

Edinburgh and Lothians Regional Equality Council

**TRUSTEE'S REPORT AND FINANCIAL STATEMENTS
YEAR ENDED MARCH 2023**

CHARITY NO: SC007896
COMPANY HOUSE REGISTERED: SC183419
ADDRESS: 14 FORTH STREET EDINBURGH EH1 3LH

50 YEARS OF MAKING A DIFFERENCE 1973-2023

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

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EDINBURGH AND LOTHIANS REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

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 Robert Aldridge

Honorary President Professor Sir Geoff Palmer O.B.E.

Management Board of Directors

Chair Foyso! Hussain Choudhury M.B.E. MSP
Vice Chair DL Ehtisham Ullah (Shami) Khan
Treasurer Cllr. Carl John
Jessica Yang
Shahid Riaz
Azra Sharif-Qayyum
Rana Shams
Irina Lazarenko
Lesley Hinds
Rajah Khan

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 Contractax
Roshan J Singh MA (Hons) FCCA
Bonnington Bond
2 Anderson Place
Edinburgh
EH6 5NP

Charity Registration Number SC007896

Company Number SC183419

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

The Trustees present their Report, together with the accounts for the year ended 31st March 2023. The Board has adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

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,
- (iv) and creed; and
- (v) 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 because 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'

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Objectives and Activities (cont'd)

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.

Business Review and Plans for the Future

ELREC has engaged in various activities and projects in 2022-2023 aimed at promoting equality and fighting prejudice. As a continuation of our mission, ELREC aims to expand its projects and services to reach more people in need. We formed new partnerships and increased collaboration work with other groups to achieve this. With 50 years of experience and service behind us, the need and demand for our work is as relevant and necessary as ever. The organisation is committed to adapting and growing to meet the needs of our communities. The main challenge we face is financial sustainability.

We have been successful in securing small amounts of funding such as, The National Lottery granted a cost-of-living grant for the Creative Kitchen project, which aims to help people eat well during periods of high inflation and cost of living. This project started in April 2023 and will run for a year. We have also secured 12-month funding for a Private Tenancy service, which provides support and awareness of rights and responsibilities to tenants, thanks to funder, Safe Deposits.

The organisation has also secured a small grant from Peoples Project, for a 'festival of cultures' event scheduled for June 2024. However, we need further funding for this project. As always, our board provides regular strategic guidance, support, and expertise, and the work of the organisation is made possible by its funders.

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Our Projects

Communities Reduce Reuse & Recycle (C3R)

As our Communities for Conservation Project came to an end in March 2022, we were very pleased to welcome our new environmental project in April 2022 “The Communities Reduce Reuse & Recycle (C3R)” project in partnership with NKS and Score Scotland. The project aims at encouraging diverse communities to reduce their waste consumption while raising awareness of climate change and advocating for climate justice. The C3R engaged with over 7,220 people from ethnic minority (EM) communities and delivered 661 activities on climate change and saved a total of 189.3T CO₂e (project) or 567.9 T CO₂e (lifetime).

Project Activities:

Throughout the project, NKS & ELREC organised sessions on various topics such as DIY Upcycling, Food Growing, Nature Regeneration, Food Waste, Carbon Literacy, and Sustainable Cooking. These sessions provided community members with valuable opportunities to enhance their skills through workshops, gain insights into recycling through visits to recycling centres, and exchange resources with numerous collaborators.



Volunteering:

The project benefited from the dedication of 87 volunteers who actively participated throughout its duration, volunteering over 5,730 hours. Their commitment and contributions played a vital role in the project's success.

Collaborative Working:

We have been commemorating our fruitful partnership, which has enabled us to reach a broader audience, pool resources, and gain valuable insights from each other. Excitingly, we have received fantastic news of securing additional funding to extend the project for another five years.

As a result, our partnership will expand further as Score Scotland joins our initiative. They will be responsible for implementing the community fridge and delivering joint Swap Shop events, as well as collaborating on the delivery of the Edinburgh Climate festival. This development allows us to continue our efforts in promoting sustainable lifestyles and fostering a more environmentally conscious mindset within ethnic minority communities.

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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Communities Reduce Reuse & Recycle (C3R) (cont'd)

Food Support:

The food support initiative has made a significant impact by assisting 180 individuals on a weekly basis, diverting 330 kilograms of food waste from landfills each week, and distributing 1,560 food parcels annually, totalling 4,320 parcels distributed to date.

This program not only offered an accessible approach to food services for BAME communities but also achieved the impressive feat of redirecting thousands of kilograms of food waste away from landfills.

In collaboration with Fareshare, the Food Support Program has partnered with local supermarkets to rescue surplus food, which is then used to create the food packages that are distributed.

On average, these food packages weigh between 10-12 kilograms. This means that since June 2020, an estimated 47,520 kilograms of food have been rescued from the brink of landfill, revitalizing the local community by providing for those in need.



Community Engagement:

Engaging with communities to promote waste reduction has significantly influenced attitudes and behaviours of ethnic minority families. They have learned the benefits of managing waste in their daily lives, not only for addressing climate change but also for adopting a healthier lifestyle.

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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Communities Reduce Reuse & Recycle (C3R) (cont'd)

The project activities have sparked interest in healthy eating, local consumption, and reducing reliance on manufactured goods. People have also improved their skills in sewing and cooking to recycle and upcycle. Many individuals have reported increased confidence in reducing, reusing, and recycling. A major desired outcome is increased awareness among communities about waste management and its environmental impact, particularly for future generations.

The positive outcomes from waste reduction activities last year includes:

1. Raised awareness among BAME communities in Edinburgh about the role of waste reduction in improving the environment and reducing carbon footprints.
2. Increased confidence in changing behaviours and adopting eco-friendly lifestyles through capacity-building activities.
3. Enhanced skills in sewing, healthy cooking, gardening, and other areas.
4. Heightened interest in using second-hand clothes and household items through swap shop events, leading to the discovery of enjoyable items.
5. Recognising cultural and religious aspects of waste reduction, such as creating Hindu idols from recycled materials and conserving water and leftover food. South Asian communities have realized that these activities align with their religious beliefs.
6. Interactive sessions among diverse communities, fostering cross-cultural learning.
7. Popular swap shop events benefiting students, refugees, and low-income individuals, contributing to improved socio-economic circumstances.
8. Initially focusing on the food aspect, the project gradually expanded to cover a range of activities, successfully involving people in various project initiatives.

Overcoming initial reluctance among some community members regarding second-hand items, collaborative swap shop events and social media have helped break the ice. More people now attend our events and even take many items home.

Overall, the project has made a significant impact on waste reduction, community engagement, and socio-economic well-being. One of the main challenges is maintaining community engagement and overcoming cultural barriers that hinder climate action. It takes time for behavioural change to occur, starting with the establishment of trust and gradually increasing community involvement in activities.

As awareness of the climate crisis grows, people become more conscious of the need for change in their lifestyles and begin implementing it.

Together, we saved a total of 189.3T CO₂e (project) or 567.9 T CO₂e (lifetime).

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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Forest Bound

Forest bound was a partnership between the UK Centre for Ecology & Hydrology and ELREC and funded by the Natural Environment Research Council.

The project emphasized the importance of making forests and green spaces accessible to ethnic minority communities as research shows that Ethnic minority neighbourhoods, in general, have 11 times less access to parks, gardens, and playing fields than predominantly white communities. This means that access to open spaces for exercise or fresh air is significantly more limited.

It has also highlighted the need to protect our forests and our natural heritage and that it is equally important that ethnic minority communities be a part of this preservation process.

During the project, more than 40 community members of the Polish, Chinese, and Syrian communities engaged with Scottish Forests, while sharing their experiences and values with the team.



ELREC Cycling Club

Weekly Led Rides Program

In a bid to promote a healthy and active lifestyle, our Led Rides program unfolds every Saturday, exploring iconic sites both within and just beyond our beautiful city. These social and inclusive rides are curated for enthusiasts of all levels and will be expertly guided by qualified instructors. Safety takes precedence as our leaders navigate through cycle paths and cycle-friendly roads, ensuring a delightful experience for all participants. Destinations on the itinerary include the picturesque Newhailes Estate, the historic South Queensferry and its Bridges, the captivating Jupiter Art land, and the enriching National Museum of Scotland, among many others.

Dr. Bike: For those seeking to fine-tune their cycling machines, our free bike clinics are held every Friday afternoon at various locations throughout the city. The drop in bike repair offers a comprehensive package, including a basic bike check, minor tune-ups, and valuable advice on any necessary follow-up maintenance.

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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

E-bike Library

We provide a selection of bikes and E-bikes for hire at a small nominal fee. This initiative ensures that everyone has access to the joy of cycling and trying out e-bikes.

Cycling Classes

Our classes cater to riders of diverse skill levels, taking place in a traffic-free environment for beginners and low-traffic residential areas for intermediates. The curriculum covers fundamental aspects, including balance, mounting, and dismounting, braking, and stopping, steering, and more. For intermediate riders, advanced games and exercises, coordination, road safety, signalling, positioning, turning, roundabouts, and gear-changing skills are imparted.

The overarching goal of ELREC cycling club is to empower participants to cycle safely and confidently, providing them with the skills and knowledge to make cycling a regular part of their lives.



Macramé Workshops

Thanks to a small amount of funding from “*Leith’s Coorie in for Winter*” funding, we were able to organise art workshops focused on macramé. The sessions became popular very quickly and each workshop was fully booked. We hosted 104 participants. Each participant contributed towards creating many items such as plant hangers, rugs, and wall decorations. Moreover, we were delighted to receive fantastic feedback such as “*our classes are an amazing opportunity to meet new people and learn new things in a friendly atmosphere*” and that they “*help them uplift their winter moods*”. Classes were free and aimed at bringing people together, especially during the colder months, and learning new skills.



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Open Arms

Open Arms project, mainly funded by The National Lottery Community Fund, and some in kind match funding, is a service providing health and wellbeing activities to migrant and BAME women in Edinburgh and Lothians. The project also has a focus on integration of migrants by facilitating English learning through embedding ESOL into activities provided. The project being designed as a peer-support service means that we do this together with our women who eventually will be recognised as "Champions of Health".

The activities provided between April 2022 and March 2023 included:

A- Weekly activities

1. Exercise classes including Body Maintenance, Calorie burning, Yoga, Face yoga, and Qigong/Tai Chi (Online)
2. Upcycle arts & crafts workshops (online and in-person)
3. Pain relief class (online)
4. Health forums (online)
5. English conversation sessions (online)
6. Sewing club (in-person)
7. Socializing events (in-person)
8. Reflexology (one-to-one treatment) sessions by a newly qualified reflexologist

B- We have also offered the following activities on a one-off or short-term basis:

- Cooking (online)
- Bread making (in-person)
- Mental health discussion (online)
- Skin health and care (online and in-person)
- Multicultural cooking (kit (provided by the partners) posted to the participants, in partnership with Feniks and Pilmey Project) (online)
- Multicultural Art (kit (provided by the partners) posted to the participants, in partnership with Feniks and Pilmey Project) (online)



Over the course of 12 months covering the period of this report, we registered over 100 women. We encouraged our service users who had skills to volunteer to lead on some of our activities. Our yoga class, upcycle craft workshops, exercise classes, and sewing club were occasionally led by some of our clients who were from migrant and refugee backgrounds.

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Achievements and Performance (cont'd)

Open Arms (cont'd)

We had very effective collaboration with the following organisations:

- Granton Goes Greener – donated over £1000 worth of new goods with tags for our Challenge & Reward activity.
- Bright Choices/SACRO – outreach and referral
- Edinburgh Community Food-Provided food parcels
- Napier University- provided two students on work placements, who designed and delivered Coffee & Chats service and helped carry out evaluation work.
- Nelson Hall, McDonald Road Library – offered venue for some of our activities free of charge
- AAI Employability – provided employability support to our service users.
- People Knowhow – donated 9 laptops to our service users and helped with IT support.
- Scottish Refugee Council – outreach and referrals
- Feniks: joint activities
- Pilmey Community Project: joint activities
- Fringe in the community: Indian dance workshops
- NHS Lothian: Cancer prevention and screening info session

We monitored our project and measured its impact by seeking ongoing feedback, collecting service users' testimonials, and developing case studies.

In January 2023, following the cost-of-living crisis, we managed to secure £1,250 from the city of Edinburgh Council, as well as £400 pound worth of Co-op vouchers, through our partnership with the Edinburgh Community Health Forum (ECHF) (as anchor organisation which allocated the fund), and distributed that between our struggling service-users.

Open Arms Service Testimonials

- 1) *"I am so grateful to have had the chance to join Open Arms. It's a good way to connect with other ladies and do lots of interesting things that are focused on a healthy lifestyle. My mum attends the online classes, and this has been a hugely positive addition to her life. The group helped us a lot through lockdown because it was a way of connecting with the outside world and keeping active. I hope more people will be able to take advantage of the services offered. "S.R., one of the champions*
- 2) *"Open Arms project is a great project that I heard about from a friend, so I joined the project's WhatsApp group and I'm glad I did as it really has made a huge difference and has taken some of the stress and strain away from me, especially during the pandemic. I take part in the body maintenance and face yoga classes which is a great way to maintain my physical and mental health, just checking the WhatsApp group every day to read all the positive messages and keep in touch with the other ladies gives me a real boost in my day as well as taking part in all the gatherings or any other opportunities. Mitra is a wonderful and inspiring lady; I cannot thank her enough for all her advice and support"*
R.S.

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Achievements and Performance (cont'd)

Open Arms (cont'd)

3) *“I have been with Open Arms for a while now. The beginning was with body maintenance exercises, which was really a first step of many other things that did follow. I am terminally ill, but the support and help from Open Arms seem endless. I participated in so many projects that really helped me physically and mentally to get over my illness and get involved with other ladies, with whom I now have a good relationship. Also, getting into different workshops physical activities to cookery classes has really helped me to enjoy different aspects of my skills that I wasn't aware of, building my confidence and having a completely different style. On the other hand, we get offered nice treats like massage or face yoga sessions and so many different things. Mitra has gone the extra mile with such lively and lovely ladies-only activities that for sure have made a difference in all of us.”*

1 – A Service User Case study

Sara was referred to Open Arms by another service user. She had recently lost her partner to COVID-19 as well as her job prior to that. She was suffering from deep depression because of these tragic events. She wasn't leaving the house and had problems in her relationship with her young teenage daughter.

Sara started by just communicating with the other women in the group. Only this level of engagement with the service helped lift her mood. The improvement in her mental health, even only judging by the text messages she posted in the group and exchanged with the other group members, was significant. Gradually she started participating in activities and in no time, she became one of the regulars in exercise and craft classes. She was referred for Food Support provided by ELREC, which was delivered to her door every week. This helped her feel included, safe, and cared for, and to become more positive in a way she started volunteering in a community group in the area she lives.

She felt so positive and happy that she participated in a few cooking workshops and then volunteered to make a tutorial video showing the rest of the women in the group how to pickle vegetables. She felt extra confident and happy after she was hailed with positive feedback from everyone that she made a couple of more videos showing how to cook a few Eastern European dishes. The feedback and the support she received from the group as the result was overwhelmingly positive and encouraging. Then she started posting pictures of the dishes she made on the day (before this she didn't cook very much at all because of her depression) with the recipes and answered any question that the group members might have and their comments.

Sara posted positive messages on the project's group chat and encouraged everyone else to be positive. She offered help and support to the other women in the group and made strong friendship bonds with a couple of ladies in the group. They went on walks and picnics together. Through them, Sara met other women and she started wild swimming with a swimming group in Granton. She posted her fantastic stories and pictures in the group all the time and became an inspiration for many of the women in the group.

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Achievements and Performance (cont'd)

Open Arms (cont'd)

2- A Current service user

NM was initially a service user of another service within ELREC and was referred to Open Arms as she was suffering from isolation and loneliness. N's English was quite poor, but luckily, she spoke the same language as the project coordinator of Open Arms and the instructor of the Upcycle Craft workshops. This fact made her feel comfortable joining the service.

NM lives with her husband and has no children or any other family members in Scotland. Over the 12 years that she has been living in the UK, despite taking ESOL courses in college, she has never felt confident in communicating with the locals in English, and as a result, when she joined us, she was feeling very isolated, lonely, and mentally and physically unwell.

As soon as she joined the group, in June 2021, she participated in nearly all the exercise, face yoga, yoga, and craft classes. To start, she used to message the project leader directly in Persian. Then gradually, after trying to communicate with the other members in English during the activities, she felt more confident and started to communicate in the group with broken English. She didn't feel embarrassed about her imperfect English as she felt supported by the group. Eventually, she felt confident enough to participate in the English class run by our volunteer, Martin, who is a native. According to 'N' herself, the English class changed her life as she was made so comfortable and supported to speak in English and learn about Britain as well as about the countries and the cultures of the other participants.

NM had some physical health issues, and she feels that the exercise classes and the pain relief class have helped her a lot in overcoming the restrictions that have been imposed on her by her health conditions.

The main success factor of our project has been the effective, personal, and consistent communication with our service users. This has built trust and has made our outreach effortless.



EDINBURGH AND LoTHIANS REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Life is Good in Scotland (LiGiS)

The Life is Good in Scotland (LiGiS) Project is funded by the National Lottery Community Fund and supported by the Scottish Refugee Council. The Project aims to support immigrant integration, assist migrants in adapting to the new society and provide education and training for everyday life. We want to use innovative and practical approaches to learning English as a second language and develop skills and knowledge for life in Scotland. The objectives include integration and social inclusion of migrants and refugees as marginalized groups, including English language competencies, Cultural competencies, and increased access to public services. The Project is delivered through events, learning groups, workshops, and trips to heritage sites.

During the sessions, the participants have time to ask questions and get detailed explanations about daily life topics. Participants expressed their positive impact on engaging and interactive sessions, which increased their knowledge on several topics that they lacked information about their engagement and commitment proved an increased interest in these sessions, which showed the disparity between their understanding and reality.

1st of November 2022: Edinburgh University law students presented a great topic on “Stop Search Procedure” recently introduced in the UK. It was an interactive and engaging session which made everyone feel more informed about Police powers and procedures when applying Stop and Search and arrests.

9th of November 2022: Two policemen, David Clark and Samantha Campbell kindly presented the general information about policing in Scotland and policing by consent. This topic attracted several questions from the participants, proving that we are going in the right direction to provide genuine and veridical information to all community members.

15th of November 2022: provided helpful information regarding fuel poverty and energy use. It was presented by Ewelina Lukaszek, providing valuable and practical tips and advice on saving energy and money during these difficult times.

To reinforce the knowledge, the guest speaker proposed some energy-based games. This provided a clearer view of how to implement the advice in real life and benefit mostly out.

Our sessions have had a real impact on people’s lives. For example, in our session regarding Oral Health, a person managed to register with dental Practice and discover issues that could lead to substantial damage to their health.

LiGiS service user testimonial:

“I participated in a dental care workshop as part of the ELREC’s ‘Life is Good in Scotland.’ Project. I hadn’t gone to the dentist in 7 years. The workshop facilitator advised me to register for a dental practice and helped me to register. I went to the dentist, and they discovered a small cavity. They said to me it was in the early stages, but it was lucky as the decay could have damaged the nerve later, and I would have needed a painful tooth extraction costing over £1000. Now I need a small filling. The session saved my teeth! The Project is doing a lot of good to many people very effectively!”

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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Life is Good in Scotland (cont'd)

Minority Ethnic Health Inclusion Service (MEHIS) – 23 February 2023 – presented by guest speaker Jonathan Ssentamu. MEHIS vision is to improve the health and well-being of all minority ethnic communities including refugees and asylum seekers across the Lothian region. MEHIS's aim is to provide a multi-lingual advocacy service and promote equality and best practice in health service planning and provision.

The Political Engagement session was presented by Franciele Sobierai. At the end of the session, Mr Foyso Choudhury MBE MSP kindly offered to answer questions regarding Scottish politics and life as a representative in the Scottish Parliament.

The session on volunteering opportunities was presented by Mitra Rostami on 20 March 2023, at this session opportunities for volunteering and their benefits of them were emphasised to the participants. Everyone had a chance to ask questions about the areas and the application process.

English Classes

In January 2023 we started providing weekly English classes. The overwhelming numbers on the registration form proved again that this Project is of significant appeal to refugees, asylum seekers and other ethnic minority groups. From the first day, applicants demonstrated their commitment to weekly English classes and their willingness to continue and achieve progress in learning.

Every week we receive enquiries about applying for sessions and English classes.

Heritage site visits

It was a lovely adventure for the Life is Good in Scotland participants to visit Edinburgh Castle with the whole family. All benefited from the great sunny weather. Everybody managed to visit all the premises within the castle. Even though some participants had been before, they did not see all the premises. Due to the Project's management and provided guided tours, participants had the opportunity to see it from a different angle and discover interesting historical facts about Edinburgh Castle.

"Many thanks for the opportunity to visit Edinburgh Castle. It was my best day! Many thanks. I had a great time!" M.B.



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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Life is Good in Scotland (cont'd)

International Mother Language Day at Edinburgh City Council, On 21 February 2023. The LiGiS service users were able to take part in this annual event to celebrate and learn about other cultures and groups in the city. There were many speakers and we heard inspirational speeches from Councillor Robert Aldridge Rt. Hon. Lord Provost and Lord Lieutenant of the City of Edinburgh, Foyso Choudhury MBE MSP, Professor Emeritus and Chancellor of Heriot-Watt University Sir Geoff Palmer, Antonella Sorace from Bilingualism Matters, AUGB Edinburgh Association of Ukrainians in Great Britain, and Giovanna Fassetta from Welcoming Languages.

International Mother Language Day recognizes that languages and multilingualism can advance inclusion, and the Sustainable Development Goals' focus on leaving no one behind. UNESCO encourages and promotes multilingual education based on mother tongue or first language. It is a type of education that begins in the language that the learner master's most and then gradually introduces other languages. This approach enables learners whose mother tongue is different from the language of instruction to bridge the gap between home and school, to discover the school environment in a familiar language, and thus, learn better. Multilingualism contributes to the development of inclusive societies that allow multiple cultures, worldviews, and knowledge systems to coexist.

In March 2023 we visited the Scottish Parliament. The Scottish Parliament building is in the heart of Edinburgh's Old Town and UNESCO World Heritage Site, the Scottish Parliament building opened in 2004 and has since welcomed over 3 million visitors. It was a great opportunity to see from the inside how does Scottish Parliament. It was an amazing experience because we had a guided tour.

It is a piece of architecture, and brilliantly engineered, but the vast amount of timber in the building makes it a comfortable, warm place to visit.



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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Conscious Living

Overview

The Conscious Living project started in January 2023 with the aim to have a positive impact on the community mental health by providing free wellbeing activities at ELREC. Activities included weaving workshops and board games sessions at ELREC to support community cohesion that will last beyond the project, helping to reduce loneliness and encouraging creative artwork and self-expression.

The Conscious Weaving workshop is a three-hour workshop for 10 participants who will have an opportunity to learn how to create their own tapestries using a handloom while enjoying a cup of tea or coffee. The workshops are provided in a relaxed way with a message to enjoy the process without the need to create anything specific.

Board Games Afternoons

It has a form of relaxed board game session with a cup of tea or coffee, where we provide board games, or participants are encouraged to bring their board games. These are sessions where people can socialise, relax, and escape everyday life.

Organisation and Project Management

The project was run by a project coordinator who was facilitating the activities. The project coordinator cooperated with two volunteers at ELREC who supported both activities with their attendance, help to set and clean up the workshops and board games sessions.



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Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Ethnic Minority Energy Advice Service

Ethnic Minority Energy Advice service funded by The National Lottery Community Fund, The Robertson Trust and William Grant Foundation allowing for secure provision of energy advice service for the BAME communities living in Edinburgh and the Lothians. We at ELREC recognised that this service is needed desperately to provide BAME communities, refugees, and new communities in Edinburgh with advice and help with energy-related issues and is focusing mainly on billing, and understanding their current energy use, help with energy debt, how to switch suppliers, issues with energy provider and making complaints. The aim is to raise awareness of energy use more so now than ever as energy prices are increasing and BAME families are very concerned as they don't understand the implications of this or have the confidence and knowledge on how to switch or how to get the best deals most suited to them.

Our partner organisations are:

- Home Energy Scotland
- Change works
- Citizen Advice Bureau
- The Welcoming
- North Edinburgh Support Services
- Happy to Translate
- Voice ability

Through the service we also provide energy awareness sessions in English, Chinese, Polish and Hindi. The sessions are free and open to everyone who requires information on energy and the above topics as well as an appointment system so they can discuss their individual concerns or problems with our dedicated energy advisors. We will also work with other organisations and provide training events on the basics such as billing, understanding the rates and help with making complaints or dealing with their energy provider. This is vital as many organisations who work with BAME groups don't know this so they could massively benefit and educate their users. The service coordinator as well as the 2 Community Link Officers are very well established in their communities and have all the contacts and links to make the target groups aware of this project. The service will also provide a leaflet in various languages and circulate it as well as email other organisations and inform them of this work and actively engage with them and provide training sessions for them.



Meeting of Edinburgh Energy Advisors with The Welcoming and Citizen Advice Bureau, aiming to meet on regular basis in the future to collaborate and exchange experience relation to fuel poverty and energy advice.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

Ethnic Minority Energy Advice (cont'd)

Referrals and financial support:

- 18 referrals to Home Energy Scotland, one of the referred customers was eligible free of charge for a replacement of gas boiler and 7 radiators via Warm Homes Scotland scheme. Another referred customer was eligible free of charge for cavity walls insulation, loft insulation, gas boiler and radiators.
- 15 successful applications to Home Heating Support Fund for clients who struggled with energy debt amounting to £10,757.13
- 25 applications to Warm Home Discount-payment of £150 towards electricity bill for winter 2022 to 2023 on the amount of £3,750

Internships

During this period, we were able to host 3 interns from the United States in partnership with Global Experiences. ELREC has been able to provide both local and overseas young people with work experience opportunities. These young people worked on project tasks, admin, assisting with workshops and events as well as fundraising and report writing. They spent 8 weeks with us gaining invaluable experience of the third sector.

SOMRA

April 22 to December 2022:

The SOMRA project - Supporting meaningful Occupations for Migrants, Refugees, and Asylum seekers - offers an innovative approach to tackling climate change and refugee crises, by engaging refugees, asylum seekers and migrants (MRAs) in meaningful occupations that transform them into environment role models with a sustainable impact in their new and previous home.

To achieve this, the SOMRA project will facilitate:



Findings for the holistic study report were collected via desk and in-field research – interviews with MRA groups, professionals working with MRAs and NGO (non-governmental organisation) representatives.

Over the period of the current report, most of the focus of the project was on developing the Intellectual Output 2 and 3, as well as ongoing project management by ELREC.

Intellectual Output 2 consisted of an accessible handbook, translated into 4 languages, and an online media library.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

SOMRA (cont'd)

Together with the project partners, ELREC developed the Green Entrepreneurship Model (GEM) which includes guidelines for green entrepreneurship as well as strategies for creating these civic and eco-friendly participation opportunities for migrants, refugees, and asylum seekers. To ensure the local application potential, we produced brief key fact booklets concerning the country-specific legal requirements and relevant contact points. Additionally, we developed an online library of green life hack videos to complement this online resource.



As for the Intellectual Output 3, we developed a challenge-based blended-learning training course focusing on how current and local/regional environmental issues can be solved in an innovative and cost-effective way as well as necessary skills needed for successful civic/green entrepreneurship. The training course will help participants feel empowered to be true factors of change on a feasible, local/regional level. This also includes, for example, resourceful living as this aspect is important in relation to sustainable, eco-friendly lifestyles and cost-effective options, relevant to people with low income. To make this training sustainable, digital literacy like learning how to research online has also been a crucial key competence that has been addressed.

National pilot phases were carried out to test the training course in a real-life context with the target groups. The pilot reports of partners allow the estimation of potential areas of improvement through the valuable feedback of beneficiaries and users. ELREC piloted the content of the IO3 with the project beneficiaries via an event in August 2022.

* Multiplier Event: The original plan for the ELREC's multiplier event was to run a stall in The Edinburgh Climate Festival, predicted to happen for the second year, in July 2022. The intention was to integrate the multiplier event of the SOMRA project in this big festival, thereby reaching an audience of 200-300 persons and a minimum of 70 target group members, who will be engaged specifically and registered. However, we were informed by the organisers that there was uncertainty about the securement of the funds needed for that event, and therefore, the scheduled date was cancelled. As for the contingency plan, ELREC, proposed the Refugee Festival Scotland as the alternative. This was accepted by the consortium and subsequently was proposed to National Agency which was eventually being approved. The Refugee Festival Scotland takes place every year in the lead up to World Refugee Day, on 20 June. This year, planned to happen from 17 to 24th of July 2022. Each event included in the festival program, helps to shine a light on the cultural richness and diversity of our communities. It is a celebration of the food and drink, music and poetry, art, dance, language, and ideas that people bring with them when they settle in Scotland.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

Achievements and Performance (cont'd)

SOMRA (cont'd)

This event gave us the opportunity to reach out to even bigger number of the target audience. Therefore, instead of running a stall as part of a big event; we organised a whole big event comprised of many stalls. In run up to the event ELREC organised 4 mini events in form of upcycle craft workshops, when we invited migrants and refugees in our communities to join and learn how to turn recycled material into useful craft.

We collected the results of those workshops to display at the event. At the event, the main stalls provided information on the intellectual outputs of the project. Those stalls ran by our partners, who distributed the project's dissemination materials including leaflets and flyers, as well as the IO2 – GEM handbook – in both English and Arabic. Furthermore, we organised many more stalls, ran by the project's beneficiaries, including upcycle craft in action, paper recycle craft, slow fashion, clothes repair, reflexology and food and refreshments. The attendance of 81 relevant target group members is documented with a signature list and photos, as well as video footage and interviews. As this event was set to happen around the time of the final partner meeting, all partners had the opportunity to join the event and hold keynote presentations and workshops. Video footage has captured different highlights of the event by Play Solutions (the Portuguese partner) and is available for viewing in the project's YouTube channel.



The final SOMRA's Transnational Partners' Meeting took place on the 13th and 14th of October 2022 in Portugal, hosted by the Portuguese partner, Play Solutions. During the final meeting, the project's results were concluded, the SOMRA documentary, which was completed, was viewed by the partners and finalised, and the necessary planning was put in place for the final report to be submitted on the European Commission's directory and Erasmus+ funded project's platform.



EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

Financial Review

Principal Funding Sources

We are again duly grateful to those organizations, and to all other organizations 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 £3,500 (increasing by 3% per annum) to the pension scheme for the next 13 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 organization, 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 liabilities. This is a direct result of a provision of £47,091 in respect of the charity's obligations under its defined benefit pension scheme which is closed to new members. As the liability will not crystallize soon, 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.

Future Developments

We look forward to continuing all 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.

EDINBURGH AND LOTHIAN REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

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 organizations. ELREC has a remit to work across the areas of the City of Edinburgh, East Lothian, Midlothian, and West Lothian Councils.

Organisational Structure

ELREC is governed by a Management Board of 15 Directors who are elected from the membership. Those who served during the year are noted on page 15. 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 people 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 member.

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's office.

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

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 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.

EDINBURGH AND LOTHIANS REGIONAL EQUALITY COUNCIL LIMITED

Report of the Trustees for the Year Ended 31st March 2023

Statement of Trustees' Responsibilities

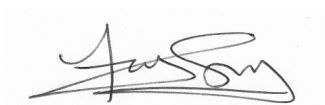
The charity's Trustees (who are also the Directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. 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 2015 (FRS 102);
- 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) 2006 Regulations (as amended). 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.

Approved by the Board of Trustees and signed on its behalf by:



Mr Foyso Choudhury M.B.E.

Director

Date: 08/12/2023

Independent Examiner's Report For the Year Ending 31st March 2023

Independent examiner's report to the Trustees of Edinburgh and Lothians Regional Equality Council Limited

I report on the financial statements of the company for the year ended 31st March 2023, which are set out on pages 17 to 35.

Respective responsibilities of trustees and examiner

The company's trustees, who are also 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 Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts 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 accounts.

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:
 - a. to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b. to prepare accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.



Roshon J Singh MA (Hons) FCCA
Contractax
2 Anderson Place
Edinburgh
EH6 5NP

Signed on the 27th March 2024

Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31st March 2023

Current financial year	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	2	7,145	-	7,145	108,859
Charitable activities	3	839	455,072	455,911	309,056
Investments	4	86		86	6
Total income		<u>8,069</u>	<u>455,072</u>	<u>463,141</u>	<u>417,921</u>
Expenditure on:					
Charitable activities	5	<u>75,737</u>	<u>289,702</u>	<u>365,439</u>	<u>347,130</u>
Net incoming resources before transfers		- 67,668	165,369	97,702	70,791
Gross transfers between funds	13	-	-	-	-
Net income for the year/ Net incoming resources		- 67,668	165,369	97,702	70,791
Other recognised gains and losses					
Actuarial gain/(loss) on defined benefit pension schemes	18	-	-	-	10,318
Net movements in funds		- 67,668	165,369	97,702	81,109
Fund balances at 1 April 2022		<u>51,154</u>	<u>103,529</u>	<u>154,683</u>	<u>73,573</u>
Fund balances at 31 March 2023		<u><u>38,095</u></u>	<u><u>268,899</u></u>	<u><u>230,804</u></u>	<u><u>154,682</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

Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31st March 2023

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Prior financial year					
	Notes				
Income from:					
Donations and legacies	2	108,859	-	108,859	32,414
Charitable activities	3	7,145	301,911	309,056	283,135
Investments	4	6	-	6	11
Total income		116,010	301,911	417,921	315,560
Expenditure on:					
Charitable activities	5	78,081	269,049	347,130	266,555
Net incoming resources before transfers		37,929	32,862	70,791	49,005
Gross transfers between funds	13	-	2,554	-	-
Net income for the year/ Net incoming resources		35,375	35,416	70,791	49,005
Other recognised gains and losses					
Actuarial gain/(loss) on defined benefit pension schemes	18	10,318	-	10,318	- 1,154
Net movements in funds		45,693	35,416	81,109	47,851
Fund balances at 1 April 2021		5,461	68,112	73,573	25,722
Fund balances at 31 March 2022		51,154	103,528	154,682	73,573

Balance Sheet - As at 31st March 2023

		2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		20,075		30,171
Current assets					
Debtors	10	14,982		14,979	
Cash at bank and in hand		213,603		218,753	
		<u>228,585</u>		<u>233,732</u>	
Creditors: amounts falling due within one year					
	11	<u>7,546</u>		<u>98,911</u>	
Net current assets			221,039		134,821
Total assets less current liabilities			241,114		164,992
Provisions for liabilities	18		- 10,310		- 10,310
Net assets			<u>230,804</u>		<u>154,682</u>
Income funds					
Restricted funds	13		268,899		103,528
Unrestricted funds			- 38,095		51,154
			<u>230,804</u>		<u>154,682</u>

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 2023.

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 7th February 2024

Cllr C John
Trustee

Company registration number SC183419

Notes to the Accounts - For the Year Ended 31st March 2023

1 Accounting policies

Charity information

Edinburgh and Lothian 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.

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.

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.

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

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.

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.

1.12 Retirement benefits

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

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

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 2023	Unrestricted Funds 2022	Restricted Funds 2022	Total 2022
	£	£	£	£
Donations and gifts	148	12,743	-	12,743
Government grants	6,997	96,116	-	96,116
	<u>7,145</u>	<u>108,859</u>	<u>116,004</u>	<u>108,859</u>
Grants receivable for core activities				
Coronavirus job retention scheme	-	17,081	-	17,081
Government Kickstart scheme	-	79,035	-	79,035
	<u>-</u>	<u>96,116</u>	<u>116,004</u>	<u>96,116</u>

3 Charitable activities

	2023	2022
	£	£
Performance related grants	455,072	301,911
Other income	839	7,145
	<u>455,911</u>	<u>309,056</u>
Analysis by fund		
Unrestricted funds	839	7,145
Restricted funds	455,072	301,911
	<u>455,911</u>	<u>309,056</u>

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

3 Charitable activities cont.

Performance related grants

Communities for Conservation	-	108,336
Inspiring Scotland	-	26,250
British Council	122,021	37,352
National Lottery Community Fund	165,624	49,282
Scottish Government Kick Start Scheme	14,013	79,034
Scottish Refuges Council	77,248	
Energy Action	46,606	
Coalition for Racial Equality & Rights	16,000	
Other	13,561	1,657
	<u>455,072</u>	<u>301,911</u>

4 Investments

	Unrestricted Funds 2023	Unrestricted Funds 2022
	£	£
Interest receivable	<u>86</u>	<u>6</u>

5 Charitable activities

	Promotion of Equality 2023	Promotion of Equality 2022
	£	£
Staff costs	157,344	195,120
Events & activities	92,311	73,185
IT & computing	167	5,573
Travel expenses	-	1,417
Volunteers' expenses	60	1,399
	<u>249,883</u>	<u>276,694</u>
Share of support costs (see note 6)	115,556	67,292
Share of governance costs (see note 6)	-	3,144
	<u>365,439</u>	<u>347,130</u>
Analysis by fund		
Unrestricted funds	75,737	78,081
Restricted funds	<u>289,702</u>	<u>269,049</u>
	<u>365,439</u>	<u>347,130</u>

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

6 Support costs

	Support costs		Governance costs		2023	Support costs		Governance costs		2022
	£	£	£	£		£	£	£	£	
Staff costs		47,867			47,867		15,745			15,745
Depreciation		10,196			10,196		11,500			11,500
Consultancy, legal & professional		17,674			17,674		7,434			7,434
Telephone, fax & internet		1,911			1,911		2,538			2,538
Heating & lighting		1,242			1,242		1,215			1,215
Insurance		2,113			2,113		2,280			2,280
Motor vehicle		445			445					-
Repairs, maintenance & cleaning		6,399			6,399		5,072			5,072
Premises expenses					-					-
Postage, printing & stationery		3,077			3,077		1,848			1,848
Recruitment & advertising		-			-		21			21
Rent & rates		20,170			20,170		19,607			19,607
Sundry expenses		4,463			4,463		32			32
Independent exam fees		-			-		-		3,144	3,144
		<u>115,556</u>			<u>115,556</u>		<u>67,292</u>		<u>3,144</u>	<u>70,436</u>
Analysed between										
Charitable activities		<u>115,556</u>		-	<u>115,556</u>		<u>67,292</u>		<u>3,144</u>	<u>70,436</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:

	Total		Total
	2023		2022
	Number	Number	Number
Senior staff members		1	1
Project development officers		14	16
Administrative and cleaning staff		2	2
Total		<u>17</u>	<u>19</u>
Employment costs		2023	2,022
	£	£	
Wages and salaries		179,950	202,472
Social security costs		10,613	5,020
Other pension costs		12,265	3,373
		<u>202,829</u>	<u>212,925</u>

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

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

9 Tangible fixed assets	Plant and equipment	Fixtures and fittings	Motor vehicles	Total
Cost	£	£	£	£
At 1 April 2022	53,395	3,735	12,500	69,630
Additions	-	100	-	100
At 31 March 2023	<u>53,395</u>	<u>3,835</u>	<u>12,500</u>	<u>69,730</u>
Depreciation and impairment				
At 1 April 2022	33,975	1,839	3,646	39,459
Depreciation charges in the year	6,597	474	3,125	10,196
At 31 March 2023	<u>40,571</u>	<u>2,313</u>	<u>6,771</u>	<u>49,655</u>
Carrying amount				
At 31 March 2023	<u>12,824</u>	<u>1,522</u>	<u>5,729</u>	<u>20,075</u>
At 31 March 2022	<u>19,421</u>	<u>1,896</u>	<u>8,854</u>	<u>30,171</u>

10 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	12,589	12,589
Prepayments and accrued income	2,393	2,390
	<u>14,982</u>	<u>14,979</u>

11 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security		
Trade creditors	4,026	2,087
Other creditors		2,880
Accruals and deferred income	344	391
	<u>3,175</u>	<u>93,553</u>
	<u>7,546</u>	<u>98,911</u>

12 Provisions for liabilities	2023	2022
	£	£
Retirement benefit obligations	10,310	10,310
	<u>10,310</u>	<u>10,310</u>

Note
18

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

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.

	Movement in funds					
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £	
Current year						
Climate Change Foundation	-	92,767	-	79,854	-	12,912
Training	-	1,011	-	-	1,011	-
Edinburgh Climate Festival	-	10,000	-	50	-	9,950
Foundation Scotland	3,837	-	-	-	3,837	-
Food Project	12,782	-	-	-	7,303	5,479
The Hunter Foundation	-	-	-	1,080	1,080	-
National Lottery Community Fund	33,887	53,458	-	46,640	-	40,705
The Energy Saving	12,825	-	-	-	-	12,825
Paths 4 All	11,986	3,150	-	1,457	-	13,679
SRC/LiGiS	-	77,248	-	23,749	-	53,499
ELTF	500	1,650	-	300	-	1,850
EVOC Coorie in Winter	-	3,000	-	1,727	-	1,273
Adapt & Thrive	19,339	-	-	1,960	-	17,379
Kick Start DWP	-	14,013	-	8,703	-	5,310
Coalition Racial E Crer	-	16,000	-	9,577	-	6,423
SOMRA/Erasmus	6,990	122,021	-	74,731	-	54,280
Scottish Book Trus	-	500	-	461	-	39
Cycling UK	1,383	-	-	662	-	721
Main Grants	-	-	-	4,498	4,498	-
Forest Bound	-	-	-	108	108	-
Energy Action	-	46,606	-	26,079	-	20,527
CHIENE + TAIT LLP	-	3,000	-	1,470	-	1,530
EDINBURGH Community	-	1,250	-	132	-	1,118
Kitchen Project	-	9,400	-	-	-	9,400
SAREC	-	-	-	2,100	2,100	-
Green leith	-	-	-	4,365	4,365	-
	103,529	455,072	-	289,702	0	268,899

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

13 Restricted funds

	Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Prior year					
Equalities Engagement	11,353	14,583	-25,936		3,837
Foundation Scotland	5,038		-1,201		
True Colours	3,909	11,667	-15,576		
Edinburgh Climate Festival		12,691	-12,663	-28	12,782
Food Project	10,534	9,986	-7,738		
The Hunter Foundation	769		-1,740	971	33,887
National Lottery Community Fund	4,859	49,282	-20,254		12,825
The Energy Saving fund	16,323		-3,498		11,986
Paths 4 All		14,437	-2,451		1,382
Cycling UK		2,000	-618		
Climate Challenge Fund	14,792	108,336	-123,128		500
Edinburgh and Lothian Trust Fund		1,475	-975		
The Scottish Council		5,000	-4,932	-68	19,339
Adapt & Thrive		21,600	-2,261		
The Racial Coalition fund		8,502	-8,502		
Open Arms	535		-450	-85	6,990
SOMRA		37,352	-30,362		
Edinburgh Slavery Project		5,000	-6,764	1,764	
	68,112	301,911	-269,049	2,554	103,528

14 Unrestricted funds

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

	Movement in funds					
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Pension revaluations £	Balance at 31 March 2023 £
Current year						
Unrestricted - General Core Costs	61,464	8,069	-75,737	-21,581		-27,785
Designated - Pension	-10,310					-10,310
	51,154	8,069	-75,737	-21,581	0	-38,095

	Movement in funds					
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Pension revaluations £	Balance at 31 March 2022 £
Prior year						
Unrestricted - General Core Costs	31,097	116,010	-78,081	-17,880	10,318	61,464
Designated - Pension	-25,636			15,326		-10,310
	5,461	116,010	-78,081	-2,554	10,318	51,154

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

15 Analysis of net assets between funds

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March are represented by:						
Tangible assets	2,117	17,958	20,075	2,871	27,300	30,171
Current assets/(liabilities)				58,593	76,228	134,821
Provisions and liabilities				-10,310		-10,310
	2,117	17,958	20,075	51,154	103,528	154,682

Notes to the Accounts - For the Year Ended 31st March 2023 (continued)

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:

	2023	2022
	£	£
Within one year	19,417	18,917
Between two and five years	64,750	80,667
In over five years	0	3,500
	<u>84,167</u>	<u>103,084</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - 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 82 nonassociated 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.