

Charity Registration No. SC007896 (Scotland)

Company Registration No. SC183419 (Scotland)

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

EDINBURGH AND LOTHIANS REGIONAL EQUALITY COUNCIL LIMITED

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EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the company's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the company are:

- (i) To work towards the elimination of discrimination in all its forms
- (ii) to reduce inequality and promote a culture of human rights
- (iii) to promote good relations between persons of protected characteristics without distinction on grounds of colour, race, nationality, ethnic or national origin, gender, marital status, disability, sexual orientation, age and creed; and
- (iv) to promote and organise cooperation in the achievement of the aforesaid purposes and to that end to bring together in ELREC, representatives of the statutory authorities and voluntary organisations engaged in the furtherance of the aforesaid purposes within the Local Authority Council areas of the City of Edinburgh, East Lothian, Midlothian and West Lothian.

The key areas of ELREC activities are namely the following:

Policy development

To develop policies to ensure that agencies and employers in the statutory, non-statutory, private and voluntary sectors, especially in the Area of Benefit, are aware of the extent and nature of discrimination and inequality experienced by equality groups in the fields of social welfare, housing, employment, education and health care. To assist and encourage the aforesaid agencies and employers to implement policies and practices that will eliminate discrimination and promote equality of opportunity and good relations between persons of different groups. To ensure that service providers implement agreed policies on race relations.

Community support

To support organisations in the Area of Benefit which are concerned with the promotion of equal opportunity and good relations between persons of different equality groups, by providing them with such information, advice and other forms of assistance as may be both appropriate and in keeping with the Objects.

Assistance to individuals

To give information, advice and support of a non-financial nature to individuals who seek ELREC's assistance as a consequence of their experience of discrimination, in circumstances where such information, advice and support are not readily obtainable from other local agencies. In this clause 'support' may include representation at tribunals in circumstances where it is unreasonable, having regard to the financial resources available to the complainant, to expect her or him to obtain such representation.

Public education

To be aware of the educational needs of various disadvantaged communities and to maintain an appropriate programme of public information and public education related to ELREC's Objects and functions.

Mission

ELREC exists to promote equality and to fight all forms of prejudice. We believe that no one can claim to live in a fair and just society whilst prejudice and inequalities exist.

ELREC will work jointly with our beneficiaries and partners to challenge injustice and dismantle barriers which deny individuals and communities equal access to life opportunities in Edinburgh and Lothians.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Business Review and Plans for the Future

In the 2020-2021 financial year, ELREC had four existing projects, Communities for Conservation, True Colours, Equalities Engagement, and Open Arms. However, the pandemic started in March 2020 with the office being closed due to the national lockdown rules, and so it was working from home. Thus, it was remote working for most of 2020 and 2021, which meant we had to adjust and adapt our projects to be done online. It has been a challenging year to say the least. But we were able to secure small amounts of funding for Covid specific projects to meet the needs of our local communities during this difficult time.

ELREC started a food project in June 2020, thanks to funding from Leith Decides. The objective of this project was to provide food boxes to BAME families living in Edinburgh in need of food support due to the challenges of the pandemic for example, job losses, furlough not meeting the family's needs, children home full time or generally unable to purchase extra food.

During the lockdown, we got many enquiries from BAME communities asking for help with devices since schooling, exams, socialising and everything else had shifted online. Many families had one device per household, which wasn't sufficient to meet their needs. As a result, we made a grant application to Connecting Scotland, and we were able to secure and provide 85 devices to families in need in Edinburgh.

Finally, we were also able to secure a grant from the wellbeing fund for a small project to provide accessible information to minority communities in Edinburgh and Lothians in relation to the Covid-19 pandemic. This included information on health and safety, national and local regulations and measure, and available support services. The main target groups were people from migrant and refugee backgrounds with no or low English language abilities living in Edinburgh and Lothians.

Global response plans for COVID-19 identified risk communication and community engagement as a priority. That requires all respondents to communicate effectively with communities, counter misinformation, and make sure people can hold them accountable.

In other work, ELREC was able to support some schools with tackling racism; these include both public and private schools. We provided guidance and feedback on their proposals as well as diversity and equality trainings. Future aims include securing further funding for the continuation of the existing projects and creating new ones that meet the needs of the local communities. We also hope to provide kickstart placements for young people aged 16-24 with work experience lasting 6 months with many opportunities within the projects as well as creating new ones. We continue to host and support many volunteers each year who dedicate their time to help us as well as gain experience and skills in return. Throughout the year, we have been supported in our work by the generosity of the Voluntary Action Fund/Impact Funding, the Scottish Government, the Climate Challenge Fund, the Robertson Trust, Community Jobs Scotland, Aspiring Communities Fund (The Lottery), Peoples Postcode Lottery, Leith Decides, Foundation Scotland/Wellbeing Fund, Connecting Scotland and other Trusts and Foundations.

Our Projects

Communities for Conservation

Funded by the Scottish Government's Climate Challenge Fund until March 2022, the Communities for Conservation project aims to inspire Ethnic Minority (EM) communities in Edinburgh and Livingston to reduce their carbon footprint by saving energy at home and cycling instead of driving, growing food and zero waste activities. Activities include home energy visits, cycling classes, cycle rides, an electric bike library, food growing workshops, climate change workshops, film screenings and training and community events to mainstream climate action.

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FOR THE YEAR ENDED 31 MARCH 2021

Management:

On 1st April 2020, management renewed the contract from previous project staff members.

Jean-Matthieu Gaunand – Project coordinator

Dilene Abushaban – African Community Link Officer

David Tai – Chinese Community Link Officer

Ewelina Lukaszek – Polish Community Link Officer

Fahmida Huczewska – South Asian Community Link Officer

Verena Aedo - Spanish Community Link Officer

All contract renewals were based on performance reviews and appraisals. During the project, regular team meetings helped the team stay on track, share case studies and knowledge, reflect and ameliorate the project methods. The staff team has remained the same until and beyond 31st March 2021.

The project was supported by approx. 30 volunteers who dedicated a cumulative 2,000 hours.

Partnership:

Our significant partners included:

The Royal Botanic Garden with whom we organised bi-weekly online food growing educational sessions.

Home Energy Scotland to whom we refer clients to the Warmer Home Scotland scheme as well as to their other programs. The Citizens Advice Bureau with whom we work closely for energy-related issues. Edinburgh College with whom we run a community garden. Iqra Academy Mosque which hosts one of our community gardens. Many other community groups and organisations with whom we deliver workshops, activities and events.

Activities:

Energy:

With the lockdown, we conducted most audits over the phone, zoom or WhatsApp. We followed HES's lead in terms of delivering home visits and following a risk assessment.

Home energy visits:

Our 5 community link officers helped over 155 South Asian, African, Chinese, Spanish and Polish to save energy at home with:

- Switching to a cheaper and green energy supplier.
- Reviewing energy contracts and getting a cheaper tariff.
- Helping and advising with bills (estimated bill, submitting meter reading, etc.).
- Setting up an online account.
- Switching from prepayment meter to normal meter or smart meter.
- Helping with purchasing LED light bulbs.
- Using an energy monitor
- Financial help with energy debt (British gas trust, EON trust, etc.).
- Checking eligibility for a new boiler, loft insulation, cavity wall insulation, draught-proofing, and other energy efficiency measures through referral to Home Energy Scotland.
- Applying to the £140 Warm home discount.
- Signposting to relevant agencies.
- Thermal Imaging to see heat loss spots and cold spots in the house, and how to reduce heat loss
- Renewable energy advice

We helped BAME families to get 5 installations of 5 combi-boilers and 32 radiators at no cost under the Warmer Home Scotland scheme. A total of 26 BAME families were assisted in switching to green suppliers saving a total of £4,968. 61 BAME families were referred to Home Energy Scotland. 36 BAME families were referred to other agencies for further support, such as MCFB, Chai, Changeworks, money matters, ELREC's food support, Shakti Women's Aid etc.

Food Growing:

A big part of our project consists in running 6 community gardens in Granton, Milton Road (in partnership with the Edinburgh College), Wester Hailes (in partnership with the Whale Arts Centre), in Iqra Academy, Drumbrae and at the Royal Botanic Garden. We also offered veggie garden visits as a result of which 48 BAME families started growing food at home.

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FOR THE YEAR ENDED 31 MARCH 2021

Bike Library:

We now have 19 ebikes and 15 normal bikes. All bikes are lent out, and the waiting list is growing. In total, we lent 78 ebikes and 14 bikes to members of the BAME communities. 122 participants signed our Low Carbon Transport pledge.

Other:

25/11/20: We were granted £17,489 from the Energy Saving Trust eBike Grant Fund to expand our ebikes for All bike library. We will be buying 11 more ebikes that will be available for 3 weeks of free loans.

20/11/2020: We have been granted £16,000 from Paths for All Smarter Choices Smarter Places Fund to run a bike buddy scheme and help BAME communities of Edinburgh to commute by bike rather than a car.

13/11/2020: The Edinburgh Council gifted us 20 pairs of bike lights, 80 hi-vis snap bands and 20 hi-vis backpack covers to give away to the community.

We were awarded a £6,663 grant from the Community Climate Asset Fund to buy an electric combi Van that will help our Thursday / Friday Food Support deliveries and help local communities hire an affordable and green vehicle. The Electric Van is used for our Friday Food Support deliveries. We helped approx. 50 families with weekly food.

08/12/20: The project coordinator presented the ELREC cycling club at CoMoUK's "Setting up a Community Bike Share Scheme" webinar. "We had 39 people attend, and the feedback we've had so far has been really positive, and think people took a lot away from it."

10/03/21: We received 40 Urban Nature Edinburgh maps to distribute to community members who use the ELREC cycling club.

Waste:

Sewing repair club:

The sewing club started again on 12/10/20 after the COVID-19 restrictions. 3 people repaired a bag, a scarf and 5 jackets/trousers. Since 12/10/20, we ran 7 sessions joined by 12 participants. 26/10/20: We repaired the sewing machines.

Sewing repair service:

Our sewing repair service offers clothing repair and alteration services on a donation basis. 14 people used the service to repair 30 items, including coats, dresses, trousers, tops, jackets, jumpers, shirts and jeans.

Swap shops:

10/10/20: We organised a Big Swap Shop Event attended by over 150 people from BAME communities in partnership with Granton Goes Greener and supported by 10 volunteers. Over 280kg of waste was saved.

Awareness Workshops:

We organised 24 workshops to raise awareness about climate change and to encourage people to act.

18/05/20. Sustainable cooking workshop in Arabic. Discussed food waste facts, tips on how to reduce it and the benefits of low-meat diet. Made the vegan organic falafel with 2 participants.

20/05/20: Online clothing repair workshop in Bengali with 1 participant.

20/05/20 Online clothing repair workshop with 3 participants.

22/05/20: Energy Advice Webinar in Polish workshop with two participants. -Online workshop

27/05/2020: Eco-Eid with 9 participants / 8 families. Upcycling and sustainable cooking workshop. - Online workshop.

22/07/20: How to make vegetarian croquetas with 4 participants.

26/07/2020, 8-9pm: 'Home Energy efficiency advice' Facebook live workshop in partnership with Sudanese community association delivered by African CLO and volunteer Sally. طرق التوفير من فواتير الكهرباء والغاز. This benefited the Sudanese community in Edinburgh. The event received 236 facebook views.

11/08/20: 'Upcycling an old T-shirt into a mask' with 6 participants

01/06/20: Online clothing repair workshop with 6 participants.

15/06/20: Upcycling: Make your own face mask with 7 participants. - Online workshop.

22/06/20 Upcycling Mask Making workshop with 4 Spanish participants. - Online workshop.

22/06/20: Upcycling workshop Make your own Blouse / Poncho / Kurti with 2 participants. - Online workshop.

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FOR THE YEAR ENDED 31 MARCH 2021

25/06/20: Upcycling Mask Making with 4 Polish participants online.
29/06/20: Upcycling: Make your own face mask with 4 participants online.
29/06/20: Sustainable cooking 'Home-made organic Falafel' online workshop with 5 participants.
06/07/20: Upcycling mask making workshop with 5 participants. Online.
22/07/20: How to make vegetarian croquetas – sustainable cooking workshop. Cómo hacer croquetas con verduras: Taller de cocina sostenible delivered by Spanish CLO and attended by 4 participants.
11/08/20: 'Upcycling an old T-shirt into a mask' and talk about climate change delivered by South Asian CLO and attended by 6 participants. Online.
26/08/20: 'Sustainable cooking workshop' delivered by African CLO attended by 4 participants. All participants were very engaged and excited to make the falafels.
27/08/20: 'The waste we produce is consuming us' Spanish online workshop attended by 3 participants.
28/08/2020: "Upcycling old jeans into a bag" workshop on Facebook live delivered by South Asian CLO and viewed by 319 views.
30/08/20: 'Food waste and how to tackle it' Facebook live event with the Sudanese community FB page attended by 19 participants.
22/09/20: "Sustainable cooking workshop" delivered by African CLO and in partnership with Craigmillar Community Grows Food & blether group attended by 7 participants.
10/02/21: Climate collage workshop attended by 15 participants.
24/02/21: Food waste and sustainable cooking (organic falafel) workshop facilitated by Diline and attended by 3 participants who said that they found it very informative. Talked about the link between organic food and climate change and discussed food waste and ways to minimise it.

Film screenings:

08/07/20: Film screening of David Attenborough's 'Climate change: the facts' and Facebook discussion in partnership with Eco Arran. "Fabulous film. Thank you for posting". There were 111 registrants for this event.
10/03/21: Screening of the film 'After tomorrow', a sequel of the film 'Tomorrow'. Attended by 71 participants and 21 participants stayed in break out rooms. 86 registered. We received a lot of requests on how to obtain the license to screen the film.

Other:

We have received £10K from the National Lottery Fund's Awards for All for the Edinburgh Climate Festival. We have agreed with the funders that the fund can be spent in 2021.

ELREC has received 222,525 EUR funding for the SOMRA Erasmus + funding for 2 years. SOMRA is a project to encourage green entrepreneurship across Europe and will fall under the umbrella of Communities for Conservation.

6/11/20: SOMRA warm-up meeting. SOMRA is a project to encourage green entrepreneurship across Europe and will fall under the umbrella of Communities for Conservation.

9/12/20 and 10/12/20: SOMRA kick-off meeting.

ELREC Food Support

The lockdown and Covid 19 have been particularly difficult on many BAME, low income and isolated families in Edinburgh. In order to help these families in need, in June 2020, ELREC started a food project to help bridge the gap between BAME people and food poverty and access to free food services such as food banks. This came about after ELREC was contacted by many community members asking for food support due to job losses, furlough, redundancies, and benefits income not being sufficient to live on for many families and children being at home full time.

The Food Support Project distributed food parcels to the community, especially to disadvantaged BAME people. The food parcels were tailored to attend their needs with items like rice, lentil, halal meat, milk, eggs, fresh fruits, and vegetables. When requested, nappies, and formula milk were also provided.

Funding

ELREC provided this work thanks to Edinburgh Community Food, Leith Chooses, Fareshare, BEMIS, funds raised on GoFundme and donations from local people and businesses.

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FOR THE YEAR ENDED 31 MARCH 2021

Volunteering

The work was utterly volunteer led, and these included ELREC staff, board members and our other volunteers who gave up their time to help us deliver this project.

Over the project, we have worked with approximately 30 volunteers, they helped design and deliver all the activities, and this project could not have succeeded without them.

With varying tasks, volunteers helped with box organising, pickups of food, delivering food parcels, fundraising, and attending service users.

In addition to this, ELREC has partnered with Unity, who helped deliver the parcels to families who could not collect them.

Waste

On average, 7,000 kilograms were donated and saved from landfills.

In January 2021, ELREC purchased an electric van, thanks to the Communities Climate Asset Fund, to deliver service users and reduce its carbon emissions.

Outcome

This year has been incredibly rewarding and challenging for us. Throughout the year, ELREC provided on average 35 to 60 food parcels per week. Around 180 people were helped on a weekly basis. Over 2,000 parcels have been delivered to vulnerable people living in Leith and Edinburgh.

True Colours

TRUE Colours is a volunteer-led project that brings young people together to raise awareness about prejudice-based bullying and hate crime in schools and communities in Edinburgh. The group aim is to provide young people with tools and skills to recognise and challenge bullying behaviour. TRUE Colours volunteers come from various backgrounds and ages and help create materials, draft reports and design and present interactive workshops for young people in schools. The workshops are focusing on stereotypes, racism, discrimination, disability, islamophobia, LGBTI, immigration and refugees and misconceptions of different cultures; raising awareness about different equality issues and hate crime.

The TRUE Colours project has been awarded an additional 15 months of funding from the Impact Funding Partners' (formerly known as Voluntary Action Fund) Promoting Equality and Cohesion Fund. We will be applying for further funding from September 2021.

Between March 2019 and March 2020, the project recruited and trained 22 volunteers. Our volunteers help to create workshop material and develop content. The project has engaged with 700 young people and delivered 40 interactive workshops on hate crime, Equality Act and discrimination, bullying; and the group ran a Peer Education program which included workshops on racism, disability, islamophobia, LGBT, gender representation and cyberbullying. The creative outputs from the students are displayed in ELREC offices and on social media. In addition to the sessions in mainstream schools, the group delivered activity group workshops for young people who attend in community centres and afterschool clubs.

True Colours project welcomes volunteers from different backgrounds. The project also accommodates work placement students and interns from several colleges and universities. Until the Covid lockdown period in March 2020, the project took part in various community events, fresher's weeks, volunteer recruitment events and in career fairs in order to raise awareness on hate crime and prejudice-based bullying and to engage young people to be part of our work.

Outreach to schools:

Craigmount High school - online meeting with the equality team

St Augustine's Highschool - online meeting with the equality team

Holyrood Highschool

Firhill Highschool

ESMS school - online meeting with the equality team for TC workshops and for Equality & Diversity training

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FOR THE YEAR ENDED 31 MARCH 2021

Sessions for the PupilVoice group at Drummond Community Highschool:

Multiculturalism and racism

Hate crime

Stereotypes

Islamophobia

Immigration & refugees

Discussions on Equality policy

Equally Informed

The Equally Informed project provided trustful information to thousands of marginalised people in Scotland. Our focus was to help those in Edinburgh and Lothians. They lacked access and understanding of the veridic information during the pandemic to keep themselves and their communities safe. They include people who do not speak English, people with no or low literacy, and people without access to different forms of communication.

These people received official information in their language. Our project provided them with the opportunity to ask questions in their native language and find the answers to the questions they could not be able to understand better and not rely on not trustful sources. We have translated and circulated information through our and social media networks as soon as an update is accessible on the official websites.

People from different communities in Edinburgh and Lothians found in our project a veridic source of information and a place where their questions related to COVID-19 were answered. They received it in a less official language and in a more usual way. We have shared the information with several organisations and institutions across Scotland. Although we have no funds for the project, we continue the project because community members still need it.

Open Arms

Open Arms is a collaboration project with Saheliya, LINKnet and Sikh Sanjog to set up an innovative programme providing vulnerable BME women living in Edinburgh with a wide range of activities to develop a pathway of support to integrate into the local community and become active citizens. The project will challenge the violation of basic human rights by addressing issues of discrimination, domestic abuse, gender oppression, mental health and emotional issues and confusion about sexual identity.

The projects aims to reduce isolation and loneliness, increase confidence, and develop interpersonal skills enabling BME women and their families to become an accepted part of the wider community. Through Open Arms at ELREC we have conducted a range of services for the women, including Squash, gym memberships, counselling/ one on one support, talks and workshops based on different topics, and a film club. We have tailored the services offered based on what the women are interested in taking part in. We have designed the services based on what the women are interested in taking part in. However, when the women are not directly involved with developing the services, information is gathered from other organisations and research about the services they benefit from in line with the objectives and outcomes of the project in general.

During April 2020 and March 2021 Open Arms service supported 70 women who used the following services:

Face to Face

- 9 Face-to-face (F2F) Body maintenance and Face yoga classes: 22 women
- 9 F2F Arts and Crafts workshop sessions: 13 women
- 4 squash sessions: 4 women
- 9 F2F yoga sessions: 6 women
- 1 socialising (movie screening): 8 women

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FOR THE YEAR ENDED 31 MARCH 2021

Online

- 2 Personal development sessions: 3 women
- 4 Intercultural cooking sessions: 3 women
- 29 Body maintenance exercise sessions: 55 women
- 80 Cardio exercise classes: 55 women
- 20 yoga sessions: 12 women
- 36 craft tutorial sessions: 36 women (and some of their children)
- 16 upcycling Art workshops: 32 women (and some of their children)
- 29 Face yoga and DIY face massage sessions: 60 women
- 25 weekly Challenges & Rewards: 55 women
- 10 sessions of 1-2-1 coffee and chat: 3 women
- 6 sessions of English Writing course and support: 9 women
- 23 laptops and tablet supplied to 23 women

Referrals of women between partners / joint activities between partners: 11 referrals in total. 2 to Saheliya, 5 to Linknet Mentoring, 1 to Multi-Cultural family Base, 1 to the housing office, 1 to SACRO, 1 to the Welcoming.

12 volunteers, including 4 of Open Arms service-users involved in the project.

Although most of the women who have approached Open Arms have significant mental health and other personal or family issues and pressures due to trauma or family restrictions, all we encouraged them to say what skills and activities they could offer to other women, whilst taking part in Open Arms services. As a result, Open Arms has utilised women's skills and knowledge in several areas:

- Inputting to workshops on crafts and artistic activities
- Volunteering their help in translation
- Helping to organise end of year celebrations through cooking traditional dishes
- Sharing their learned experience, providing mutual support and encouragement to each other in sessions, classes and informal drop-ins
- Volunteering on Open Arms activities or for partner organisations to gain work experience

We were very effective in building partnerships with many organisations across Edinburgh and the Lothians, and the following organisations have input to the work of Open Arms:

- Art for Healthcare - provided a taster workshop to our clients
- ASDA Leith - donated £100 worth of products in gift hampers as rewards for ELREC's Challenge & Reward activity.
- Bright Choices/ SACRO - ELREC often referred women to them, and they also delivered a women's health workshop
- Edinburgh Community Food-Provided food parcels during the pandemic to the ELREC's service-users.
- Edinburgh Remakery - donated 3 refurbished laptops to ELREC service users.
- Embodying Yoga - provided free weekly yoga sessions to clients
- Feniks - included 3 of ELREC's service-users in their inter-cultural cooking program.
- Food Banks (including Leith Parish Church foodbank and others) –at different points (particularly during Covid lockdown) referred women to foodbanks across Edinburgh and the Lothians.
- Granton Goes Greener - donated nearly 100 new items of clothing, jewelry and other items worth approximately £200 for ELREC's Challenge & Reward activity.
- Napier University- provided two students on work placements, who designed and delivered Coffee & Chats service and helped carry out evaluation work.
- Nelson Hall – ELREC has run their yoga classes there.
- One-Parent Family Scotland - provided employability support to an ELREC service user.
- People Knowhow - donated 9 laptops to ELREC service users and helped with IT support.
- Re-Act - made and donated 50 face masks to ELREC service users.
- Remode - partnered with Open Arms to work with women on the sewing course to recycle materials and clothes. The products were taken home by the women involved with their skills to upcycle other materials.
- Room for art - provided free art workshops and complementary art material to our service users.
- Scottish Refugee Council awarded ELREC a grant to buy 8 computing devices for service- users.

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FOR THE YEAR ENDED 31 MARCH 2021

Equalities Engagement

The Equality Engagement project was challenging over the last reporting year due to the Covid 19 lockdown in March 2020. Most of the work has been carried out remotely. Many of the BME community have been disproportionately affected by Covid. As a result, most of our PLC (Public life scheme) members have fallen into a difficult situation in relation to their work and health conditions.

Ranges of support are critically needed for them during the crisis period. Further to the advice from our funder (Scottish Government), we have provided support continuously to our vulnerable client group based on their needs to mitigate the impact of the pandemic. Thanks to our funder for allowing us to extend the services to our client group.

These supports were provided out with the remit of the Equality Engagement project since March 2020. Types of services are given as below:

- Information and support to obtain Isolation note
- Information about Furlough Scheme
- Up to date information about the lockdown and the Covid-19 testing
- Support with their Universal Credit
- IT Support with the setting up remote working facilities to the community groups
- Referral and signposting accessing other key services
- Help with the CEC crisis grant
- Help with the self-isolation grant
- Referral to the food support and hygiene supply
- Home support with food and emergency items
- To help with digital inclusion

Over the year, the EE project has supported around 287 families across Edinburgh and Lothians. We have also provided input into Covid-19 national statutory groups and provided support by gathering evidence from the BME communities were impacted by coronavirus.

Apart from the Covid-19 support work, we have run the project as it has been since late 2020.

We have promoted a voter registration campaign run by the Lothian Electoral Registration office ahead of the Scottish Parliament election held on May 2021. We have facilitated awareness-raising and drop-in session to increase voter registration among the BME communities. One-to-one support has been given to the 21 families to register and update their electoral roll information. A significant number of BME people signed up to postal vote due to the Covid-19.

We have supported BME candidates to enroll into the Police Scotland recruitment campaign under the positive action initiative. Information about recruitment events has been circulated, and one to one support given to register the event.

The diversity in public life project has actively worked in promoting the Scottish Government Graduate Development Program among the BME candidates. We have provided support to interested candidates from the BME community to apply to this program.

The MSP candidate selection process was carried out by the different political parties at the beginning of this year. We have worked with parties to promote and publicise the information and supported BME members to get involved with the selection process.

We have undertaken a particular campaign to raise awareness among the BME communities on other public sector recruitment and public appointments. We have provided support in the application process to our PLC members in various posts. Information circulated across the different networks via email networks and social media. We have also promoted vacancies from the Scottish Parliament, employments opportunities at the office of the MP and MSPs and political parties.

One-to-one support was provided to the PLC member interested in standing in the Local government election in May 2022.

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Financial review

The results for the year are set out on the following pages. Total incoming resources in the year increased by £25,368 to £315,560. Total resources expended, including defined benefit pension scheme provision movements, decreased by £6,052 to £266,555.

The overall result for the year was a surplus of £47,851 (2020 : £18,596). The company carries forward total funds in surplus of £73,573 (2020 : £25,722), of which surplus £68,112 (2020 : £14,530) are restricted and earmarked for expenditure on specific projects in the following year.

The balance sheet includes total defined benefit pension scheme provisions of £25,636, without which the charity would have surplus reserves carried forward of £99,209.

Principal Funding Sources

The company receives funding from several key sources including:

Scottish Government
The National Lottery Community Fund
SCVO
SAHELIYA
Impact funding
The City of Edinburgh Council
Scottish Refugee
The Energy Saving Trust
Edinburgh Community
Inspiring Scotland
Bemis (Scotland)
Cycling UK
Port of Leith House
The Hunter Foundation
Ecorys UK (EURODESK)
Foundation Scotland

We are again duly grateful to those organisations, and to all other organisations which have supported us throughout the year.

In line with many other small charities who have previously participated in final salary pension schemes for its employees, and in line with the current known deficit on the pension scheme (which is closed to further entry), the company is required to pay approximately £4,000 (increasing by 3% per annum) to the pension scheme for the next 6 years. This is a cost that ELREC will need to meet with additional fundraising activities out with grant applications.

Reserves Policy and Going Concern

Unrestricted funds include the general funds arising from past operating results. It is the policy of the charity to build up general funds, which are the free reserves of the organisation, to cover staff and office costs for a period of three months. The Directors are satisfied that the charity has adequate reserves to continue its objectives for the foreseeable future, and therefore believe it is appropriate to adopt the going concern basis in preparing these financial statements.

As at the balance sheet date the charity's balance sheet reported net assets of £69,245. This includes a provision of £25,636 in respect of the charity's obligations under its defined benefit pension scheme which is closed to new members. As the liability will not crystallise in the near future, the Directors are of the opinion that the charity will continue to meet its obligations for the foreseeable future, and as a result the accounts are prepared on a going concern basis.

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Risk management

The Directors have examined the major strategic, business and operational risks which might affect the organisation and confirm that systems have been reviewed and the necessary steps taken to lessen these risks. The major risks identified are in the area of sustaining the funding base for both core activities and continuation of projects. Steps were taken to ensure continuation of funding by regular reports to existing funders, meeting with stake holder such as Scottish Government and local authorities seeking alternative sources of income.

Going Concern and COVID-19

COVID-19 will have an impact on our Charity in many different ways and it is important for our Directors to understand this impact on the delivery of our activity and on our governance, including our finances.

Our CEO and Finance Officer however are working hard to secure all the grants and funding available to us; and are reporting into the Trustees frequently. The Trustees are also keeping up to date with developing guidance from our charity regulator OSCR.

Decision Making

The Management Board meets a minimum of six times a year. It receives reports from the Chair, subcommittees and staff. The Management Board approves the general policy which is administered by subcommittee or staff. There are three subgroups: Finance and General Purposes, Personnel and Policy and Membership Panel. Records of meetings are kept at ELREC offices.

Financial reports are produced on a monthly basis and copies supplied to the ELREC Treasurer, who in turn shares financial information with the Management Board.

Future Developments

We look forward to continuing all of our projects into the next year. We continue to look for new ways to promote equality and work with the many communities we serve to support them however we can. Equality is a work in progress and ELREC must safeguard the progress made and carry on relentlessly in promoting equality, fighting discrimination, fostering good relations and work productively in partnerships with all members of the community.

Structure, governance and management

Governing document

Edinburgh and Lothians Regional Equality Council (ELREC) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. ELREC was founded in 1971 and is made up of individual members and representatives from a wide range of organisations. ELREC has a remit to work across the areas of City of Edinburgh, East Lothian, Midlothian and West Lothian Councils.

Organisational Structure

ELREC is governed by a Management Board of 11 Directors who are elected from the membership. Those who served during the year are noted on the next page. Directors are appointed for 3 years at Annual General Meetings. Chair, Vice-Chair and Secretary are appointed to these posts for 1 year. The Management Board appoints from its members a Membership Panel, Finance and General Purposes Subcommittee and Personnel & Policy Subcommittee.

The Management Board may appoint other subcommittees, ad hoc working parties or task groups. The Management Board may also co-opt persons with expertise to offer in a subject area to the Board or its subcommittees.

Consultant Observers such as representatives from funding bodies are invited to attend Management Board meetings. The Company Secretary and President are also represented at meetings.

Induction for the Management Board is held annually, delivered by the Company Secretary and senior staff members.

EDINBURGH AND LOTHIANS REGIONAL EQUALITY COUNCIL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Reference and Administrative Information

The Directors of the charitable company (the charity) are its Trustees for the purposes of Charity Law. The Trustees who served during the year and since the year end are as follows:

Honorary Patron Lord Provost RT Hon Frank Ross

Honorary President Professor Sir Geoff Palmer O.B.E

Management Board of Directors

Chair	Foyso! Hussain Choudhury M.B.E.
Vice Chair	DL Ehtisham Ullah (Shami) Khan
Treasurer	Cllr. Carl John
	Ijaz Nazir (Resigned 5 August 2020)
	Azra Sharif-Qayyum
	Irina Lazarenko
	Rajnish Singh
	Magdalena Sajnaga
	Jessica Zonghong Yang
	Irshad Ahmed
	Mohammed Shahid Riaz
	Rana Shams (appointed 5 August 2020)

Company Secretary Rajnish Singh

Manager Parveen Ishaq

Principal and Registered Office 14 Forth Street
Edinburgh
EH1 3LH

Bankers Bank of Scotland
6 Picardy Place
Edinburgh
EH1 3JT

Independent Examiner Andrew Croxford, CA
Thomson Cooper
22 Stafford Street
Edinburgh, EH3 7BD

Charity Registration Number SC007896

Company Number SC183419

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities

The trustees, who are also the directors of Edinburgh and Lothians Regional Equality Council Limited for the purpose of company law, are responsible for preparing the Trustees' Report 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 company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the 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 charity and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



Cllr C John

Trustee

Dated: 29 March 2022

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

I report on the financial statements of the company for the year ended 31 March 2021, which are set out on pages 15 to 34.

Respective responsibilities of trustees and examiner

The company's trustees, who are also the directors of Edinburgh and Lothians Regional Equality Council Limited 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (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.

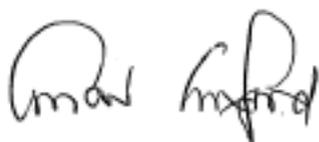
Basis of independent examiner's statement

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 charity 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 connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) 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
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Andrew Croxford, CA
Thomson Cooper
22 Stafford Street
Edinburgh
EH3 7BD

Dated: 29 March 2022

EDINBURGH AND LOTHIANS REGIONAL EQUALITY COUNCIL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	31,960	454	32,414	810
Charitable activities	3	5,043	278,092	283,135	289,370
Investments	4	11	-	11	12
Total income		<u>37,014</u>	<u>278,546</u>	<u>315,560</u>	<u>290,192</u>
Expenditure on:					
Charitable activities	5	50,145	216,410	266,555	272,607
Net (outgoing)/incoming resources before transfers		(13,131)	62,136	49,005	17,585
Gross transfers between funds	13	8,554	(8,554)	-	-
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		<u>(4,577)</u>	<u>53,582</u>	<u>49,005</u>	<u>17,585</u>
Other recognised gains and losses					
Actuarial (loss)/gain on defined benefit pension schemes	18	(1,154)	-	(1,154)	1,011
Net movement in funds		<u>(5,731)</u>	<u>53,582</u>	<u>47,851</u>	<u>18,596</u>
Fund balances at 1 April 2020		<u>11,192</u>	<u>14,530</u>	<u>25,722</u>	<u>7,126</u>
Fund balances at 31 March 2021		<u><u>5,461</u></u>	<u><u>68,112</u></u>	<u><u>73,573</u></u>	<u><u>25,722</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:				
Donations and legacies	2	810	-	810
Charitable activities	3	8,332	281,038	289,370
Investments	4	12	-	12
Total income		9,154	281,038	290,192
Expenditure on:				
Charitable activities	5	56,088	216,519	272,607
Net (outgoing)/incoming resources before transfers		(46,934)	64,519	17,585
Gross transfers between funds		281,763	(281,763)	-
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		234,829	(217,244)	17,585
Other recognised gains and losses				
Actuarial (loss)/gain on defined benefit pension schemes	18	1,011	-	1,011
Net movement in funds		235,840	(217,244)	18,596
Fund balances at 1 April 2019		(224,648)	231,774	7,126
Fund balances at 31 March 2020		11,192	14,530	25,722

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		32,946		3,915
Current assets					
Debtors	10	10,157		8,131	
Cash at bank and in hand		75,382		49,766	
		85,539		57,897	
Creditors: amounts falling due within one year	11	(19,276)		(7,943)	
Net current assets			66,263		49,954
Total assets less current liabilities			99,209		53,869
Provisions for liabilities			(25,636)		(28,147)
Net assets			73,573		25,722
Income funds					
Restricted funds	13	68,112		14,530	
Unrestricted funds		5,461		11,192	
		73,573		25,722	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

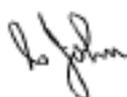
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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 Trustees on 29 March 2022

Cllr C John
Trustee



Company Registration No. SC183419

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Edinburgh and Lothians Regional Equality Council Limited is a private company limited by guarantee incorporated in Scotland. The registered office is 14 Forth Street, Edinburgh, EH1 3JT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the company's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The company is a Public Benefit Entity as defined by FRS 102.

The company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees are aware of the impact on the company of the Coronavirus. The trustees are actively taking all steps to mitigate any impact the virus continues to have on the company.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants, where entitlement is not conditional on the delivery of a specific performance, are recognised when the charity becomes unconditionally entitled to the grant. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Sundry income from charitable activities includes income earned from training and events and other general activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Staff costs are allocated on the basis of time spent on each activity by employees and other overheads according to estimated usage. Expenditure is classified under the following activity headings, where applicable:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of delivering various project objectives, and their associated support costs.
- Other expenditure comprises costs not falling into any other heading.

The charity is not registered for VAT and therefore all expenditure is recorded inclusive of VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

1.11 Employee benefits

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

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

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

The charity makes contributions to employees' defined contribution schemes. The charity also makes additional contributions towards the Scottish Voluntary Sector Pension Scheme funding shortfall as required by this defined benefit scheme's pension recovery plan. This fund is now closed to new members or any further contributions from existing members.

1.13 Legal status of the charity

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	3,091	454	3,545	810
Coronavirus job retention scheme	28,869	-	28,869	-
	<u>31,960</u>	<u>454</u>	<u>32,414</u>	<u>810</u>

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	2021	2020
	£	£
Performance related grants	278,092	277,587
Other income	5,043	11,783
	<u>283,135</u>	<u>289,370</u>
Analysis by fund		
Unrestricted funds	5,043	8,332
Restricted funds	278,092	281,038
	<u>283,135</u>	<u>289,370</u>
Performance related grants		
Communities for Conservation	110,534	95,228
Scottish Government	-	30,789
The Energy Saving Trust	22,009	-
SACRO	-	27,798
National Lottery Community Fund	10,000	-
Eurodesk	-	2,317
Edinburgh Council	11,400	-
Voluntary Action Fund - Scottish Government	45,000	45,000
Saheliya	33,669	46,347
SCVO	10,732	11,498
Other	34,748	18,610
	<u>278,092</u>	<u>277,587</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	11	12
	<u>11</u>	<u>12</u>

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Promotion of Equality 2021 £	Promotion of Equality 2020 £
Staff costs	142,267	163,593
Events & activities	34,181	28,466
IT & computing	11,273	7,658
Travel expenses	545	2,759
Volunteers' expenses	140	2,330
	<hr/>	<hr/>
	188,406	204,806
Share of support costs (see note 6)	75,413	62,994
Share of governance costs (see note 6)	2,736	4,807
	<hr/>	<hr/>
	266,555	272,607
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	50,145	56,088
Restricted funds	216,410	216,519
	<hr/>	<hr/>
	266,555	272,607
	<hr/>	<hr/>

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	31,694	-	31,694	17,916	-	17,916
Depreciation	3,993	-	3,993	1,305	-	1,305
Consultancy, legal & professional	4,458	-	4,458	3,950	-	3,950
Telephone, fax & internet	2,135	-	2,135	2,757	-	2,757
Heating & lighting	1,369	-	1,369	2,182	-	2,182
Insurance	1,182	-	1,182	352	-	352
Repairs, maintenance & cleaning	4,323	-	4,323	11,962	-	11,962
Postage, printing & stationery	4,337	-	4,337	1,504	-	1,504
Recruitment & advertising	-	-	-	280	-	280
Rent & rates	21,258	-	21,258	20,338	-	20,338
Sundry expenses	664	-	664	448	-	448
Independent exam fees	-	2,736	2,736	-	4,807	4,807
	<u>75,413</u>	<u>2,736</u>	<u>78,149</u>	<u>62,994</u>	<u>4,807</u>	<u>67,801</u>
Analysed between						
Charitable activities	<u>75,413</u>	<u>2,736</u>	<u>78,149</u>	<u>62,994</u>	<u>4,807</u>	<u>67,801</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the company during the year.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Senior staff members	1	1
Project development officers	12	12
Administrative and cleaning staff	2	2
Total	<u>15</u>	<u>15</u>

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	167,468	173,622
Social security costs	4,625	5,765
Other pension costs	1,868	2,122
	<u>173,961</u>	<u>181,509</u>

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Motor vehicles £	Total £
Cost				
At 1 April 2020	26,516	1,365	-	27,881
Additions	20,524	-	12,500	33,024
	<u>47,040</u>	<u>1,365</u>	<u>12,500</u>	<u>60,905</u>
Depreciation and impairment				
At 1 April 2020	22,601	1,365	-	23,966
Depreciation charged in the year	3,472	-	521	3,993
	<u>26,073</u>	<u>1,365</u>	<u>521</u>	<u>27,959</u>
Carrying amount				
At 31 March 2021	<u>20,967</u>	<u>-</u>	<u>11,979</u>	<u>32,946</u>
At 31 March 2020	<u>3,915</u>	<u>-</u>	<u>-</u>	<u>3,915</u>

10 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	7,558	6,336
Prepayments and accrued income	2,599	1,795
	<u>10,157</u>	<u>8,131</u>

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	3,791	1,939
Trade creditors	1,300	-
Accruals and deferred income	14,185	6,004
	<u>19,276</u>	<u>7,943</u>
	<u><u>19,276</u></u>	<u><u>7,943</u></u>

12 Provisions for liabilities

		2021	2020
		£	£
Retirement benefit obligations	Note 18	25,636	28,147
		<u>25,636</u>	<u>28,147</u>
		<u><u>25,636</u></u>	<u><u>28,147</u></u>

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

Current year	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	
Equalities Engagement	-	25,000	(13,647)	-	11,353
True Colours	-	20,000	(16,091)	-	3,909
Cycling UK	-	2,000	(2,000)	-	-
Climate Challenge Fund	-	110,534	(95,742)	-	14,792
Eurodesk	8,554	-	-	(8,554)	-
Open Arms	-	33,669	(33,134)	-	535
SCVO	526	10,732	(11,258)	-	-
Edinburgh Garden Partners	470	-	(470)	-	-
Edinburgh Airport	148	-	(148)	-	-
Foundation Scotland	4,832	2,600	(2,394)	-	5,038
The Food Support Project	-	23,454	(12,920)	-	10,534
The Hunter Foundation	-	13,955	(13,186)	-	769
National Lottery Community Fund	-	10,000	(5,141)	-	4,859
The Energy Saving Trust	-	22,009	(5,686)	-	16,323
Scottish Refugee	-	4,593	(4,593)	-	-
	<u>14,530</u>	<u>278,546</u>	<u>(216,410)</u>	<u>(8,554)</u>	<u>68,112</u>

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

(Continued)

Prior year	Movement in funds				Balance at 31 March 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	
Equalities Engagement	14,988	25,000	(17,665)	(22,323)	-
Young People Against Hate	10,216	30,790	(18,964)	(22,042)	-
True Colours	22,289	20,000	(15,460)	(26,829)	-
Edinburgh Climate Festival	6,382	6,806	(15,051)	1,863	-
Santander	1,400	-	-	(1,400)	-
Forestry Commission	2,398	-	-	(2,398)	-
Cycling for Scotland	1,841	-	-	(1,841)	-
Bright Choices	66,283	27,798	(8,532)	(85,549)	-
Your Network	4,413	-	-	(4,413)	-
Cycling UK	1,739	-	-	(1,739)	-
Climate Challenge Fund	41,845	101,564	(97,501)	(45,908)	-
Routes to Roots	28,385	-	-	(28,385)	-
VAF Micro Grant	449	-	-	(449)	-
Volunteer to achieve	-	-	-	-	-
No Hate Here	1,410	-	-	(1,410)	-
Hate Crime	588	-	-	(588)	-
Eurodesk	6,432	2,316	(194)	-	8,554
Open Arms	19,764	46,347	(28,711)	(37,400)	-
Support & Advice	952	-	-	(952)	-
SCVO	-	10,735	(10,209)	-	526
Edinburgh Garden Partners	-	2,750	(2,280)	-	470
Edinburgh Airport	-	2,000	(1,852)	-	148
Foundation Scotland	-	4,932	(100)	-	4,832
	<u>231,774</u>	<u>281,038</u>	<u>(216,519)</u>	<u>(281,763)</u>	<u>14,530</u>

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

(Continued)

Equalities Engagement – project facilitated number of initiatives over the year to increase participation of diverse communities in Public Life and the Democratic Process. Major works under Equality Engagement project was carried out under the Diversity in Public Life. Most of these project activities were aimed to foster engagement with the diverse communities and groups to positively advance the Public Sector Equality Duty in Edinburgh and the Lothians. Most of these works facilitated in partnership with public sector organisations, third sector organisations and community groups.

True Colours – funded by Impact Funding Partners (formerly VAF), True Colours aims to develop and deliver peer education programme to children and young people in primary and secondary schools within the Edinburgh area in the form of training workshops aimed at tackling topical issues in schools today.

Cycling UK – a grant that supports ELREC Cycling Club and that has allowed the purchase of a fleet of bikes. ELREC did yearlong activities including cycling classes and maintenance workshops.

Communities for Conservation (Climate Challenge Fund) – the project started in June 2014, and has been funded from the by the Climate Challenge Fund (CCF). The main aim of the project is to engage with the Polish, South Asian, African, Chinese and Spanish communities in Edinburgh and develop initiatives to increase energy efficiency, save carbon and raise awareness of climate change. This has now been increased to include workshops on sustainable cooking and a climate friendly transport initiative.

Youth Zone/Eurodesk – a two-year project funded by the Robertson trust and match-funded by the Big Lottery: Young Start. The Youth Zone aims to tackle discrimination against young BME people through providing support, advice, training opportunities and a safe space where they can meet. In doing this, the Youth Zone wants to help them engage in mainstream services and facilitate their inclusion in employment, volunteering and higher education. This fund has now ceased and all costs have been allocated. On review of the income and expenditure allocated in the prior year, income relating to unrestricted services associated with this project had been allocated to the restricted fund and so the remainder of this income has been transferred to the unrestricted fund to be spent accordingly.

Open Arms – Open Arms is a collaboration project with Saheliya, LINKnet and Sikh Sanjog to set up an innovative programme providing vulnerable BME women living in Edinburgh with a wide range of activities to develop a pathway of support to integrate into the local community and become active citizens. The project will challenge the violation of basic human rights by addressing issues of discrimination, domestic abuse, gender oppression, mental health and emotional issues and confusion about sexual identity.

SCVO - funding received to assist with employment costs

Edinburgh Garden Partners – funding received for the 'Befriending through Gardening' project.

Edinburgh Airport - funding received for office repairs.

Foundation Scotland - funding received to purchase laptops and additional software to enable the delivery of equalities projects and advice in Edinburgh.

The Food Support Project - ELREC started a food project in June 2020 to help bridge the gap between BAME people and food poverty and access to free food services such as food banks in response to the COVID-19 pandemic. Funding was received from Edinburgh Community Food, Leith Chooses, Fareshare and BEMIS.

The Hunter Foundation (Scottish Wellbeing Fund) - Funding received to initiate an information service for minority communities in Edinburgh and the Lothians in relation to the COVID-19 pandemic.

National Lottery Community Fund (Equally Informed) - Funding received to initiate an information service for minority communities in Edinburgh and the Lothians in relation to the COVID-19 pandemic.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

(Continued)

The Energy Saving Trust - funding for the purchase of ebikes and related equipment and costs associated with the project to encourage people to commute and travel by bike.

Scottish Refugee - funding received for the purchase of IT equipment.

14 Unrestricted Funds

These are unrestricted funds which are material to the company's activities made up as follows:

	Movement in funds					Balance at 31 March 2021
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
Current year	£	£	£	£	£	£
Unrestricted - General						
Core Costs	39,339	37,014	(50,145)	6,043	(1,154)	31,097
Designated - Future Costs	(28,147)	-	-	2,511	-	(25,636)
	<u>11,192</u>	<u>37,014</u>	<u>(50,145)</u>	<u>8,554</u>	<u>(1,154)</u>	<u>5,461</u>

	Movement in funds					Balance at 31 March 2020
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
Prior year	£	£	£	£	£	£
Unrestricted - General						
Core Costs	(191,736)	9,154	(56,088)	276,998	1,011	39,339
Designated - Future Costs	(32,912)	-	-	4,765	-	(28,147)
	<u>(224,648)</u>	<u>9,154</u>	<u>(56,088)</u>	<u>281,763</u>	<u>1,011</u>	<u>11,192</u>

Designated Fund : Future Costs - represents unrestricted funds set aside in previous years to contribute towards the deficit on the multi-employer defined benefit pension scheme (see note 18).

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31 March are represented by:						
Tangible assets	5,366	27,580	32,946	3,915	-	3,915
Current assets/ (liabilities)	25,731	40,532	66,263	35,424	14,530	49,954
Provisions and liabilities	(25,636)	-	(25,636)	(28,147)	-	(28,147)
	<u>5,461</u>	<u>68,112</u>	<u>73,573</u>	<u>11,192</u>	<u>14,530</u>	<u>25,722</u>

16 Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	3,083	18,333
Between two and five years	-	3,083
	<u>3,083</u>	<u>21,416</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

18 Pension commitments and contingent liabilities

ELREC operates a defined contribution pension scheme for the benefit of its employees and also contributes to personal pension arrangements. The defined benefit scheme is closed to new members and future accrual.

Defined benefit pension scheme:

The company participates in the scheme, a multi-employer scheme which provides benefits to some 102 non-associated employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out with an effective date of 30 September 2017. This actuarial valuation was certified on 19 December 2018 and showed assets of £120.0m, liabilities of £145.9m and a deficit of £25.9m. To eliminate this funding shortfall, the trustees and the participating employers have agreed that additional contributions will be paid, in combination from all employers, to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2026:	£1,404,638 per annum (payable monthly and increasing by 3% each year on 1st April)
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From 1 April 2019 to 30 September 2027:	£136,701 per annum (payable monthly and increasing by 3% each year on 1st April)
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The contributions to 30 September 2027 are in respect of those employers that have agreed concessions (both past and present) with the Trustee.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2014. This valuation showed assets of £88.2m, liabilities of £122.1m and a deficit of £33.9m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 31 October 2029:	£1,323,116 per annum (payable monthly and increasing by 3% each on 1st April)
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From 1 April 2016 to 30 September 2031:	£292,376 per annum (payable monthly and increasing by 3% each on 1st April)
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From 1 April 2016 to 30 September 2031:	£37,475 per annum (payable monthly)
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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

	31 March 2021 (£s)	31 March 2020 (£s)	31 March 2019 (£s)
Present value of provision	25,636	28,147	32,912
PRESENT VALUES OF PROVISION			

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2021 (£s)	Period Ending 31 March 2020 (£s)
Provision at start of period	28,147	32,912
Unwinding of the discount factor (interest expense)	663	448
Deficit contribution paid	(4,328)	(4,202)
Remeasurements - impact of any change in assumptions	1,154	(1,011)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	25,636	28,147

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2021 (£s)	Period Ending 31 March 2020 (£s)
Interest expense	663	448
Remeasurements – impact of any change in assumptions	1,154	(1,011)
Remeasurements – amendments to the contribution schedule	-	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2021 % per annum	31 March 2020 % per annum	31 March 2019 % per annum
Rate of discount	0.86	2.57	1.46

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

SCHEME: TPT Retirement Solutions - Scottish Voluntary Sector Pension Scheme

The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

DEFICIT CONTRIBUTIONS SCHEDULE

Year ending	31 March 2021 (£s)	31 March 2020 (£s)	31 March 2019 (£s)
Year 1	4,458	4,328	4,202
Year 2	4,592	4,458	4,328
Year 3	4,729	4,592	4,458
Year 4	4,871	4,729	4,592
Year 5	5,017	4,871	4,729
Year 6	2,584	5,017	4,871
Year 7	-	2,584	5,017
Year 8	-	-	2,584
Year 9	-	-	-
Year 10	-	-	-
Year 11	-	-	-
Year 12	-	-	-
Year 13	-	-	-
Year 14	-	-	-
Year 15	-	-	-
Year 16	-	-	-
Year 17	-	-	-
Year 18	-	-	-
Year 19	-	-	-
Year 20	-	-	-

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises.

It is these contributions that have been used to derive the company's balance sheet liability.