

**CENTRAL SCOTLAND REGIONAL
EQUALITY COUNCIL LIMITED**

**REPORT OF THE DIRECTORS
AND FINANCIAL STATEMENTS**

For the year ended 31 March 2017

**Company number SC208570
Charity number SC010373**

WHITELAW WELLS

**Chartered Accountants & Statutory Auditors
9 Ainslie Place
Edinburgh
EH3 6AT**

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2017

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CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

The directors present their report and financial statements for the year ended 31 March 2017.

OBJECTIVES AND ACTIVITIES

The objects, as laid out in the governing document, are:

- 1) to work towards the elimination of discrimination in all of its forms in Central Scotland;
- 2) to reduce inequality and promote a culture of human rights
- 3) to promote equality of opportunity and good relations between people of all communities living and working in Central Scotland and
- 4) to promote co-operation in the achievement of the aforesaid purposes and to that end bring together the CSRECL representatives of the statutory authorities, voluntary organisations and other relevant agencies engaged in the furtherance of the aforesaid purposes within the areas of the three councils areas namely; Clackmannanshire, Falkirk and Stirling Scotland

Our mission is to work towards a fair Central Scotland, which gives everyone an equal chance to learn, work and live free from discrimination and prejudice and the fear of harassment and violence.

CSREC is opposed to all forms of discrimination and oppression. We actively promote justice and equality of opportunity for all. We are committed to plan and deliver services in a manner that is transparent, professional, sensitive and that values diversity.

The main objectives and activities for the year continued to focus upon client support and guidance, and the promotion of equality of opportunity and good relations. This was carried out through a variety of projects and events

ACHIEVEMENTS AND PERFORMANCE

In 2016-17, CSREC's directors and staff worked together to develop, expand and publicise the role of the charity that tackles inequalities and discrimination experienced by those living, working, studying in Central Scotland.

During this period CSREC revitalised its Support, Information and Advice Service provision to assist those who experience inequalities and discrimination. CSREC held a large number of community engagement events and also had information stalls and awareness raising sessions on equality, diversity, hate crime and other arising community issues such as the impact of BREXIT. Community engagement events were also held to improve community cohesion and fostering good relations. CSREC continued to operate as an active Third Party Reporting Centre to report hate incidents and hate crimes to Police Scotland. As a result of CSREC's outreach work, individuals and community groups engaged with CSREC to discuss their concerns relating to equality, discrimination and community cohesion.

Over the year CSREC has worked closely and built partnerships with a wide range of organisations and community groups totalling almost 120 organisations and community groups which reflect our role as a pan equalities organisation. CSREC also fed back to public bodies the findings from its consultations in the community.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

ACHIEVEMENTS AND PERFORMANCE (continued)

This year saw the start of a very successful Scottish Government funded Equality in the Community project through the Promoting Equality and Cohesion Fund 2016-17, that is managed by Voluntary Action Fund. The funding allowed us to employ an Equality Engagement Officer. This project works to reduce the negative effects of inequality, hate and marginalisation experienced by persons from ethnic minority communities, LGBTI persons and disabled persons living and working in the areas of Falkirk, Stirling and Clackmannanshire. The project takes an intersectional approach and addresses the challenges faced by those with multiple protected characteristics.

The Equality in the Community project engaged with local community groups to discuss and address their experiences and concerns. It facilitates contact between them and partner public and third sector agencies to ensure that practical solutions to these concerns are developed and delivered.

The outcomes that the project continues to work towards are:

1. Discrimination against people who share protected characteristics is reduced, and multiple-discrimination is addressed so that barriers to participation are reduced.
2. People covered by hate crime legislation experience lower levels of hate crime.
3. People and communities are supported to participate in and engage with services and civic society; their contribution is recognised and community cohesion is increased.

The Support and Advice Service which is delivered through the Equality Engagement Officer was revitalised in this year and saw an increase in uptake of the service by almost 500% over the previous year. The support and advice service assists those who experience discrimination of any kind, but especially those who fall within the nine protected characteristics covered by the Equality Act 2010. In June 2016, CSREC entered into a partnership agreement with the Ethnic Minorities Law centre to provide legal and immigration advice to CSREC's service users.

During 2016-17, as part of our community engagement work, we held a large number of community engagement events and also had information stalls and awareness raising sessions on equality, diversity, hate crime and sectarianism. We delivered 42 equality, diversity and hate crime awareness workshops across Central Scotland. We also jointly delivered with a range of partners the Forth Valley Refugee Festival 2016, support to the Black History month event 2016, Pink History month event in February 2017, Pride Alloa in August 2016, Eid in the Park 2016, Post Brexit community events etc.

In 2016-17, we continued to promote our Equality Toolkit developed through our Tackling Sectarianism project which is available to download from our website. The Tool Kit was developed during our now concluded Tackling Sectarianism project.

CSREC operates one of the most active Third Party Reporting Centres in Scotland and has been supporting complainants through the Police Scotland online reporting system. CSREC has also worked with Police Scotland to revive existing Third Party Reporting Centres and to assist in the setup of new centres including raising awareness amongst community groups and organisations to encourage them to sign up as Third Party Reporting Centres/Organisations in Central Scotland. CSREC has also worked with Police Scotland to improve the experience for those reporting through Third Party Reporting Centres which include the practicality of using the system and accessibility challenges.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

ACHIEVEMENTS AND PERFORMANCE (continued)

In 2016-17, there was an improvement in the activity of the MAHRS group (Multi-Agency Hate Response Strategy). CSREC's role is to monitor the statistics and prepare quarterly hate crime reports. There were however, still challenges with the group where local authorities involved were still considering how their participation could be more effective through their individual community planning and community safety structures. Reports of hate crime were being made through the Police Scotland website but as the source of the reports were not being recorded, it is difficult to say how many reports are being made by partner agencies, especially if they are not feeding information to CSREC. These challenges impacted negatively on the measurement of the effectiveness of Third Party Reporting.

In 2016-17, CSREC engaged with the Scottish Government's Independent Advisory Group on Hate Crime, Prejudice and Community Cohesion who released their report in September 2016. As a follow up to the report, CSREC discussed the next steps from the report with the Chair of the Independent Advisory Group, Dr Duncan Morrow. In January 2017, the Scottish Government announced an independent review of Hate Crime legislation by Lord Braccadale which is due to take place in the coming year. Following the announcement, CSREC has been in contact with Lord Braccadale to discuss the organisation's intention to contribute to the review process.

During this period, CSREC held several consultation events; including the "Why Me" study in partnership with the Scottish Alliance of Regional Equality Councils (SAREC). The study was a research into the experiences of those who have been victims of hate crime to enable an understanding of the type of services victims actually need. The report of findings was released in March 2017, and can be found on our website. CSREC also conducted online consultations such as the Forth Valley LGBTI survey in October 2016 which was facilitated on behalf of the Forth Valley LGBTI development group. The purpose of this survey was to identify the gaps in services experienced by members of the LGBTI community in Forth Valley.

CSREC's Falkirk People's Rights and Equality Group (FPREG) which met thrice during the year, held significant events and consultations during the course of the year. These included the equality hustings for Scottish Parliamentary elections in April 2016

Other key consultation event was the Shifting Normal consultation in November 2016 facilitated by Council of Ethnic Minority Voluntary Sector Organisations (CEMVO) Scotland with members of the minority ethnic community on reducing carbon footprint. The consultation formed the basis of an application to the Climate Challenge fund.

Our quarterly equality newsletter has proved to be popular with an increase in article contributions and readership. We have used digital technology to ensure CSREC's services are accessible and publicised effectively through social media channels.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

ACHIEVEMENTS AND PERFORMANCE (continued)

In addition to the work above, CSREC participates in the following forums and partnerships:-

- Falkirk Community Health Partnership (CHP) – Public Partnership forum
- Falkirk Forums
 - Safer Communities
 - Community Care and Health Forum
 - Carers Forum
- Violence Against Women (VAW) Partnership
- Race Equality Framework for Scotland Action Forum
- Fair for All
- Stirlingshire Third Sector Leaders Forum
- Clackmannanshire Third Sector Forum
- Scottish Parliament's Cross Party Group for Racial Equality in Scotland
- Forth Valley LGBTI development group

All of the work done above could only be made possible with the joint contributions of the board of directors, staff and volunteers at CSREC. This year we had an increase in staff with the employment of an Equality Engagement Officer in September 2016. We also increased the volunteer intake this year with volunteers contributing in a host of ways in delivering events, community engagement, fundraising, media and communications support with surveys and administration. We began the process of getting the *Get into Investing in Volunteers* accreditation with Volunteer Scotland. CSREC also hosted students on placement from Forth Valley College and a school in Falkirk.

Funding remains a challenge for CSREC especially for core funding activities and the board of directors and manager continue to address the challenges associated with raising funds for ensuring the sustainability of the organisation. In 2016-17, we were successful in raising funds through the following grants:-

- Awards for All (2016-17)
- Scottish Governments Promoting Equality and Cohesion Fund, 2016-17
- Climate Challenge Fund Development Grant, 2016-17
- Climate Challenge Fund, 2017-18
- The People's Project, 2017-18

Additionally, CSREC continued to receive support from and work with Forth Valley Language Support (FVLS). This partnership helps provide additional help to those service users who don't speak English as their first language. The financial and in kind support received from FVLS has played a crucial role in stabilising the finances of CSREC. Their generous support has enabled CSREC to develop publicity material in significant community languages.

In the coming year, the challenges remain to ensure funding for our core staff. As funding from local authorities who have historically been our core funders dwindles or remains static. We have diversified our funding sources by marketing our equality and diversity training to the public and private sector. Despite challenges, the commitment from the board, staff and volunteers remains to ensure that CSREC thrives and develops to continue to meet its aims of eliminating discrimination and bringing equality to the people of Forth Valley.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

ACHIEVEMENTS AND PERFORMANCE (continued)

CSREC has worked in partnership with a large number of organisations which includes:-

ACE Cornton	Action in Mind
Addictions Support & Counselling (ASC)	Alloa Pride
Alzheimer Scotland	Bairns Community Mobile Cheche
BEMIS	Blether FM
British Red Cross	British Transport Police
Canine Partners	Central Advocacy Partners
Central Mosque Falkirk	Central Region Islamic Centre, Stirling
Central Scotland African Union (CeSAU)	Central Scotland Chinese Association
Central Scotland Chinese Elderly Project (CSCEP)	Central Scotland Interfaith
Centre for Racial Equality and Rights (CRER)	Citizens Advice Bureaux: Central Scotland wide
Clackmannanshire and Falkirk Carers Centre	Clackmannanshire Council - Various departments
Clackmannanshire Third Sector Interface (CTSI)	Clackmannanshire Violence against Women Partnership
CLAX LGBT (Clacks)	Communities Along the Carron Association (CATCA)
Community Learning & Development - Falkirk Council	COSCA (Counselling & Psychotherapy in Scotland)
COSLA	Council of Ethnic Minority Voluntary Sector Organisations (CEMVO) Scotland
CVS Falkirk	Disability Equality & Access Service - NHS Forth Valley
Edinburgh & Lothians Regional Equality Council	Edinburgh Interfaith Association
Edinburgh Jewish Congregation	Energy Saving Trust
Equality and Human Rights Commission	Equality Network
Falkirk & District Association for Mental Health	Falkirk and Clackmannanshire Carers Centre
Falkirk Council: various departments	Falkirk Equal People
Falkirk Gender Based Violence Partnership	Falkirk Islamic Centre
Falkirk Muslim Community Club 55 & over	Falkirk Muslim Forum
Falkirk Samaritans	Falkirk University of the Third Age (U3A)
Fallin Community Enterprises (Recyke-a-bike)	FK1include (Falkirk)
Forth Environment Link	Forth Valley Alcohol and Drug Partnership
Forth Valley College – Alloa, Falkirk Stirling Campuses	Forth Valley India Women's Association
Forth Valley LGBTI Development Group	Forth Valley Migrant Support
Forth Valley Rape Crisis Centre	Forth Valley Sensory Centre
Forth Valley Student Association	Forth Valley University of the Third Age (U3A)
Frae Fife	Gangmasters and Labour Abuse Authority
Glasgow Council for the Voluntary Sector (GCVS)	Grampian Regional Equality Council (GREC)
Grangemouth over 50's Ladies Group	HeBees Community Beekeepers
Home Energy Scotland	Home Start - Stirling
Independent Advisory Group on Hate Crime, Prejudice and Community Cohesion	Independent Review of Hate Crime Legislation by Lord Bracadale
Interfaith Scotland	Inverclyde Community Development Trust
Keep Scotland Beautiful	LEAP Sport
LGBT Centre for Health and Wellbeing	LGBT Youth Scotland
Local Minority Ethnic Community Groups & individuals	Make it Happen
Multi-Agency Hate Response Strategy (MAHRS)	Multi-Agency Hate Response Strategy (MAHRS)
NHS Forth Valley: various departments	NHS24
PATH Scotland	PEN Group
People First Scotland	Perth and Kinross Voluntary Action Service
Pink Saltire	Play Alloa
Plus Stirling (Now Plus Forth Valley)	Police Scotland: regional and national

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

ACHIEVEMENTS AND PERFORMANCE (continued)

Positive Action in Housing	Quiet Waters
Rainbow Muslim Women's Group	Reachout With Arts In Mind
Relationship Scotland	Royal National Institute of Blind People (RNIB)
SACRO	Scotrail
Scottish Ahlul Bayt Society (SABS) (SAAPaHC)	Scottish Alliance Against Prejudice and Hate Crime
Scottish Community Development Centre (SCDC)	Scottish Alliance of Regional Equality Councils (SAREC)
Scottish Fire & Rescue Service: Regional & National	Scottish Council for Voluntary Organisations (SCVO)
Scottish Government - Various departments	Scottish Football Association
Scottish Older People's Assembly (SOPA)	Scottish Health Council
	Scottish Parliament - Cross Party Group on Racial Equality
Scottish Refugee Council	Scottish Transgender Alliance
Sense Over Sectarianism	Shakti Women's Aid
Show Racism the Red Card	St Mungo's High School - Falkirk
Stirling Carers Centre	Stirling Citizens for Sanctuary
Stirling Council: various departments	Stirling Interfaith Community Justice Group (SICJG)
Stirling Multi-Cultural Partnership (SMCP)	Stirling University Students Union
Stirling Voluntary Enterprise (SVE)	Tartan Explorer
Terrence Higgins Trust Scotland	The Action Group
The Alliance	Time for Inclusive Education (TIE)
Triangle (Stirling)	Trossachs Search and Rescue Team (Trossachs SAR)
University of Edinburgh	University of Stirling
Victim Support Scotland	Voluntary Action Fund (VAF)
Volunteer Scotland	Wellbeing Scotland (formerly Open Secret)
West of Scotland Regional Equality Council (WSREC)	Youth Link Scotland

FINANCIAL REVIEW

CSREC continued to experience challenges due to limited resources but generated a satisfactory financial outcome for the period 2016 – 2017. The charity generated an overall surplus on funds of £21,364 (2016: £79,233). Unrestricted funds increased from £20,063 to £40,728 and restricted funds from £11,561 to £12,260, giving total funds of £52,988 (2016: £31,624) as at the year end.

Principal funding sources

The principle funding sources for CSREC are grants from the two Local Authorities of Falkirk and Stirling. Project funding was also received from the Voluntary Action Fund.

Reserves Policy

The restricted funds received for the year were used for specific purposes laid down by the donor. The capital reserve represents fixed assets purchased using restricted grants. Free reserves, being unrestricted general funds not tied up in fixed assets, amounted to £40,728 at 31 March 2017 (2016: surplus £20,063). As a matter of prudent governance the directors consider that a general fund to cover three months operating and running costs should be maintained, which is approximately £40,000.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

FINANCIAL REVIEW (continued)

Risk Management

The directors continue to assess the major risks to which the company is exposed, in particular those related to the operations and finances of the company, to satisfy themselves that systems are in place to mitigate exposure to the major risks. 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.

PLANS FOR THE FUTURE

The main objective of Central Scotland Regional Equality Council is to promote equality, fight against discrimination and hate behaviour; promoting better community cohesion and building and facilitating partnerships by delivering a wide range of services including raising awareness about hate behaviour, reporting hate crime, support and information provision, projects that remove inequalities, reducing social isolation, promoting inclusion, public education, greater participation of those with protected characteristics in civic life, social policy influence, training and signposting.

CSREC will continue to promote the unique value of its service to government, local authorities as well as voluntary agencies, emphasising in particular, its independent, generalist signposting and policy work and demonstrating the outcomes for individuals and communities.

We aim to continue with our role of bringing policy makers and service providers together with individuals and communities in a way that allows them to communicate effectively and understand the needs of the communities we serve. We will do this by:

- Robustly challenging all forms of hate behaviour and discrimination and continuously working with partners to improve confidence in reporting hate behaviour; improve reporting mechanisms and also the support that is available to those who face discrimination and hate behaviour.
- Taking steps to improve community cohesion, foster good relations and reduce social isolation and loneliness.
- Supporting diverse individuals and community groups, public sector agencies, the voluntary sector and private sector to make sure they understand their rights and responsibilities under the 2010 Equality Act.
- Working with our partners to make sure our communities have a voice in the important decisions that are shaping the way our services will be provided in coming years and continuing to support those members of our communities that are in need of any of our services both as individuals and community.
- CSREC will continue to ensure that we take a proactive approach to respond positively to the changes that affect individuals and communities in relation to equality and rights and we will take an intersectional approach to equality and diversity to fully work with all the protected characteristics.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

PLANS FOR THE FUTURE (continued)

To achieve this:-

- i) We aim to evaluate all our services with a view to improving on service delivery;
- ii) Continue to work more closely with our partners in equality and to build and facilitate further links to complement our services as opposed to replicating services;
- iii) We aim to become a hub for consultations on equality issues affecting all those individuals with protected characteristics covered under equality legislation to ensure that consultations are meeting the Scottish standards for community engagement. CSREC is being contacted for advice by organisations looking to make their services more accessible to equality groups;
- iv) We aim to involve our members more when making decisions on what new service to introduce and also how to improve on the existing ones;
- v) We aim to have a robust financial plan for the organisation so as to ensure that all our services are well supported even when there are funding cuts or fund discontinuation.
- vi) CSREC will continue to act as the monitoring agency for Multi-Agency Hate Response strategy (MAHRS). We will continue to evaluate this system reporting process to ensure it is fit for purpose and that the information gathered can help in policy formulation. We also aim to give our contribution towards what the group can do to address the problems that face our communities as evidenced in the statistics that we, as the monitoring agency, collect quarterly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Central Scotland Regional Equality Council (CSREC) is a company limited by guarantee (SC208570) and a registered charity (SC010373) governed by its Memorandum and Articles of Association. CSREC was established in 1984 and the membership is made up of individuals and any corporate or unincorporated association which is interested in furthering its work. It has operated as a company limited by guarantee since 2000.

Organisational Structure

CSREC is currently governed by a Board of Directors up to of twelve members, whom are elected from the membership. The Board appoints from its members a Membership Panel, Finance and General Purposes Subcommittee and Personnel Subcommittee and may appoint other subcommittees, ad hoc working parties or task groups as required.

Consultant advisors, such as representatives from funding bodies, are invited to attend Board meetings, as well as the Company Secretary and Honorary Vice-President.

Recruitment and Appointment of Directors

The membership panel considers applications from organisations and individuals who are committed to the objects of CSREC. Once a member, an individual can then be proposed and elected to serve as a director, subject to ratification at the AGM.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

The Board may also co-opt persons with expertise to offer in a particular subject area. Under the Articles, directors are elected to serve a period of three years but are eligible for re-election for a further three years, up to a maximum of nine years continuous service. Following a lapse of three years, a member is eligible again for election.

Director Induction and Training

New Board members are offered an induction pack and training to cover the following:

- Obligations of the directors
- Recruitment and interviews
- Equality Act 2010 legislation
- Good governance and core standards

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Registration Number
SC208570

Charity Number
SC010373

Registered Office and Operation Address
Community Education Centre
Park Street
Falkirk, FK1 1RE

Manager
Arun Gopinath

Directors/Management Board

Michael Giannandrea (Chairperson)
Sikander Malik (Vice-Chairperson)
Azmat Syed
Brian Guthrie
Claire Fotheringham
Jane Berry (appointed 7th September 2016)
Pat Reid
Syed Irfan Zaidi
Amanda Ralston (Resigned 23rd November 2016)
Dr Satwant Multani (Resigned 9th May 2016)
Rev Timothy Njuguna (Resigned 7th September 2016)

Independent Examiner

David Main CA
Whitelaw Wells
Chartered Accountants and Registered Auditors
9 Ainslie Place
Edinburgh, EH3 6AT

Bankers

Unity Trust Bank
Nine Brindleyplace
Birmingham, B1 2HB

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2017

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors' are required to:-

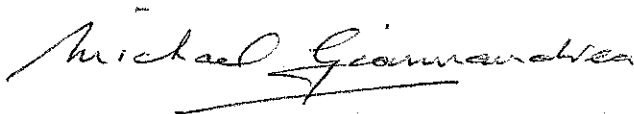
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures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

The directors are responsible for maintaining 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 & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors 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.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board of Directors on 19 September 2017 and signed on their behalf by:



Michael Giannandrea (Chair)

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED**

for the year ended 31 March 2017

I report on the accounts for the year ended 31 March 2017 as set out on pages 13 to 25.

Respective responsibilities of the Trustees and the Independent Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. It is my responsibility to examine the accounts 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 report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking 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 in the view given by the accounts.

Independent examiner's statement

Except for the matter described above, in the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act, Regulation 4 of the 2006 Accounts Regulations (as amended) and sections 381, 382, and 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.

David Main

David Main CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh, EH3 6AT

19 September 2017

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)

for the year ended 31 March 2017

	Notes	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
Income and endowments from:					
<i>Donations</i>		42,680	-	42,680	33,943
<i>Charitable activities:</i>					
Grants and contracts for services	4	21,999	29,327	51,326	70,519
Fees for services		6,000	-	6,000	8,824
<i>Investments</i>		71	-	71	106
<i>Other income</i>		-	-	-	178
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		70,750	29,327	100,077	113,570
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	5	50,085	28,628	78,713	104,337
Exceptional items	2	-	-	-	(70,000)
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		50,085	28,628	78,713	34,337
		<hr/>	<hr/>	<hr/>	<hr/>
Net income	3	20,665	699	21,364	79,233
Transfers between funds	13	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		20,665	699	21,364	79,233
Total funds brought forward		20,063	11,561	31,624	(47,609)
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		40,728	12,260	52,988	31,624
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 16 to 25 form part of these financial statements.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

BALANCE SHEET

As at 31 March 2017

	Notes	2017 £	2017 £	2016 £
Fixed assets				
Tangible assets	7		-	490
Current assets				
Debtors	8	6,026		1,177
Cash at bank and in hand		90,366		80,685
		96,392		81,862
Current liabilities				
Creditors: Amounts falling due within one year	9	(9,412)		(10,442)
			86,980	71,420
Net current assets / (liabilities)				
			86,980	71,910
Total assets less current assets / (liabilities)				
Creditors: Amounts falling due in more than one year	10		(33,992)	(40,286)
			52,988	31,624
Net assets / (liabilities)	14			
			52,988	31,624
Funds				
Restricted funds			12,260	11,561
Unrestricted funds			40,728	20,063
			52,988	31,624
Total funds	13			
			52,988	31,624

The Directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 and that no member or members have requested an audit pursuant to section 476 of the Act. The Directors acknowledge their responsibility for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with sections 386 and 387 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

BALANCE SHEET

As at 31 March 2017

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Act.

The accounts were approved by the Board of Directors 19 September 2017 and signed on their behalf by:



Michael Giannandrea (Chair)



Brian Guthrie (Financial Director)

The notes on pages 16 to 25 form part of these financial statements.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

1. Accounting Policies

a) Basis of Accounting

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Central Scotland Regional Equality Council Limited meets the definition of a public benefit entity under FRS102.

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

The charity has in place funding until 30 June 2018, beyond which it is reliant on the funders renewing their support. The charity maintains regular contact with the funders, reporting on progress and discussion plans for the future, and has received an indicative offer of funding for the two years ended 30 June 2020. In expectation of ongoing support, the Directors have continued to adopt the going concern basis of accounting.

b) Income

Income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

- Where entitlement is not conditional on the delivery of a specific performance by the charity, incoming resources from grants and donations are recognised when the charity becomes unconditionally entitled.
- Where related to performance and specific deliverables, incoming resources are accounted for as the charity earns the right to consideration by its performance.
- Income is only deferred when the donor specifies that the donation must only be used in future accounting periods or has imposed conditions that must be met before the charity has unconditional entitlement, and these conditions have not yet been met.
- Investment income and fees for services is recognised when receivable and when the service is provided, respectively.

c) Expenditure

All expenditure is accounted for on an accruals basis and is recognised in the period in which it is incurred. All costs have been directly attributed to one functional category of resources of expenditure in the SOFA. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

1. Accounting Policies (continued)

- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including governance costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

d) Tangible Fixed Assets and Depreciation

Assets are initially included at cost. The charity has the policy not to capitalise items under £250. Tangible fixed assets are depreciated on a straight-line basis over their estimated useful lives at the following rates:

- Office furniture and equipment: 33%
- Computer equipment: 33%

e) Fund Accounting

Funds held by the charity are either in an unrestricted general fund, which can be used in accordance with the charitable objectives, or in restricted funds. Restricted funds can only be used for particular purposes as specified by the donor.

f) Financial instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due which equates to the cost. Financial assets comprise cash, grants receivable and other debtors, and financial liabilities comprise the pension scheme creditor, accruals and other creditors.

2. Exceptional Item

Prior to 31 March 2015 the charity participated in the defined benefit Local Government Pension Scheme. In recent years the scheme has been underfunded and each employer has been required to pay annual contributions set at a level designed to pay up the deficit over a number of years. However, the charity withdrew from the scheme on 31 March 2015, thereby crystallising its share of the deficit. The liability was initially valued at £117,000 by an independent actuary and had been recognised in full in the 2015 financial statements, resulting in a net deficit on funds. No payment plan had been agreed, so the liability was recognised as fully payable within one year.

During the previous year the directors entered into negotiations with the pension scheme regarding the size of the liability and the payment terms. The liability was agreed at £47,000, payable over seven years, and a £70,000 adjustment was therefore made in the previous year. The first of the seven payments was made in the current year.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

3. Net income/(expenditure) for the year before transfers

	2017	2016
	£	£
<u>This is stated after charging:</u>		
Depreciation	490	589
Independent Examiner's remuneration – examination fee	2,820	2,400
Independent Examiner's remuneration – payroll fees	570	570
Independent Examiner's remuneration – other services	240	540
	_____	_____

4. Grants receivable and contracts for services

	Unrestricted Funds £	Restricted funds £	2017 Total £	2016 Total £
Scottish Government				
Keep Scotland Beautiful	-	754	754	-
Voluntary Action Fund	-	26,250	26,250	35,794
Voluntary Action Fund Small Grant	-	-	-	7,295
Falkirk Council	15,999	-	15,999	20,200
Awards for All Scotland	-	2,323	2,323	-
Stirling Council	6,000	-	6,000	6,000
Fairer Scotland	-	-	-	1,250
	_____	_____	_____	_____
	21,999	29,327	51,326	70,519

Included above are restricted grants amounting to £29,327 (2016: £44,319). All other income was unrestricted in both the current and previous years.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

6. Staff costs (continued)

The average number of employees during the period, calculated on a head count basis, was as follows:

	2017	2016
	No.	No.
Senior management and administrative staff	2	2
Project officers	1	2
	<u>3</u>	<u>4</u>

Two directors were reimbursed a total of £365 (2016: Two directors, £153) for travel and other expenses in the year.

7. Tangible Fixed Assets

	Computer Equipment £	Office Furniture & Equipment £	Total £
Cost			
At 1 April 2016	1,375	2,630	4,005
	<u>1,375</u>	<u>2,630</u>	<u>4,005</u>
At 31 March 2017	1,375	2,630	4,005
	<u>1,375</u>	<u>2,630</u>	<u>4,005</u>
Depreciation			
At 1 April 2016	1,074	2,441	3,515
Charge for year	301	189	490
	<u>1,375</u>	<u>2,630</u>	<u>4,005</u>
At 31 March 2017	1,375	2,630	4,005
	<u>1,375</u>	<u>2,630</u>	<u>4,005</u>
Net Book Value			
At 31 March 2017	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2016	301	189	490
	<u>301</u>	<u>189</u>	<u>490</u>

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

8. Debtors	2017	2016
	£	£
Other debtors and prepayments	6,026	1,177
	<u>6,026</u>	<u>1,177</u>
	<u>6,026</u>	<u>1,177</u>
9. Creditors: Amount falling due within one year	2017	2016
	£	£
Other creditors and accruals	3,118	3,728
Pension scheme creditor (note 2)	6,294	6,714
	<u>9,412</u>	<u>10,442</u>
	<u>9,412</u>	<u>10,442</u>
10. Creditors: Amount falling due in more than one year	2017	2016
	£	£
Pension scheme creditor (note 2)	33,992	40,286
	<u>33,992</u>	<u>40,286</u>
	<u>33,992</u>	<u>40,286</u>
11. Operating lease commitments		
At 31 March 2017 the charity had total commitments under non-cancellable operating leases as set out below:-		
	2017	2016
	£	£
Within one year	1,368	903
Within two to five years	547	1,915
	<u>1,915</u>	<u>2,818</u>
	<u>1,915</u>	<u>2,818</u>

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

12. Taxation

As the charitable company is exempt under the terms of Section 505 of the Income and Corporation Taxes Act 1988, there is no corporation tax charge.

13. Funds Movement

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Restricted Funds					
Scottish Government					
Equality Funding	404	-	-	-	404
Keep Scotland Beautiful	3,820	754	(754)	-	3,820
Voluntary Action Fund	1,479	-	-	-	1,479
Voluntary Action Fund – Equality in the community	-	26,250	(25,061)	-	1,189
Voluntary Action Fund Small Grant	1,129	-	-	-	1,129
NHS Community Food & Health	1,221	-	-	-	1,221
National Lottery Awards for All	3,018	-	-	-	3,018
Capital Reserve	490	-	(490)	-	-
Awards for All Scotland	-	2,323	(2,323)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Restricted Funds	11,561	29,327	(28,628)	-	12,260
General Unrestricted Fund	20,063	70,750	(50,085)	-	40,728
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	31,624	100,077	(78,713)	-	52,988
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Scottish Government (Equality Funding): Funding from the Scottish Government to play a role in putting policy makers and service providers together with diverse communities in a way that allows them to communicate effectively. This is done by:-

- Supporting diverse individuals and community groups, public sector agencies and the voluntary sector to make sure they understand their rights and responsibilities under the 2010 Act.
- Working with partners to make sure our communities have a voice in the important decisions that are shaping the way the services will be provided in coming years.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

13. Funds Movement (continued)

Scottish Government (Keep Scotland Beautiful): Funding from the Scottish Government was received to work within the ethnic communities in improving awareness of the environment, as well as reducing the carbon emissions within the black and ethnic community by between 4-5% in at least 140 households.

Voluntary Action Fund: Funding from the Scottish Government, managed by Voluntary Action Fund, for a project officer to work with schools in Clackmannanshire, Falkirk and Stirling Council areas to deliver workshops to raise awareness on discrimination, sectarianism and prejudice and to develop a toolkit that could be used in schools and the community to tackle sectarianism.

Voluntary Action Fund Small Grant Programme: Funding from the Scottish Government, managed by Voluntary Action Fund, for a project to raise awareness and understanding of sectarianism, discrimination and hate crime in Central Scotland covering Clackmannanshire, Falkirk and Stirling council areas.

NHS Community Food & Health: Funds received for education regarding healthy food and good health within the community.

National Lottery Awards for All: Funding was received to help promote good community relations amongst the young people of Falkirk and Central Scotland.

Capital Reserve: Representing the net book value of fixed assets purchased with restricted grants.

Awards for All Scotland: Funding was received to conduct research on hate crime and the support that people who have experienced hate crime receive.

Voluntary Action Fund Equality in the Community Fund: Funding was received to employ an equality engagement officer.

14. Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	-	-	-
Net current assets / (liabilities)	74,720	12,260	86,980
Liabilities due in more than one year	(33,992)	-	(33,992)
	<hr/>	<hr/>	<hr/>
	40,728	12,260	52,988
	<hr/>	<hr/>	<hr/>

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

15. Company limited by guarantee

The members have indicated that they will contribute £1 each in the event of the winding up of the company.

16. Related party transactions

Forth Valley Language Support CIC donated £42,500 (2016: £33,500) to, and was charged a management fee of £6,000 (2016: £4,100) by, Central Scotland Regional Equality Council Limited. Two directors of the charity are also directors of Forth Valley Language Support CIC.

The Scottish Alliance of Regional Equality Council Limited granted Central Scotland Regional Equality Council Limited £2,323 in the current year. Two directors of the charity are also directors of The Scottish Alliance of Regional Equality Council Limited.

No individual had control of the charity in either the current or previous year.

