deficit has to be reversed urgently. GREC needs a stable income stream and relies on good working relationships with key partners. In this connection it is worth emphasising our appreciation of the relationship with Aberdeen City Council, with whom we have a Service Level Agreement which not only defines the services we provide in the City but also underpins a large element of our revenue stream.

I said earlier that the bald statistics mask a few things. One of the "masked" statistics is the growth in our income through restricted activities, which have shown a surplus of £9,756. This reflects much good work done and considerable success in obtaining funding for projects which further our aims in the community. So, while we wring our hands about the drop in "core funding" and will continue to argue for such funding with our partners, we should also recognise the reality of the times in which we live when the voluntary sector as a whole is struggling with the same issue and celebrate our success in accessing funds for many projects.

The Board has evolved a strategy for addressing the impact of our reliance on short term funding and it is to be hoped that it will bear fruit in the year to come.

As is addressed elsewhere, this year has been a significant one for the governance of GREC, and it has seen a number of changes. The details of the changes to the membership and Board structure are described elsewhere, but the new blood recruited is to be welcomed. We also welcome a new firm of Independent Examiners as MHA Henderson Loggie complete their first year with us. We are grateful for their services and look forward to developing our relationship.

The Board is conscious of its position and of the need to reverse the trend of recurring deficit. Our recruitment policy, our systematic risk Management strategy and the hard work of the staff in obtaining funding gives every hope for success in this regard.

I conclude by expressing my thanks to my fellow Board members for their support and forbearance in dealing with financial matters, to the staff for their continued hard work and in particular to Jackie Walker for her unfailing efficiency in record keeping and ensuring that the Board has the information it needs to manage our financial affairs.

Alan Grant
Honorary Treasurer

General Manager's report for the year ended 31 March 2019

Over the period 2018-19 we have continued to deliver against the agreed objectives as set out by GREC's Board. The following highlights some key areas of progress against each one of these 4 objectives, with the project and service reports that follow going into further detail.

1. To tackle racism and all other forms of discrimination

We continue to deliver two of our core services, Casework and Counselling. We have seen increased demand on these services, particularly on the adult counselling service which has been re-developed over the past few years. We are very lucky to have so many experienced counsellors involved in the project who are working with our Counselling Service Manager to shape the continued development of our service. Our Casework service continues to support individuals who are facing prejudice or discrimination, as well as providing support to individuals who are struggling to access the appropriate service or who are isolated and lacking connections within their community.

In terms of addressing barriers faced by some ethnic minority communities we have further developed our employability and employment-related work. This has included delivering 1-2-1 employability advice (including CV development and interview skills), and workshop, as well as identifying the need for and developing Employability ESOL support.

2. Promote community cohesion and good community relations

During the year we have initiated a new project, a New Scots drop-in (commissioned by Aberdeen City Council), which has offered a 1 day a week drop-in support to Syrian New Scots. Alongside this we have played a leading role in developing a partnership of third sector organisations and faith groups working together to support the resettlement of refugees in Aberdeen.

Our work around language and integration has developed further, and we have seen increased attendance at our Language Cafes across Aberdeen City. As well as helping individual practice their English the cafes are also a great opportunity for people of different backgrounds to come together and connect, as well as the opportunity to find out about services and activities in the community.

We continue to work in and develop partnerships with a range of organisations both in the third, public and private sector. Many of these partnerships bring together a range of community members and service providers into an equality focussed setting, offering excellent opportunities for enhancing positive community relations.

We have been working closely with several community organisations to offer support and advice, and exploring how GREC can best support the needs community and community groups.

3. Provide advice and support to public bodies in their effort to fulfil their legal obligations under equality legislation

During this year we have developed, in partnership with a wide range of public bodies and support of a Scottish Government statistician, we have published a new evidence base called "How Fair is North East Scotland? Integration & Inclusion". This resource uses a framework used by the likes of Scottish Refugee Council to understand integration, alongside a range of equality indicators used by the Equality & Human Rights Commission (in their national work) to understand where significant inequality and discrimination exists. This resource and the work going on as a follow up is providing us with excellent opportunities to provide advice and support to public bodies across the Grampian area.

GREC continues to work closely with both Aberdeen City Council and NHS Grampian. As well as working together on a range of projects and services, these relationships, where GREC positions itself as a "critical friend", allows us to continue to influence the direction and strategy of these organisations when it comes to equality and social justice issues.

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General Manager's report for the year ended 31 March 2019 (continued)

4. Influence equality policy and practice

As mentioned above, the How Fair is North East Scotland is now putting us in a unique position in North East Scotland, and nationally, to have an understanding of inequalities and discrimination in the region. The resource is made up of both primary research (using qualitative and quantitative data) as well as larger data sets collected by national institutions, broken down by region.

GREC continues to be involved in inputting to shaping Scottish Government approach to equality and tackling racism, both independently and with its partner RECs in the Scottish Alliance of Regional Equality Councils.

We continue to focus on key issues, such as discrimination, prejudice and inequalities faced by Gypsy/Travellers, as well individuals and families impacted by No Recourse to Public Funds. We have strived this year to build effective and meaningful partnerships to progress these issues, and influence policy & practice at a local, regional and national level.

Dave Black
General Manager

**Grampian Regional Equality Council Ltd (GREC)
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Trustees report for the year ended 31 March 2019

Structure, Governance and Management

Governing Document

Grampian REC is a charitable company limited by guarantee and governed by its Articles of Association.

Recruitment and Appointment of Trustees

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

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

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

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

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

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

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

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

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

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

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Trustees report for the year ended 31 March 2019 (continued)

The Induction Pack covers:

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

Organisational Structure

The Board conducts its business through regular meetings (normally every 2 months). Certain responsibilities are delegated to the Finance & General Purposes Committee, Personnel Committee, Membership Committee, Policy & Research Committee. In addition, short life working groups can be set up for specific purposes.

The Finance and General Purposes Committee consists of no more than five persons, one of whom is GREC's Treasurer. The remit of the Committee is to oversee GREC's financial affairs, with approval from the Board where appropriate.

The Personnel Committee consists of seven voting members of GREC, including the honorary Chair, and has the responsibility for all stages of the recruitment and appointment of staff, their conditions of service, and matters relating to discipline and grievances.

The Membership Committee consists of three voting members of GREC, who are not trustees, and two trustees. Its responsibilities, in the main, are to receive and consider all applications for membership, and annual renewals thereof.

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

Risk Management

The major risks to which GREC is exposed were identified by GREC's staff and Board of Directors at Board meetings/Board Development days during late 2014 and the early part of 2015, approved by the Board in September 2015, and updated in early 2018. Key risks are monitored and discussed in-depth at Board meetings on an ongoing basis.

Key Risks Identified:

- Breakdown of working relationships with constituent local authorities
- Further significant reduction in funding levels from partner organisations
- GREC membership is not reflective of the communities it is there to support
- Alternative service providers on some aspects of GREC's work
- Impact and uncertainty around the EU referendum result and future potential changes to immigration, human rights legislation etc.
- Unexpected, rapid high turnover of staff, particularly senior staff.
- Lack of skills within membership and board membership to allow for effective governance

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

Objectives and Activities, Achievements and Performance

Casework Service

The casework service saw a total of **56 new clients** between April 2018 and March 2019.

Our Casework is primarily aimed at supporting individuals facing prejudice and discrimination, but increasingly we are broadening our role: to also support individuals to access services where a barrier exists; and to make connections in the community where someone might be isolated.

Further to this, preparations also began at the end of this financial year to host a new Casework, Advice and Employability drop-in on Wednesday afternoons, 1330-1830, beginning in October 2019. Hopefully this also helps us to further broaden access and reach.

grec

Do you need help with...

- Finding English classes?
- Using services?
- Knowing where to find help?
- Job search / CV / interview skills?
- Dealing with racism, homophobia, or other kinds of prejudice?

Free Advice & Employability Help

Wednesdays, 1:30-6:30 pm
GREC, 41 Union Street, Aberdeen

Free and Confidential.
Language support available.

... Come talk to us!

For more info, please contact:
01224 595505 or info@grec.co.uk

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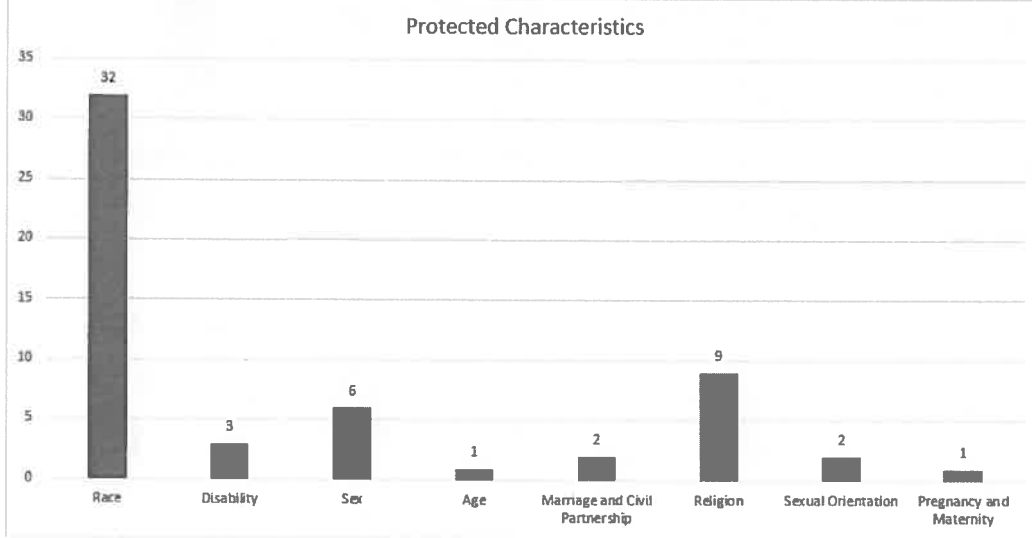
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Trustees report for the year ended 31 March 2019 (continued)

Casework Service (continued)

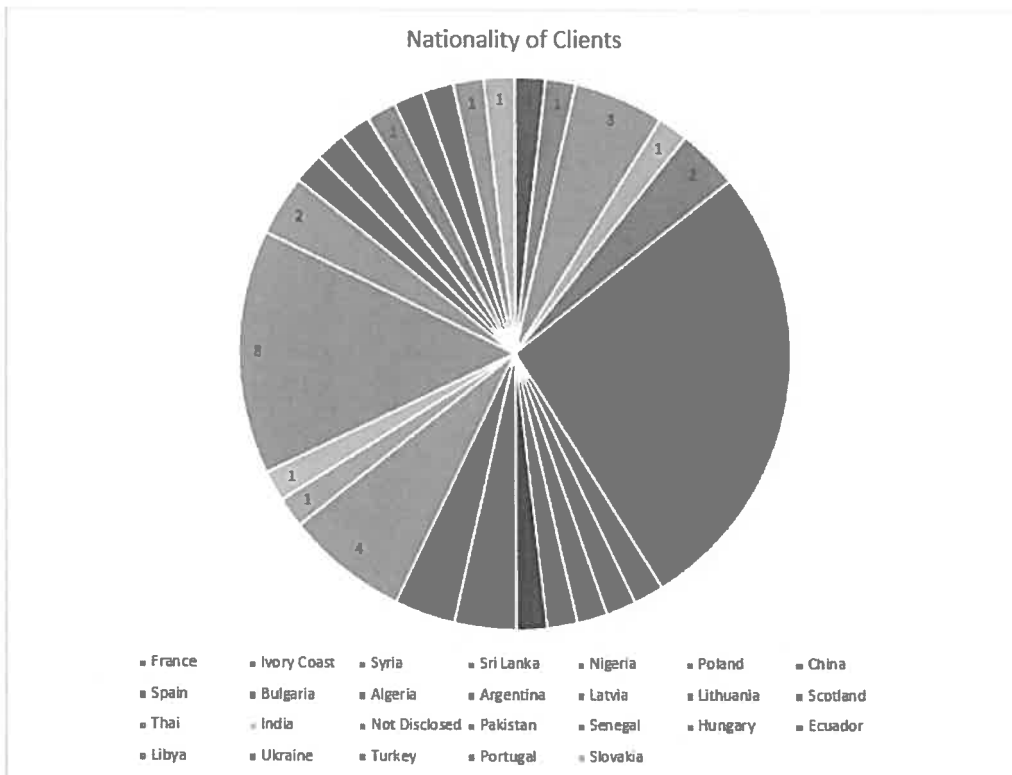
Protected Characteristics

Racism or discrimination on the basis of ethnicity was the most common reason for accessing the service.



Nationality of Clients

Twenty-seven different nationalities were self-identified amongst those who accessed the service, and Polish was the most common.



Counselling Services

This year the Counselling Service has continued to flourish with an equal number of referrals for both Adult and Me-Time (youth counselling service). We have dedicated volunteer counsellors who go out of their way to help our clients.

Adult Service

33 clients used the service. Nationalities and ethnicities included: African, Argentinian, Indian, Korean, Libyan, Malaysian, Pakistani, Polish, Portuguese, Scottish, Sri Lankan, Turkish, Venezuelan, with the largest group being Polish. 8 clients were seen with an interpreter.

Issues included: Torture, Workplace Discrimination and Harassment, Domestic Abuse, Hate Crime, Racism, Disability, Religion/Belief, Immigration/Asylum.

Feedback from Clients:

- "I came here for a safe space to simply be and you provided that so empathetically and gently. I knew at times the words I was uttering would have been difficult to hear but you never let it show. Thank you for letting me know what I needed."
- "I am very happy about the help I have received from the counselling service."
- "Thank you so much for arranging the meetings where I had the opportunity to express my feelings. It supported me and made me stronger than before. You helped me to build my confidence so that I could get my voice raised. I really appreciate what you have done for me and for my daughter."

Me-Time Service

31 clients were seen with 4 on a waiting list who are now being seen by two new counsellors. Nationalities included: Indian, Pakistani, Polish, Scottish and Syrian, with Syrian New Scots being the largest group. 13 clients were seen with an interpreter.

Issues included: Immigration/Asylum, Prejudice/Hate Crime, Disability, Homophobic Bullying, Racism and Domestic Abuse.

Unfortunately, in March 2019, we had some bad news to contend with: the decision by Children in Need not to renew our main grant funding for the Me-Time Service. All of this was a huge blow, especially when the work was going so well.

We have applied for the Children in Need small grant and to other organisations. We will find out in August 2019 if these bids have been successful. Susan MacRae - our long-term volunteer counsellor, Me-Time supervisor and accredited trainer - is also organising a fund-raising event, the proceeds of which will come to Me-Time.

We are committed to doing everything we can to keep this service running. We cover a wide geographical area where mental health provision is very patchy with long waiting lists. If our service had to stop it would mean the loss of a valuable resource.

Feedback from Clients, Teachers and Parents:

- "Play therapy is fun. I like the different toys and I feel safe and able to talk about things."
- "I like coming to see you. This is a calm space and I always feel happier afterwards."
- "I would not be here today if I had not received counselling with you through GREC. I would not have got through all the difficulties and I think I would have taken my own life."
- "Once again the counselling service at GREC has been an excellent and valuable resource for our school. The play therapist did some excellent work with a child before signing him off. After a holiday period the child's behaviour began to cause us some concern, and again we were fully assisted to support the child with a further block of play therapy. Our class teachers value the support and expertise provided. GREC's volunteer play therapists are a very welcome addition to our school."
- "We are very pleased that we have been able to access play therapy for our pupil. His class teacher feels that it is facilitating his skills in playing and interacting. His Mum is very happy that you will be able to continue seeing him during the holidays."
- "The play therapy sessions are amazing and very encouraging. They have helped my son to believe more in himself and it helps me knowing he has someone there to help him."

Volunteer Counsellors

The Counselling Service had 13 Volunteer Counsellors during the year, including three on placement from the PG Diploma Course at Aberdeen University. Two of the Volunteer Counsellors were also experienced Supervisors: one for students in the Adult Service and one for counsellors in the Me-Time Service.

Interpreting & Translation (In-Trans) Service

During the last financial year our services provided 4,028 interpreting appointments across the Grampian area and delivered 292 translations. The graph below shows the breakdown of interpreting requests with respect to the language.

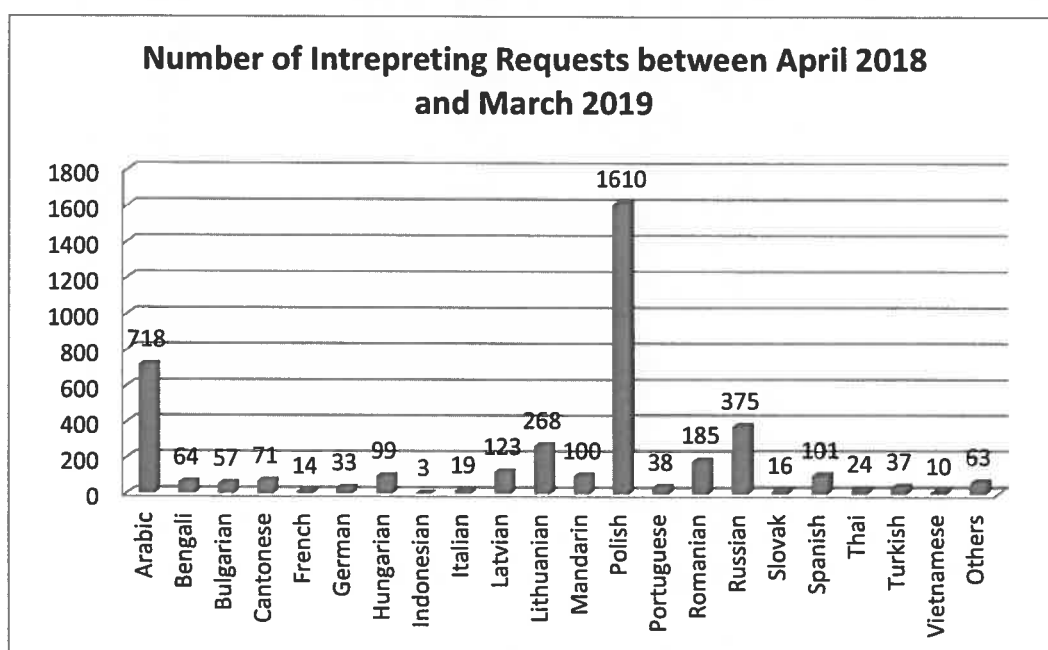


Figure 1 - Number of requests per language in financial year 2018-19.

The services provided included private companies, training companies, and public organisations in the entire Grampian area. Our performance improved by 5% with respect to the last year. In particular, we noticed an increase on being approached by Third Sector organisations after introducing a reduced rate and better promoting the service.

Due the large demand of interpreting jobs requested last year, we expanded our portfolio, recruiting new interpreters and translators. In 2018-2019 In-Trans assessed 16 candidates in various languages, 13 of whom went on to deliver interpreting jobs on behalf of In-Trans. With the support of Heriot Watt University we provided training for our interpreters, with a focus on good practice in mental health interpreting, as well as a refresher on the interpreter’s “Code of Conduct”.

The quality of our interpreters & translators, and the welcoming support of our admin team has been crucial in creating a strong reputation for the In-Trans service.

Marketing and the private sector

In 2018-2019 the In-Trans Team dedicated itself to continuing to delivering a high quality service to NHS Grampian, Aberdeen City Council and other public and third sector organisations, as well as promoting In-Trans services in the private sector. A marketing plan was developed and put in place using feedback from Aberdeen & Grampian Chamber of Commerce (AGCC). The feedback from AGCC clearly highlighted the need to invest in a new website and create a presence in social media.

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Trustees report for the year ended 31 March 2019 (continued)

A member of our team attended a training session about social media, and weekly plans were developed and implemented. Results were positive as demonstrated by the increasing number of calls and emails enquiring about our services.

The feedback in regard to the experience using our services was positive as well. The following excerpts are a testimonial from Falck Training services and private clients:

- "... The service provided by In-Trans throughout the entire project was excellent, starting from the support staff who were always most friendly, responsive and flexible, to the interpreters who were professional, approachable and aided each course that they assisted on. In addition, the interpreters had researched the course detail prior which ensured courses to run as smoothly as possible
- "Falck Safety Services, would not hesitate to recommend In-Trans or use them again for project work in the future"
- "My experience with In-Trans was very good. Staff members are very friendly and helpful and provided me with quick and good-priced 'Arabic-English' translation services." (Individual private client).

Final Comments

In-Trans excelled as a service provider and received recognition by its partners for the high quality of interpreting and translation services. The graph below shows the continuous growth of In-Trans in the last five years. In-Trans remains committed to all its partners, NHS Grampian, Aberdeen City Council and 3rd Sector Organisations, to help delivering crucial services to ethnic minorities in North East Scotland.

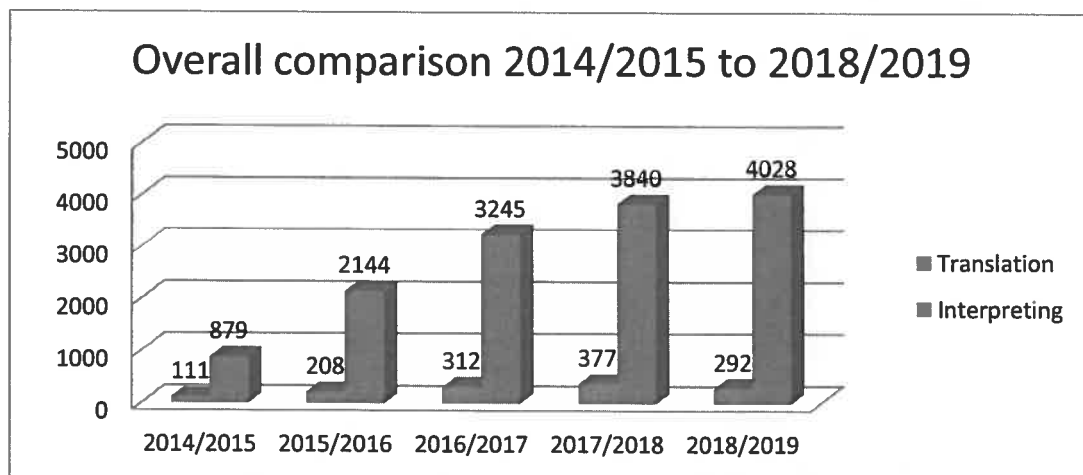


Figure 2 – Trends of Interpreting and Translation in the last five years.

Language Cafés

GREC Language Cafes have been running since August 2016 and provide opportunities for those who first language isn't English to practice their language skills, build confidence in speaking English, meet new people and learn about local services and opportunities.

The language cafes now maintain regular levels of attendance with a substantial increase at the city centre café, where the average of cafetistas attending has consistently reached more than 15 per week with at least 5 volunteers available. These numbers have allowed to create groups of 3 to 5 cafetistas with a similar level of English whilst one or two volunteers per group lead a conversation and ensure that everyone has an opportunity to participate during the sessions. The format has proven to be a great strategy to help new cafetistas to integrate into smaller groups first, while regular cafetistas are creating stronger bonds among them and with volunteers.

The number of volunteers who can attending the community-based language cafes is smaller than the city centre. We have received assistance from the TESOL Master Degree students at the University of Aberdeen, who have been helping by providing additional English support for cafetistas whilst benefiting from the opportunity to exercise their language teaching skills. Every week, at least two students have attended the

Language Cafés (continued)

Woodside language café and prepared a learning activity based on the topic of the week. In some instances, students have delivered the activity to cafetistas sharing the same level of English whilst in other cases, they have lead the session and used the activity designed with all cafetistas in attendance.

Successes and Challenges to the project

Future project development

The new strategy of the project aims to provide relevant support in localities such as Torry, Northfield and Tillydrone. To date, all localities have been contacted in order to query the current employability support available as well as English for Speakers of Other Languages ("ESOL") provision. It has not been possible to find the relevant information or person to secure opportunities to deliver ESOL for employability courses in Torry or Northfield.

Promotion and Planning

The increase in cafetistas attendance suggests that this project is targeting something needed in Aberdeen. It could potentially attract more people if there was more investment and resources available. It is necessary to promote the language cafes consistently throughout the year to ensure that the project is easily identified and welcomed by communities. This requires resources not available at the moment.

Future direction and feedback from Cafetistas

By the end of the year it was recognised that there was not enough interest in the community-based language cafes (those based in small locality areas of Aberdeen) to continue them, and instead it was decided to focus on the City Centre Café alongside employability themed ESOL provision based in communities such as Seaton, Tillydrone and Torry.

In addition to general statistics on the number of cafetistas every week, we have been collecting information through an on-line survey. We are expecting cafetistas to provide additional feedback and suggestions regarding what they expect from the Language cafes and how these have affected their perception of their lives in Aberdeen, including their sense of belonging, capability to communicate as well as their perceived ability to navigate the challenges expected from settling in a new country.

Once responses are collected and analysed, it is expected that the information can help to improve the current strategy as well as provide additional feedback on volunteers and the aim of the project itself. Areas such as training for volunteers, new developments aimed at improving integration and employability as well as potential sponsors for the project may be pointed out by information gathered by the questionnaire



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Trustees report for the year ended 31 March 2019 (continued)

Economic Barriers and Community Cohesion

Funded by the Scottish Government's Promoting Equality and Cohesion Fund

Employability

More than 60 people from 20 countries were assisted one-to-one with improving their employability. For some, this meant signing up for ESOL classes and finding volunteer opportunities to improve their English language skills. For others, it was tidying up CVs, registering with employment agencies, and interview coaching. Many people just needed some advice about where to search for jobs and what kinds of work would be suitable; several needed help creating CVs from scratch, and a few have been visiting regularly for longer-term help.

Language cafés have also covered employability-related themes, and there have been workshops and drop-ins covering topics like CVs, job searches and interview skills. A popular Employability ESOL class has helped participants improve their language skills in a more focused way.

Community Events & Engagement

EU Citizens' Rights Events

Following up the successful events of previous years, we invited solicitors to speak to residents of Woodside (Aberdeen) and Fraserburgh about residence rights and Brexit, with interpreters for several languages. In partnership with Shelter, we also organised an event for particularly vulnerable people, including those who are homeless, or dealing with addictions or mental health issues.



Muslim Women's event

We helped organise an event with Amina, for Muslim women to discuss the barriers they face and how to tackle them. The all-day event provided interpreters, a crèche and a prayer space to make it as accessible as possible. Around 30 women attended, from a range of different Muslim backgrounds, along with several non-Muslim women from Aberdeen Women's Alliance and GREC.

How Fair is North East Scotland?

Based on Equality and Human Rights Commission reports and the indicators of integration used by the Scottish Refugee Council, this document brings together data for Aberdeen, Aberdeenshire and Moray on employment, health, housing, education and social integration. The final draft was discussed in depth at Integrate Grampian in September 2018, leading to goals for improvement and also highlighting gaps in existing research. The full document is available here:

www.grec.co.uk/wp-content/uploads/2018/11/HFINES_Sept_2018.pdf

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Trustees report for the year ended 31 March 2019 (continued)

Partnership Working

GREC continues to deliver much of its work through strong partnerships with the third, public and private sector.

Some examples of the partnerships that we work with are as follows:

Aberdeen Women's Alliance (AWA)

GREC staff continue to be involved with the Aberdeen Women's Alliance, which celebrated 100 years of (some) women's suffrage by organising street performances to kick off the Rise Up Quines festival. In addition to well-established women's history tours and talks, the group also organised a 'Democracy Matters' event for the Scottish Government's consultation on local democracy, a focus group on women's health, and a talk from a prominent female cardiologist.

Aberdeen Violence Against Women Partnership

In November and December, GREC staff helped to organise a civic reception marking the 16 Days of Action Against Gender Based Violence, including a community art installation inspired by the Clothesline Project: t-shirts decorated by survivors with messages to the world, displayed on a clothesline to break the silence.



Aberdeen Voice of Experience

GREC staff have organised speakers and information sessions for older people to ask questions and get answers. This year's topics have included Transport, Health & Social Care, and (most popular), 'Scams and How To Avoid Them,' with speakers from the Police and Trading Standards.



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

Trustees report for the year ended 31 March 2019 (continued)

Grampian Pride

GREC staff had a key role in organising Grampian Pride 2019, which attracted 6000 people for the parade down Union Street, and 4500 people for the Pride Village at Queen's Links.



Financial review

During this financial year, the charity made a net deficit of £21,169 (2018 - £4,266). Included within this is a deficit of £26,367 on restricted funds, leaving an unrestricted surplus of £5,198. Balance sheet funds stood at £106,929 (2018 - £128,098) comprising restricted funds of £25,190 (2018 - £51,557) and unrestricted funds of £81,739 (2018 - £76,541).

Reserves policy

The trustees' policy on reserves is to hold sufficient cash balances, equal to 3 months core expenditure, to allow the charity to meet its day to day working capital requirements and remain as a going concern. This amounts to £85,576 (2018 - £68,668).

The balance held as unrestricted funds as at 31 March 2019 was £81,739 (2018 - £76,541) of which £81,011 (2018 - £74,951) are regarded as free reserves, after allowing for funds invested in tangible fixed assets. The trustees are looking at addressing the unrestricted reserve shortfall.

There is recognition from the Board of Directors that there is a lack of long-term funding arrangements, with much of the funding received by GREC based on a one-year commitment. A strategy to address this issue was approved by the Board and will continue to be taken forward during 2018-2019.

Related party transactions

Details of the related parties and the transactions that occurred during the year can be found in note 12 on page 35.

Grampian Regional Equality Council Ltd (GREC)
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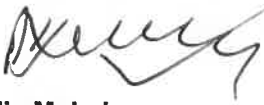
Trustees report for the year ended 31 March 2019 (continued)

Examiners

After an in depth review of the organisation's needs and going out to tender for quotes, it was agreed by GREC Board that, from April 2019, the organisation moves over to MHA Henderson Loggie to undertake an Independent Examination of the accounts.

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 and signed on their behalf on *23rd December* 2019.



Philip Muinde
Chairman



Alan Grant
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;
- 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 2019 which are set out on pages 21 to 35.

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. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) and (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



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

23/12/2019

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

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 2019

	Note	Unrestricted funds	Restricted fund	Total funds 2019 £	Total funds 2018 £
Income and endowments from					
Donations and legacies	2	7,794	-	7,794	2,048
Charitable activities					
Elimination of discrimination	3	95,384	-	95,384	113,103
Equality research		-	-	-	13,482
Advancing equality		-	18,420	18,420	25,000
Gypsy/traveller services		-	-	-	9,775
Interpreting & Translating service		202,001	-	202,001	230,140
Counselling service		-	10,263	10,263	18,479
Promoting respect		-	-	-	11,824
Language café		-	10,000	10,000	8,519
Improve wellbeing and language		-	-	-	2,400
Community engagement		-	26,885	26,885	3,319
Syrian Refugee Drop in Support & advisory service		-	4,812	4,812	-
Shared Futures		-	4,671	4,671	-
Interpreting Counselling Support		-	1,500	1,500	-
Other trading activities	4	6,201	-	6,201	4,973
Total income		311,380	76,551	387,931	443,062
Expenditure on					
Raising funds		3,574	-	3,574	2,842
Charitable activities					
Elimination of discrimination		115,634	-	115,634	152,567
Equality research		-	-	-	13,540
Advancing equality		-	24,670	24,670	27,189
Gypsy/traveller service		-	-	-	11,315
Interpreting & translation service		209,178	-	209,178	193,063
Counselling service		13,919	12,707	26,626	17,762
Promoting respect		-	-	-	14,017
Migrant health		-	-	-	474
Language café		-	7,784	7,784	10,872
Improve wellbeing & language		-	717	717	1,201
Community engagement		-	16,233	16,233	2,486
New Syrian Refugee Drop-In		-	4,424	4,424	-
Shared Futures		-	260	260	-
Total expenditure	5	342,305	66,795	409,100	447,328
Net (expenditure)/income		(30,925)	9,756	(21,169)	(4,266)
Transfers between funds		36,123	(36,123)	-	-
Net movement in funds		5,198	(26,367)	(21,169)	(4,266)
Reconciliation of funds					
Total funds brought forward		76,541	51,557	128,098	132,364
Total funds carried forward	10	81,739	25,190	106,929	128,098

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

Balance sheet at 31 March 2019

	Note	£	2019 £	£	2018 £
Fixed assets					
Office equipment	8		728		1,655
Current assets					
Prepayments		1,004		3,498	
Other debtors		71,271		65,440	
Cash at bank and in hand		118,237		118,223	
			<u>190,512</u>	<u>187,161</u>	
Creditors: amounts falling due within one year					
Other creditors		27,934		37,985	
Social security and other taxes		56,377		22,733	
			<u>84,311</u>	<u>60,718</u>	
Net current assets			<u>106,201</u>		126,443
Net assets			<u>106,929</u> =====		<u>128,098</u> =====
Funds					
Unrestricted funds	10		81,739		76,541
Restricted funds	10		25,190		51,557
Total funds	10		<u>106,929</u> =====		<u>128,098</u> =====

For the year ending 31 March 2019, 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 23rd December 2019 and were signed on its behalf by:



Alan Grant
Treasurer
Company number SC396286

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

Notes to the financial statements

1 Accounting policies

Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of the company winding up is limited to £1.

Charity information

Grampian Regional Equality Council Limited is a charitable company registered in Scotland. The principal address is 41 Union Street, Aberdeen, AB11 5BN.

Basis of Preparation

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

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

Going concern

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

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

Income

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

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

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

Interest receivable

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

Notes to the financial statements (continued)

1 Accounting policies (continued)

Expenditure and Irrecoverable VAT

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

Allocation of support costs

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

Pension costs and other post-retirement benefits

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

Taxation

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

Tangible fixed assets

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

Plant & machinery etc - 3 years straight line

Debtors

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

Cash at bank and in hand

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

Creditors

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

Financial Instruments

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

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

Notes to the financial statements (continued)

1 Accounting policies (continued)

Leases

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

Fund accounting

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

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

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

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

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Gifts	-	-	-	80
Adult counselling donations Sponsorship (Anne Frank Award)	6,761	-	6,761	1,068
GAFA donations	450	-	450	900
	583	-	583	-
	<u>7,794</u>	<u>-</u>	<u>7,794</u>	<u>2,048</u>
	=====	=====	=====	=====

Income from donations and legacies was received in both are unrestricted.

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

3	Income from charitable activities		Total funds 2019 £	Total funds 2018 £
	Unrestricted funds £	Restricted funds £		
Grants received				
<i>Elimination of Discrimination</i>				
Aberdeen City Council	92,950	-	92,950	92,950
NHS Grampian	2,375	-	2,375	1,274
SAREC	-	-	-	9,112
Scottish Refugee Council	-	-	-	500
<i>Equality Research</i>				
Aberdeen City Health Improvement Fund	-	-	-	2,400
<i>Advancing Equality</i>				
Voluntary Action Fund	-	18,420	18,420	25,000
<i>Gypsy/Traveller services</i>				
Aberdeenshire Council	-	-	-	1,975
Heritage Lottery Fund	-	-	-	7,800
<i>Interpreting & Translation Service</i>				
NHS Grampian	17,125	-	17,125	17,127
<i>Counselling Service</i>				
Children in Need	-	10,263	10,263	15,979
SAREC	-	-	-	2,500
<i>Promoting Respect</i>				
Voluntary Action Fund	-	-	-	11,824
<i>Language Café</i>				
Aberdeen City Council	-	-	-	8,519
Awards for All	-	10,000	10,000	-
<i>Improve Wellbeing & Language</i>				
Aberdeen City Health & Social Care Partnership	-	-	-	2,400
<i>Community Engagement</i>				
NHS Grampian	-	9,900	9,900	3,319
Aberdeenshire Health & Social Care Partnership	-	16,985	16,985	-
<i>Syrian Refugee Drop in Support & Advisory Service</i>				
Aberdeenshire City Council	-	4,812	4,812	-
<i>Shared Futures</i>				
Aberdeen Council of Voluntary Organisations	-	4,671	4,671	-
<i>Interpreting Counselling Support</i>				
NHS Grampian	-	1,500	1,500	-
Performances of charitable activities				
Interpreting and translation	184,876	-	184,876	213,013
Multi-lingual events	-	-	-	11,082
ADAPT training	59	-	59	9,267
	297,385	76,551	373,936	436,041
	297,385	76,551	373,936	436,041

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

Income from charitable activities was £373,936 (2018 - £436,041) of which £297,385 was unrestricted (2018 - £333,631) and £76,551 restricted (2018 - £102,410).

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

Notes to the financial statements (continued)

4 Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2019 £	Total funds 2018 £
Mediation service/training	-	-	-	600
Social Work placement	2,660	-	2,660	3,080
Training	624	-	624	460
Management services	2,917	-	2,917	833
	<u>6,201</u>	<u>-</u>	<u>6,201</u>	<u>4,973</u>
	=====	=====	=====	=====

Total income from other trading activities for both years are unrestricted.

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

5	Total resources expended	Raising Funds £	Elimination of Discrimination £	Advancing Equality £	Interpreting & language £	Counselling service £	Language Café £	Improve Wellbeing & Language £	Community Engagement £	New Scots Drop In £	Shared Futures £	Total 2019 £	Total 2018 £
	Costs directly allocated to activities												
	Salary costs	3,574	81,237	18,982	51,053	18,907	6,740	406	12,060	1,785	-	194,744	193,184
	Pension contributions	-	6,971	1,455	4,033	1,431	433	-	665	-	-	14,988	14,218
	Interpreting & translation	-	1,626	418	138,122	-	-	-	523	2,140	-	142,829	146,538
	Interpreter training	-	-	-	2,292	-	-	-	-	-	-	2,292	1,003
	ADAPT training	-	-	-	-	-	-	-	-	-	-	-	7,200
	Supervision costs	-	-	-	-	3,050	-	-	-	-	-	3,050	1,840
	Event organisation costs	-	-	-	-	-	-	-	-	-	-	-	-
	CEO support	-	231	92	-	593	132	311	555	-	260	2,174	9,397
	Volunteer expenses	-	-	-	-	-	-	-	-	-	-	-	4,357
	Unused funding returned	-	625	47	77	948	352	-	-	31	-	2,080	2,173
	Donations paid	-	-	-	-	-	-	-	-	-	-	-	466
		-	-	-	-	-	-	-	-	-	-	-	650
	Support costs allocated to activities												
	Rent, rates and insurance	-	6,158	700	4,267	-	-	-	1,320	208	-	12,653	13,626
	Membership and subscription	-	644	-	-	78	-	-	-	-	-	722	879
	Utilities	-	2,330	150	1,223	-	-	-	-	-	-	3,703	1,369
	Telephone and internet	-	992	500	854	-	-	-	-	-	-	2,346	6,629
	Travel	-	629	461	-	258	45	-	351	-	-	1,744	2,696
	Postages, stationery, copying & printing	-	1,734	45	693	6	-	-	-	-	-	2,478	2,810
	Office cleaning and supplies	-	1,066	200	706	-	-	-	-	-	-	1,972	1,991
	Miscellaneous expenses	-	4,830	622	-	-	10	-	-	-	-	5,462	11,119
	IT costs	-	1,215	150	1,699	15	-	-	439	260	-	3,778	4,221
	Room / venue hire	-	-	157	-	450	-	-	-	-	-	607	394
	CPD / teambuilding	-	1,012	-	107	450	7	-	320	-	-	1,896	4,675
	Advertising and promotional materials	-	128	101	-	234	-	-	-	-	-	463	2,136
	Staff, committee and GREC meetings	-	194	-	20	-	-	-	-	-	-	214	44
	Repairs	-	492	-	35	206	15	-	-	-	-	748	135
	Irrecoverable VAT	-	(5,312)	-	-	-	-	-	-	-	-	(5,312)	3,312
	Depreciation	-	765	-	112	-	50	-	-	-	-	927	1,397
	Carried forward	3,574	107,567	24,080	205,293	26,626	7,784	717	16,233	4,424	260	396,558	438,459

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

Notes to the financial statements (continued)

5	Total resources expended	Raising Funds £	Elimination of Discrimination £	Advancing Equality £	Interpreting & language £	Counselling service £	Language Café £	Improve Wellbeing & Language £	Community Engagement £	New Scots Drop In £	Shared Futures £	Total 2019 £	Total 2018 £
	Brought forward	3,574	107,567	24,080	205,293	26,626	7,784	717	16,233	4,424	260	396,558	438,459
	Governance costs												
	Auditors' remuneration	-	-	-	-	-	-	-	-	-	-	-	2,050
	Auditors' remuneration for non-audit work	-	3,630	-	1,650	-	-	-	-	-	-	5,280	6,700
	Independent examination fees	-	1,816	590	1,094	-	-	-	-	-	-	3,500	-
	Other accountancy fees	-	2,513	-	1,141	-	-	-	-	-	-	3,654	-
	Board of directors and related meetings	-	120	-	-	-	-	-	-	-	-	120	42
	Bank charges	-	(12)	-	-	-	-	-	-	-	-	(12)	67
	PAYE interest	-	-	-	-	-	-	-	-	-	-	-	10
	Total resources expended	3,574	115,634	24,670	209,178	26,626	7,784	717	16,233	4,424	260	409,100	447,328

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.

Total expenditure was £409,100 (2018 - £447,328) of which £342,305 (2018 - £343,672) was unrestricted and £66,795 (2018 - £103,656) was restricted.

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

Notes to the financial statements (continued)

6 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

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

	2019 £	2018 £
Wages and salaries	184,501	183,895
Social security costs	10,243	9,290
Pension costs	14,988	14,218
	<u>209,732</u>	<u>207,403</u>
	=====	=====

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

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

	2019 No.	2018 No.
Management and administration	5	5
Project workers	7	8
	<u>12</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 £38,179 (2018 - £37,431), including employers national insurance and pension contribution.

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

8	Fixed assets		
			Office equipment £
	Cost		
	At 31 March 2018		16,081
	Additions		-
	Disposals		(6,280)
			<hr/>
	At 31 March 2019		9,801
			<hr/>
	Depreciation		
	At 31 March 2018		14,426
	Charge for year		927
	On disposals		(6,280)
			<hr/>
	At 31 March 2019		9,073
			<hr/>
	Net book value		
	At 31 March 2019		728
			=====
	At 31 March 2018		1,655
			=====
9	Financial instruments	2019 £	2018 £
	Carrying amount of financial asset		
	Debt instruments measured at amortised cost	71,271	65,440
		=====	=====
	Carrying amount of financial liability		
	Measured at amortised cost	27,934	37,985
		=====	=====

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

10 Funds

Movement in funds	At 1 April 2018 £	Income £	Expenditure £	Transfers £	At 31 March 2019 £
Unrestricted funds					
General funds	71,861	311,380	(341,432)	36,123	77,932
Designated funds					
New phone system	2,610	-	(873)	-	1,737
IT upgrade	1,110	-	-	-	1,110
Health & Safety	960	-	-	-	960
	<u>76,541</u>	<u>311,380</u>	<u>(342,305)</u>	<u>36,123</u>	<u>81,739</u>
Restricted funds					
Gypsy / Traveller HEW	4,442	-	-	(4,442)	-
NHS Focus Group	4,903	9,900	-	(4,903)	9,900
SAREC	3,169	-	-	(3,169)	-
Gypsy / Traveller HLW	6,040	-	-	(6,040)	-
Gypsy / Traveller HNR	121	-	-	(121)	-
Me-Time	3,834	10,263	(12,707)	-	1,390
Economic Experience	2,257	-	-	(2,257)	-
Tackling Economic Barriers	-	18,420	(24,670)	6,250	-
Advancing Equality	25	-	-	(25)	-
Bilingual HLW (Aberdeen)	8,621	-	-	(8,621)	-
Bilingual HLW (Aberdeenshire)	3,404	-	-	(3,404)	-
Clinterty	2,391	-	-	-	2,391
Interpreter Training	2,645	-	-	(2,645)	-
Keepwell	1,270	-	-	(1,270)	-
LGBT+	401	-	-	(401)	-
HIF LGBT Network	927	-	-	-	927
Lintel	1,912	-	-	(1,912)	-
O'WW	72	-	-	(72)	-
Rainbow	10	-	-	(10)	-
Language Café	-	10,000	(7,784)	-	2,216
SG - RIP	1,984	-	-	(1,984)	-
Awards for All	799	-	-	(799)	-
Improve Wellbeing & Language Through Sport	1,199	-	(717)	-	482
Gypsy/Traveller HM	298	-	-	(298)	-
Urgent Care	833	16,985	(16,233)	-	1,585
Syrian Refugee Drop In Support & Advice service	-	4,812	(4,424)	-	388
Interpreting Counselling	-	1,500	-	-	1,500
Syrian Partners Support	-	-	-	-	-
Shared Futures	-	4,671	(260)	-	4,411
	<u>51,557</u>	<u>76,551</u>	<u>(66,795)</u>	<u>(36,123)</u>	<u>25,190</u>
	<u>128,098</u>	<u>387,931</u>	<u>(409,100)</u>	<u>-</u>	<u>106,929</u>
	=====	=====	=====	=====	=====

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

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

10 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
Gypsy / Travelling Health Engagement Worker	Monies received from NHS Grampian to fund the work of a health engagement worker for the Gypsy / Traveller community.
NHS Focus Group	Monies received from NHS Grampian to carry out research.
SAREC	Funding from Scottish Alliance of Regional Equality Councils for research into the impact of the hate crime.
Gypsy/ Traveller Health Liaison Worker	Monies received from NHS Grampian to fund the work of a health worker for a gypsy and traveller community.
Gypsy / Traveller Housing Needs Research	Monies received from Aberdeenshire Council to fund research into the housing needs of the gypsy and traveller community.
Me-Time	Monies received from BBC Children in Need to support the work of a counselling service.
Economic experience	Monies received from the Voluntary Action Fund and Equality and Human Rights Commission to run the "Economic Experience" programme.
Tackling Economic Barriers	Monies received from the Voluntary Action Fund to run the "Tackling Economic Barriers" programme.
Advancing Equality	Funds to fund the "Advancing Equality" programme
Bilingual Health Liaison Worker (Aberdeen)	Monies received to fund the work of a Bilingual Health Liaison Worker operating within Aberdeen City.
Bilingual Health Liaison Worker (Aberdeenshire)	Monies received to fund the work of a Bilingual Health Liaison Worker operating within Aberdeenshire.
Clinterty	Funds to enhance facilities at the Clinterty traveller site and promote the gypsy / traveller culture.
Interpreter training	Monies received to provide training to interpreters

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

10 Funds (continued)

Name of unrestricted fund	Description, nature and purpose of the fund
Keepwell	Health promotion for the gypsy / traveller community
LGBT+	Raising awareness of the LGBT+ community.
HIF LGBT Network	Monies received from NHS Grampian to build a LGBT network.
Lintel	Housing advice for gypsy/traveller community.
OWW	To fund "One World Week", a multicultural event.
Rainbow	Fund a "Rainbow Day" event.
Language Café	To improve English and non-English speakers in an informal environment.
SG - RIP	Racist incidents reporting.
Awards for All	Funding to assist the gypsy / traveller community with planning applications for traveller sites.
Improve Wellbeing and Language through Sport	Monies received from Aberdeen City Health and Social Care Partnership to run the "Improve Wellbeing and Language through Sport" project.
Gypsy / Traveller History month	Monies received from the Heritage Lottery Fund to hold events to highlight gypsy / traveller traditions and heritage.
Urgent Care	Funding from Aberdeenshire Health & Social Care Partnership to run the "Urgent Care" project.
Syrian Refugee Drop In Support & Advice Service	Funding from Aberdeen City council to provide a support and advice service.
Syria Partners Support Shared Futures	Funding from Aberdeen Council of Voluntary Organisations to run Shared Futures Project.
Interpreting Syrian Partners Counselling Support	Monies received from NHS Grampian to support the interpreting and translation service run by the charity.

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Notes to the financial statements (continued)

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	728	-	728
Current assets	165,322	25,190	190,512
Current liabilities	(84,311)	-	(84,311)
Net assets at 31 March 2019	81,739 =====	25,190 =====	106,929 =====

12 Related party transactions

During the year to 31 March 2019 payments of £150 (2018 - £40) in respect of membership fees were made to Scottish Alliance of Regional Equality Councils Limited, a company in which Philip Muinde and Amelia McKenzie are also directors. At the year end date £Nil (2018 - £Nil) was still outstanding. In addition income of £Nil (2018 - £11,612) was generated in respect of grants. At the year end date £Nil (2018 - £Nil) of this remained outstanding.

During the year to 31 March 2019 income of £1,667 (2018 - £1,000) 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 £500 (2018 - £500) of this remained outstanding. In addition £Nil (2018 - £600) of expenditure was incurred on behalf of African Council Ltd. At the year end £Nil (2018 - £600) was outstanding and is included within other debtors.

During the year to 31 March 2019 income of £212 (2018 - £41) was generated in respect of translation services provided to Bon Accord Care, a company in which Alan Grant is also a director. At the year end date £Nil (2018 - £41) of this remained outstanding and is included within other debtors.

13 Operating lease commitments

	2019 £	2018 £
Due within 2-5 years	34,140 =====	44,873 =====