

**CENTRAL SCOTLAND REGIONAL
EQUALITY COUNCIL LIMITED**

**REPORT OF THE DIRECTORS
AND FINANCIAL STATEMENTS**

For the year ended 31 March 2026

**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 2026

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CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

The Directors, who are Directors for the purpose of company law and Trustees for the purpose of charity law, submit their annual report and the financial statements for the year ended 31 March 2026.

OBJECTIVES AND ACTIVITIES

The objects of the CSRECL shall be to govern below in Central Scotland:

- 1) to work towards the elimination of racial discrimination in all of its forms in Central Scotland;
- 2) to promote equality of opportunity and good relations between people of ethnic minority and other communities living, studying, or working in Central Scotland;
- 3) to promote a culture of human rights;
- 4) to foster good relations amongst ethnic minority and other communities;
- 5) to promote co-operation in the achievement of the aforesaid purposes and to that end bring together the CSRECL representatives of the statutory authorities, and other relevant agencies in Central Scotland area.

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

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

ACHIEVEMENTS AND PERFORMANCE

The Central Scotland Regional Equality Council (CSREC) is a race equality and human rights organisation, and for 42 years we have been a trusted anchor. Based in Stirling, reaching across the whole region, our purpose has never wavered: to improve lives and outcomes for people from ethnic minority backgrounds, to challenge discrimination wherever it appears, and to build genuine partnerships between communities. We exist for a Central Scotland where fairness, dignity, respect, and equal opportunity aren't aspirations. They are everyday realities.

This year, as we marked our 42nd year, we did something we had never done before: we gave our identity a fresh expression. Not because we have changed, but because after four decades of quietly living by our values, it was time to name them clearly, proudly, and publicly. Our rebrand isn't about becoming someone new. It's about finally saying, out loud, who we have always been.

We are now saying it openly:

- We are **Trusted** – because our team of qualified caseworkers brings deep expertise to every conversation, and people across Central Scotland know they can turn to us for advice that is accurate, impartial, and safe.
- We are **Responsible** – because we see ourselves as neighbours first, sharing content, creating partnership opportunities, and making sure that individuals, groups, and organisations alike have access to the information they need to grow fairer and stronger.
- We are **Informed** – because we don't offer opinions; we offer insight. Our training is tailored, evidence-based, and shaped by real-world experience, enabling businesses, public bodies, and charities to meet their Equality, Diversity, and Inclusion aims with confidence and competence.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE (continued)

These are not new ambitions. These are the principles we have measured ourselves against for over forty years, and now, they are the standards we are prouder than ever to be held to. And this year, those values weren't just words on paper. They showed up in every conversation, every case, and every partnership.

This year, our reach and impact have been greater than ever. Across the last financial year, we engaged with and supported well over 800 people. We also collaborated with more than 85 organisations across all sectors, working together towards a fairer Central Scotland.

Through our bespoke, impartial, and confidential Support & Advice Service, we provided direct advocacy and casework support to over 200 people across 338 individual cases. The issues we helped with were as varied as they were serious. These included hate crime, immigration, welfare benefits, discrimination, domestic abuse, education, housing, and employment. Every single case was a person who turned to us because they knew we were trusted to listen, to know, and to act.

Our commitment to being informed partners meant we didn't stop at one-to-one support. We designed and delivered 10 bespoke 2-hour Digital Inclusion sessions, 3 Hate Crime and Safety Awareness workshops, and 4 additional community training and consultation sessions. Beyond that, we hosted community events that drew positive engagement from people right across Clackmannanshire, Falkirk, and Stirling. This is proof that when we create spaces for connection, communities respond.

Our voice was also called upon at the highest levels. In May 2025, we submitted an official evidence statement to the independent inquiry on the human rights and equalities impact of the COVID-19 pandemic. Then, on 12th June, our CEO gave an official witness statement in Edinburgh before the Counsel of the Scottish COVID-19 Inquiry, chaired by Lord Brailsford KC. It was a privilege to represent our community's experiences, and a responsibility we did not take lightly.

We were also deeply honoured to be shortlisted as finalists for the Third Sector Team of the Year Award at the Scottish Ethnic Minority Talent Summit & Awards. This was a recognition of the dedication and heart that our small team brings every single day.

Partnership remains at the heart of our work. In July 2025, we collaborated with Datakirk and Synclex Lab to deliver a two-day STEM Summer Camp for young people aged 12–17. The free event introduced attendees to robotics, coding, and engineering using LEGO Spike Prime kits. They built and programmed robots to navigate obstacle courses, complete tasks, and even take part in an escape-the-room challenge. All activities were designed to build teamwork, critical thinking, and problem-solving skills. Watching young minds light up with curiosity and confidence was a reminder of why we do what we do.

Then, in March this year, we launched our first-ever Annual Festival of Culture, which was a resounding success. With over 100 registered attendees, eight cultural performances, and eight exhibition stalls representing cultures from around the world, the day was a vibrant celebration of unity and cohesion. It was a space where people could connect, learn, and experience the history, traditional dress, art, and cuisine of communities both near and far. For us, it was a joyful expression of our responsible role as a neighbour, bringing people together in a region that is stronger for its diversity.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE (continued)

Our influence also extends into policy and practice. CSREC sits on the Scottish Government's Racism and Racist Incidents (RRI) Workstream, where we contributed to co-drafting The Whole School Approach guidance. This practical resource was designed to help school leaders, staff, and local authorities respond consistently and robustly to racism in schools. We are proud to share that this guidance has now been published on the Scottish Government website. It is a significant achievement and a collaborative effort of many partners working together to bring a vital resource to life.

And through all of this, we have remained steadfast in our commitment to accessible, expert immigration services. We continued to provide bespoke support within IAA Level 1 regulations, and we remain the only registered organisation in Central Scotland offering such services entirely free of charge. It is a responsible promise we make, and one we will never compromise on.

This year, we stood together when it mattered most. Across every engagement, our teams and partners turned challenges into opportunities. We did this not by pretending things were easy, but by leaning on each other's strengths. The result wasn't just good numbers on a page; it was real, lasting impact for the people we exist to serve. That impact is proof of our shared resilience, and it only exists because of the trust and collaboration we have built with you.

Support and Advice Service

Between 1st April 2025 and 31st March 2026, our Support and Advice Service aided over 200 individuals and families across more than 338 cases throughout Central Scotland. Behind every number is a person who turned to us because they had nowhere else to go, and because they knew we could be trusted to listen, to know, and to act.

Our dedicated casework team holds recognised qualifications from the Immigration Advice Authority (IAA), enabling us to offer Level 1 Immigration Advice, including Asylum & Protection and the EU Settlement Scheme (EUSS). We remain the only provider of free immigration advice services in Central Scotland, which makes this our most popular and sought-after service. It is a responsible promise we make, and one we will never compromise on. Our team doesn't guess; we know. Every piece of advice is grounded in up-to-date expertise, rigorous training, and a deep understanding of the complex systems our clients navigate.

This year, we saw an exponential rise in both the volume and complexity of enquiries. The primary issues our team addressed included immigration (76 cases), asylum and protection (34), welfare benefits (55), and housing (36). Beyond these, we provided vital support on hate crime, discrimination, domestic abuse, utility bills, health, education, and employment. Each case as unique and urgent as the person behind it.

Our reach extended well beyond our Stirling base. Since relocating, we have successfully maintained and strengthened our presence across the region through weekly satellite surgeries in Clackmannanshire and Falkirk. This progress would not have been possible without the invaluable support of Clackmannanshire Citizens Advice Bureau and The Braveheart Association, who generously provided venues for our outreach sessions. Their partnership is a testament to the power of collaboration, and a reminder that we are stronger when we work together.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE (continued)

At the same time, we have continued to offer consistent, accessible support to Stirling's ethnic minority communities through our main office in Raploch. Whether in person, over the phone, or through outreach, our commitment remains the same: to be there when people need us most.

Consultations, Workshops, and Training

Our commitment to being informed partners means we don't just wait for people to come to us. We go out into communities, listen carefully, and let what we hear shape our work.

In January 2025, we ran a community consultation session with a local group of multi-ethnic Muslim women. The issues they raised were striking: inadequate standards within the care sector, and a profound lack of support for unpaid carers. These were not small concerns; they were systemic gaps that required a response. So we acted. The outcomes of that initial session led directly to further community consultations in June and September 2025, this time engaging partners from Clackmannanshire & Stirling Health and Social Care Partnership (HSCP) and the Coalition of Carers. Community members had a genuine opportunity to voice their experiences, and their contributions didn't just sit on a shelf. They influenced real change, helping participants learn to advocate for their own needs while also shaping a new Anti-Racism Initiative between NHS Forth Valley and the Clacks & Stirling HSCP. That is what responsible partnership looks like in practice.

Alongside these deeper consultations, we delivered a range of workshops designed to promote inclusion and build essential life skills across Central Scotland. In total, we conducted:

- Ten 2-hour Digital Inclusion workshops, covering Digital Literacy, Online Safety & Security, Accessing Online Resources & Services, and Travel & Transport Planning.
- Three 1.5-hour Hate Crime and Safety Awareness workshops, designed to gauge participants' prior knowledge and equip them with practical skills to protect themselves when targeted racially, both in person and online.
- One 2-hour information session on the Ukraine Permission Extension Scheme, ensuring that people navigating complex immigration processes, and the organisations that support them, had the clarity and confidence they needed.

Each of these sessions was shaped by one core principle: that being informed means sharing knowledge in ways that are practical, accessible, and empowering.

FUNDERS AND COLLABORATIONS

None of the work described in this report would have been possible without the generous support and steadfast collaboration of our funders and partners. We are deeply grateful to every organisation and individual who has placed their trust in us.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE (continued)

Funders

The Scottish Government's Equality and Human Rights Fund (EHRF) has been the cornerstone of our Support and Advice Service over the past four years. Initially awarded to CSREC from 1st October 2021 to 30th September 2024, the fund was extended for six months with a total award of £82,427 until 31st March 2025. It was then extended again with a total award of £75,077 for one year until 31st March 2026, and most recently renewed with the same amount for a further year until 31st March 2027. This sustained commitment has given us the stability to plan ahead, grow our expertise, and be there for those who need us most. This stability has also allowed our team to deepen their expertise, stay current with complex policy changes, and continue delivering advice that is accurate, reliable, and informed.

Grant funding from The National Lottery's (TNL) Improving Lives Fund has complemented this work for the second year in a row, with a total award of £61,644 (1st May 2025 – 30th April 2026). We are grateful for their ongoing belief in our mission.

We also gratefully received £20,000 as an unrestricted grant from the Corra Foundation's Racial Justice Fund (1st May 2025 – 15th October 2025). This funding has been transformative, easing the pressure on under-resourced salaries within our senior management team and helping with rent costs. With these financial burdens lifted, we have been able to focus more fully on our core mission: serving our community, strengthening our policy initiatives, and ensuring that the voices of local people remain central to everything we do. Unrestricted funding gives us the flexibility to put resources where they are needed most, and we are deeply thankful for that trust.

Our long-standing partnership with Forth Valley Language Support (FVLS) has continued to flourish for another year. In the last financial year, we gratefully received a total donation of £6,000 for 2025/26. We are infinitely thankful to FVLS for walking alongside us, supporting CSREC to achieve and celebrate our milestones, and for sharing our vision of a fairer, more inclusive Central Scotland.

Collaborations

From our inception in 1984, CSREC has prioritised strong, collaborative partnerships. Over the decades, we have nurtured long-standing alliances while actively seeking new connections to extend our reach and deepen our impact. Today, we remain as committed as ever to this approach, and we are deeply grateful for every organisation that walks alongside us.

Our partners include Forth Valley Language Support (FVLS), BEMIS Scotland, the Human Rights Consortium Scotland (HRCS), the Scottish Human Rights Commission (SHRC), the Scottish Refugee Council, Mears Housing, Police Scotland, the University of Stirling, Forth Valley College, Forth Valley Welcome, Friends of Scottish Settlers (FOSS), Stirling Women's Aid, the Anti-Racism Observatory for Scotland (AROS), Braveheart Association, Clacks CAB, Stirling Community Enterprise (SCE), Stirling Voluntary Enterprise (SVE), Clacks Third Sector Interface (CTSI), and CVS Falkirk, alongside many other grassroots and community organisations across the region.

Our partnership with FVLS goes beyond funding; they are also our trusted provider of interpreting and translation services. Through their network of professional interpreters, we ensure that language is never a barrier for our clients. Whether in person, over the phone, or in writing, we work together to make sure every voice is heard and every story is understood.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE (continued)

We are committed to sharing the learning. Throughout the year, we participated in roundtable discussions, networking sessions, and knowledge exchange opportunities. Not only to stay informed about available resources and innovations, but also to share our own successes and learn from the experiences of others. These conversations enrich our work and remind us that we are part of a wider movement for justice and equality.

Our partnership with Mears Housing has been particularly significant. Through a weekly drop-in surgery at an ex-hotel in Falkirk, we provided a direct line of support for asylum seekers navigating one of the most challenging periods of their lives. This work has grown over time from general support and advice to advocacy to direct training sessions. We are immensely grateful to FOSS for working proactively and collaboratively alongside us, helping people in the asylum system who face long and complex journeys with dignity, resilience, and hope.

We are also proud of the successful partnership we have built with Clacks CAB and Braveheart Association. Thanks to their generosity and collaboration, CSREC has been able to continue offering our Support & Advice Service through weekly outreach surgeries in Clackmannanshire and Falkirk, providing a safe, professional, and welcoming environment right at the heart of these communities.

FINANCIAL REVIEW

CSREC generated an overall deficit on funds of £52,825 (2025: surplus of £67,245). Unrestricted funds decreased from £229,116 to £189,587 and restricted funds decreased from £30,927 to £17,631, giving total funds of £207,218 (2025: £260,043) as at the year end.

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 £188,389 at 31 March 2026 (2025: £229,116). 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 £60,000. We are aware that our current reserves exceed the level set out in our Reserves Policy. However, we anticipate this to be a temporary fluctuation, with a significant reduction expected in the annual accounts over the coming years. CSREC is actively considering the use of designated reserves and is currently reviewing how best to incorporate these into our updated Reserves Policy. This approach would more accurately reflect CSREC's financial position by clearly identifying funds that have been ringfenced for specific purposes. We believe this transparency is essential going forward, as it will clarify how much of our reserves are committed to agreed priorities. We aim to reflect these changes in next year's accounts, with designated reserves likely to cover core staff salaries (not linked to funded projects) and office rent.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

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

Looking ahead, our primary objective is to continue investing in our people. We will upskill new team members to become IAA Level 1 Immigration Advisors, ensuring that our capacity to deliver essential human rights support grows alongside the needs of asylum seekers, refugees, and the wider migrant community across Central Scotland.

At the same time, we are turning our attention outward, building on the outreach work we have already begun. We will refine and strengthen our social media presence to communicate more effectively with our audiences, share timely information, and amplify the voices of the communities we serve. Digital platforms will become a vital tool for connection, awareness, and support. We have already begun this work, and the early signs are encouraging. Our online engagement is growing, and we are reaching new audiences every week.

We are also placing renewed focus on developing bespoke training modules: tailored, evidence-based, and practical. These will be designed not only for community groups, but also for businesses, public sector organisations, and other charities seeking to strengthen their Equality, Diversity, and Inclusion practice. This is an area of real potential for CSREC, one that allows us to share our expertise more widely, build new partnerships, and generate meaningful income to support our core mission.

Financial stability remains a key concern for our Board and Senior Management Team, particularly as we approach the potential conclusion of our EHRF funding in March 2026 and the TNL fund in April 2026. To address this, we will develop a comprehensive fundraising strategy, one that includes grant applications, donor engagement, and exploring sponsorships and collaborations with businesses and other organisations. This approach will not only stabilise our finances but also give us the flexibility to respond to emerging needs with confidence.

In parallel, we will implement a robust volunteer recruitment and retention strategy. By growing a dedicated volunteer base, our staff will have more time to focus on immigration casework, community engagement, and service expansion across Stirling and the wider Central Region. We will also continue to engage in research and advocacy, ensuring that the voices of ethnic minorities, including New Scots, are heard and represented in local and national policy discussions.

Above all, our focus is on building a stable and sustainable model for growth, one that allows us to plan ahead, invest in our team, and deepen our partnerships. With a larger volunteer network, a stronger digital presence, and a diversified income stream, we will be better positioned to reach and serve more individuals within our communities, while staying true to the values that have guided us for over four decades.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

CLOSING REMARKS

As we close this chapter and look ahead to the year before us, we do so with quiet confidence and deep gratitude. This year reminded us that our values are not abstract ideals—they are the compass that guides every decision, every case, and every partnership.

We have been trusted when people had nowhere else to turn. We have been responsible neighbours when community cohesion was under threat. And we have been informed voices when evidence and expertise were needed most.

None of this was achieved alone. It was built on the resilience of our small but dedicated team, the unwavering commitment of our volunteers, the wisdom of our trustees, and the solidarity of our partners across Central Scotland and beyond.

The challenges we faced this year were real, and they are not behind us. But neither are we. We remain rooted in our purpose, clear in our values, and determined in our mission to build a Central Scotland where fairness, dignity, respect, and equal opportunity are not just words, but everyday realities for everyone.

Thank you for standing with us. We look forward to walking this path together in the year ahead.

VOTE OF THANKS

As we celebrate our 42nd year, we want to take a moment to say a heartfelt thank you to everyone who makes our work possible, because none of this would have been achieved alone.

To our funders and donors: your generosity and trust in our mission have been the bedrock of our stability. Thank you for believing in what we do.

To Stirling Community Enterprise: thank you for providing CSREC with a safe, welcoming, and dignified space to call our main premises since June 2024. Having a place to base our work, meet our clients, and gather our team has made more of a difference than we can easily say.

To our partners at SVE, CTSI, and CVS Falkirk, our three Third Sector Interfaces: over the past four decades, you have been guides, allies, and friends. In a world where the third sector carries ever-increasing responsibility, your guidance and support have been invaluable. We are grateful to have you beside us.

To our wonderful team at CSREC: you are the soul and backbone of everything we do. Your passion, your expertise, and your unwavering devotion are the real driving force behind our pursuit of social justice and equality. We see your hard work, and we thank you from the bottom of our hearts.

To Whitelaw Wells, our independent examiners: thank you for your help, support, and professionalism in carrying out our annual audit. Your work gives us and our stakeholders the confidence that we are accountable and transparent.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

And finally, to our valued members, our Board of Trustees, our volunteers, and the countless grassroots organisations and community groups across Central Scotland: you are the fabric of our region. Your energy, your insights, and your partnership keep us grounded, connected, and inspired.

Thank you all.

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 un-incorporated 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 of up to twelve members, who 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.

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

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

REPORT OF THE DIRECTORS

For the year ended 31 March 2026

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Registration Number
SC208570

Charity Number
SC010373

Registered Office and Operation Address

Leven Room
Stirling Community Enterprise
Drip Road
Stirling
FK8 1RW

Manager

Elaine Hill (Resigned 30/11/2025)
Eman Hani

Directors/Management Board

- Paul Quinn (Chair)
- Barkha Pabra (Vice-chair)
- Patrick Reid (Treasurer) (Resigned 01/09/2025)
- Nabela Ahmad (Resigned 28/08/2025)
- Sinjilus Belvue
- Noomi Anyanwu
- Brogan Grimley (Resigned 28/08/2025)
- Sherry Macintosh (Appointed 08/04/2025)
- Adesanmi Fasoro (Appointed 02/06/2025)
- Gabriella Mcmichael (Appointed 22/01/2026)

Independent Examiner

Kevin Cattnach 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 2026

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

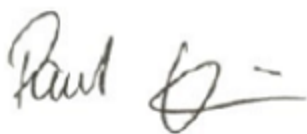
In preparing those financial statements, the directors are required to:

- 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 concern 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.

This report has been prepared in accordance with the 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) 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 21 August 2026 and signed on its behalf by:



Paul Quinn (Chairperson)
Director

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED
for the year ended 31 March 2026

I report on the accounts for the year ended 31 March 2026 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

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.



Kevin Cattnach CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh, EH3 6AT

21 August 2026

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

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

for the year ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	2026 Total £	2025 Total £
Income and endowments from:					
<i>Donations</i>		7,010	-	7,010	66,294
<i>Charitable activities:</i>					
Grants and contracts for services	3	20,000	125,967	145,967	192,377
Fees for services		-	-	-	163
<i>Investments</i>		1,818	-	1,818	2,140
Other Income		225	-	225	916
Total Income		29,053	125,967	155,020	261,890
Expenditure on:					
Charitable activities	4	68,582	139,263	207,845	194,645
Total Expenditure		68,582	139,263	207,845	194,645
Net income/(expenditure)		(39,529)	(13,296)	(52,825)	67,245
Transfers between funds	10	-	-	-	-
Net movement in funds		(39,529)	(13,296)	(52,825)	67,245
Total funds brought forward		229,116	30,927	260,043	192,798
Total funds carried forward		189,587	17,631	207,218	260,043

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 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible assets	6	1,402	2,127
Current assets			
Debtors	7	2,618	33,137
Cash at bank and in hand		208,684	230,718
		<u>211,302</u>	<u>263,855</u>
Current liabilities			
Creditors: Amounts falling due within one year	8	(5,486)	(5,939)
Net current assets		205,816	257,916
Net assets	11	<u>207,218</u>	<u>260,043</u>
Funds			
Restricted funds		17,631	30,927
Unrestricted funds		189,587	229,116
Total funds	10	<u>207,218</u>	<u>260,043</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for year to 31 March 2026. The members have not required the company to obtain an audit of financial statements for the year to 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006.
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for each financial year in accordance with the requirement of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

BALANCE SHEET

As at 31 March 2026

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The accounts were approved by the Board of Directors on 21 August 2026 and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'Paul Quinn', with a stylized flourish at the end.

**Paul Quinn (Chairperson)
Director**

A handwritten signature in dark ink, appearing to read 'Barkha Pabra', with a long horizontal line extending from the end.

**Barkha Pabra (Vice-Chairperson)
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 2026

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 2019) - (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 some funding until 31 March 2027 but remains reliant on other funders renewing their support. The charity maintains regular contact with the funders, reporting on progress and discussing plans for the future. In expectation of ongoing support, the Directors have continued to adopt the going concern basis of accounting considering a period of at least 12 months from the date of signing of these financial statements.

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, income from grants and donations are recognised when the charity becomes unconditionally entitled.
- Where related to performance and specific deliverables, income is 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 2026

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 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.

g) Grants awarded

Grants awarded are recognised as expenditure when a commitment has been made and the decision has been intimated to the beneficiary.

h) Provisions

Provisions are recognised when the charity has a present obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligations and a reliable estimate can be made of the amount of the obligation.

i) Critical accounting estimates and judgements

In the application of the Charity’s accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

1. Accounting Policies (continued)

historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Net income/(expenditure) for the year

	2026	2025
	£	£
<u>This is stated after charging:</u>		
Depreciation	2,522	2,631
Independent Examiner's remuneration – examination fee	3,120	2,880
Independent Examiner's remuneration – other services	1,080	1,229
	<u> </u>	<u> </u>

3. Grants receivable and contracts for services

	Unrestricted	Restricted	2026	2025
	Funds	funds	Total	Total
	£	£	£	£
EHRF / Inspiring Scotland	-	75,077	75,077	75,077
National Lottery Community Fund;				
- Improving Lives Fund	-	61,644	61,644	59,630
- Cost of Living (Grant underspend return)	-	(6,518)	(6,518)	-
Robertson Trust	-	-	-	30,000
Stirling Council	-	-	-	1,500
Community Wellbeing (Grant underspend return)	-	(4,236)	(4,236)	-
Peoples Postcode Trust	-	-	-	25,000
Impact Funding Partners - ARCEF	-	-	-	1,170
Corra Foundation	20,000	-	20,000	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	20,000	125,967	145,967	192,377
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Included above are restricted grants amounting to £125,967 (2025: £135,877). 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 2026

4. Expenditure on charitable activities

	Unrestricted	Restricted	2026	2025
	Funds	Funds		
	£	£	£	£
Staff costs (note 5)	51,012	110,352	161,364	145,971
Staff training and recruitment	855	649	1,504	1,303
Training, conferences and public events	2,110	9,459	11,569	5,349
Rent and rates	3,148	10,949	14,097	11,747
Telephone	1,590	228	1,818	3,148
Printing, post and stationery	14	219	233	116
Accommodation and travel	149	-	149	-
Subscriptions	549	-	549	1,293
Publicity	-	161	161	737
Website	1,187	110	1,297	312
Insurance	256	550	806	538
Miscellaneous	1,080	1,104	2,184	1,886
Professional and accountancy fees	1,709	1,239	2,948	12,263
Depreciation	599	1,923	2,522	2,631
Repairs and renewals	-	2,320	2,320	2,364
Bank charges	125	-	125	116
Loss on Disposal	-	-	-	762
<u>Governance costs</u>				
Independent Examination fee	3,120	-	3,120	2,880
Professional fees	1,080	-	1,080	1,229
	68,582	139,263	207,845	194,645

Included above is restricted expenditure amounting to £139,263 (2025: £143,735). All other expenditure was unrestricted in both the current and previous years.

5. Staff costs

	2026	2025
	£	£
Salaries and wages	144,158	134,046
Social security costs	6,244	5,388
Pension costs	10,962	6,537
	161,364	145,971

No employee received emoluments of £60,000 or more in the year.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

5. Staff costs (continued)

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

	2026 No.	2025 No.
Senior management and administrative staff	2	3
Project officers	5	3
	7	6

No director was reimbursed expenses in the current or previous year.

6. Tangible Fixed Assets

	Computer Equipment £	Office Furniture & Equipment £	Total £
Cost			
At 1 April 2025	17,226	2,436	19,662
Additions	1,797	-	1,797
Disposals	-	-	-
At 31 March 2026	19,023	2,436	21,459
Depreciation			
At 1 April 2025	15,099	2,436	17,535
Charge for year	2,522	-	2,522
Disposals	-	-	-
At 31 March 2026	17,621	2,436	20,057
Net Book Value			
At 31 March 2026	1,402	-	1,402
At 31 March 2025	2,127	-	2,127

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

7. Debtors

	2026	2025
	£	£
Grants receivable	-	30,000
Trade debtors	-	520
Prepayments and Accrued Income	2,618	2,617
	2,618	33,137

8. Creditors: Amount falling due within one year

	2026	2025
	£	£
Other creditors and accruals	5,486	5,939
	5,486	5,939

9. 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.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

10. Funds Movement

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2026 £
Restricted Funds					
Community Wellbeing Fund	4,236	(4,236)	-	-	-
Digital Device Fund	982	-	-	-	982
Global Majority Fund	6,647	-	-	-	6,647
Equality and Human Rights Fund	2,693	75,077	(77,777)	-	-
National Lottery Community Fund					
- Cost of Living	6,518	(6,518)	-	-	-
National Lottery Community Fund					
- Improving lives	5,240	61,644	(59,570)	-	7,314
New Scots Fund	2,484	-	-	-	2,484
<u>Capital funds:-</u>					
Capital Reserve – DDF Fund	1,719	-	(1,719)	-	-
Capital Reserve – EHRF Fund	408	-	(204)	-	204
	_____	_____	_____	_____	_____
Total Restricted Funds	30,927	125,967	(139,263)	-	17,631
General Unrestricted Fund	229,116	29,053	(68,582)	-	189,587
	_____	_____	_____	_____	_____
Total Funds	260,043	155,020	(207,845)	-	207,218
	=====	=====	=====	=====	=====

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

10. Funds Movement

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Restricted Funds					
Community Wellbeing Fund	4,236	-	-	-	4,236
Cybersafe Community Stirling	750	-	-	(750)	-
Digital Device Fund	982	-	-	-	982
Global Majority Fund	6,647	-	-	-	6,647
Equality and Human Rights Fund	9,997	75,077	(81,770)	(611)	2,693
National Lottery Community Fund					
- Cost of Living	10,603	-	(4,085)	-	6,518
National Lottery Community Fund					
- Improving lives	-	59,630	(54,390)	-	5,240
New Scots Fund	2,484	-	-	-	2,484
NOLB	3,444	-	-	(3,444)	-
Anti Racism Community Engagement Fund	-	1,170	(1,170)	-	-
<u>Capital funds:-</u>					
Capital Reserve – CCF Fund	762	-	-	(762)	-
Capital Reserve – COVID-19 Digital Fund	398	-	(398)	-	-
Capital Reserve – DDF Fund	3,438	-	(1,719)	-	1,719
Capital Reserve – EHRF Fund	-	-	(203)	611	408
	_____	_____	_____	_____	_____
Total Restricted Funds	43,741	135,877	(143,735)	(4,956)	30,927
General Unrestricted Fund	149,057	126,013	(50,910)	4,956	229,116
	_____	_____	_____	_____	_____
Total Funds	192,798	261,890	(194,645)	-	260,043
	=====	=====	=====	=====	=====

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

10. Funds Movement (continued)

Life Changes Trust: Funding was received to employ a part time Dementia Project Worker who will develop and deliver a support project for people from South Asian, Chinese and East Asian, African and Caribbean, Polish and East European backgrounds, people living with dementia, their carers and members of the community.

Scottish Government and Community Wellbeing Fund: Funding received to promote wellbeing.

COVID-19 Digital Support Fund: Provide tech (laptops, wifi and/or mobile phones) and support to members of the ethnic minority community who were most in need and had been detrimentally affected by COVID-19.

Global Majority Fund (CRER): To help address issues and improve the mental health of ethnic minority communities in the Forth Valley by providing a programme of activities known to help alleviate mental health problem, as well as professional mental health counsellors, with interpreters, to help our service users work through the root cause of their mental health problems.

Equality and Human Rights Fund: Funded to reduce the negative effects of inequality and marginalisation experienced by Minority Ethnic individuals across the Forth Valley via a Support and Advice Service, and enable them to engage with the wider public to enhance community cohesion and prevent discrimination via Job and Entrepreneurship language cafés.

SAREC: Funding received to fund a short-term project on financial inclusion work supporting ethnic minority communities in Central Scotland impacted by the cost of living crisis.

National Lottery Community Fund – Improving Lives: Funding received to provide professional support and advice to refugees and asylum seekers across Central Scotland.

National Lottery Community Fund – Cost of Living: Funding received to expand support and advice service to people from Central Scotland ethnic minority communities.

New Scots Fund: Funding received to support provision of ESOL to refugees.

NOLB Fund: Funding received to help support deliver of employability related opportunities for local people/parents as part of the national employability approach. The transfer in the year represents the transfer of the underspend from the previous year as agreed with the funder.

Anti Racism Community Engagement Fund (ARCEF): funding awarded by the Scottish Government to host a community event where an update on the future Anti Racism Observatory of Scotland (AROS) was shared. Representatives from the ethnic minority communities in Central Scotland were invited to the consultation to discuss their lived experience and understanding of systemic racism over the years, the root causes for this, and how they feel it has changed, if at all. The aim was to contribute these experiences to the future AROS, ensuring the perspectives of ethnic minorities are sustainably and meaningfully embedded into the development and delivery of the new organisation.

CENTRAL SCOTLAND REGIONAL EQUALITY COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2026

10. Funds Movement (continued)

Cybersafe Community Stirling: Funding received to provide training.

The transfers from restricted funds represent amounts transferred as a contribution to core overheads and management costs of the charity.

Capital Reserve: Representing the net book value of fixed assets purchased with restricted grants. The transfers in the previous year represents capital additions and disposals.

11. Analysis of net assets between funds

	Unrestricted	Restricted	Total
	£	£	£
As at 31 March 2026:-			
Tangible fixed assets	1,198	204	1,402
Net current assets	188,389	17,427	205,816
	189,587	17,631	207,218
	Unrestricted	Restricted	Total
	£	£	£
As at 31 March 2025:-			
Tangible fixed assets	-	2,127	2,127
Net current assets	229,116	28,800	257,916
	229,116	30,927	260,043

12. Company limited by guarantee

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

13. Operating lease commitments

At the year end the charitable company had total commitments under non-cancellable operating leases as set out below:

	2026	2025
	£	£
Operating leases for land and buildings payable:		
In less than 1 year	2,350	2,350

