

EQUALITY NOW

England & Wales · Charity number 1107613

Details

Status Registered

Legal form Charitable company

Company number [04926476](#)

Registered 2005-01-13

Register [View on the Charity Commission register](#)

Contact

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Burnham Yard
London End
Beaconsfield
Buckinghamshire
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Phone 07445699371

Email ukinfo@equalitynow.org

Website www.equalitynow.org

Activities

Objects: TO PROMOTE THE DOMESTIC AND INTERNATIONAL HUMAN RIGHTS (AS DEFINED IN THIS CLAUSE) OF WOMEN AND IN PARTICULAR:1. TO ADVANCE THE EDUCATION OF THE PUBLIC BY CARRYING OUT RESEARCH INTO THE MAINTENANCE AND OBSERVANCE OF HUMAN RIGHTS, PARTICULARLY AS RELATES TO WOMEN, AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH;2. TO PROMOTE INTERNATIONAL HUMAN RIGHTS FOR THE BENEFIT OF THE PUBLIC BY RAISING PUBLIC AWARENESS OF INTERNATIONAL HUMAN RIGHTS, PARTICULARLY AS RELATES TO WOMEN, BY DISSEMINATING MATERIALS REGARDING THE HUMAN RIGHTS OF WOMEN AND THE VIOLATION OF SUCH HUMAN RIGHTS;3. TO PROCURE, THROUGH INTERNATIONAL HUMAN RIGHTS ADVOCACY, THE ABOLITION OF DISCRIMINATION AND VIOLENCE AGAINST WOMEN;4. TO PROVIDE RELIEF TO NEEDY VICTIMS OF BREACHES OF HUMAN RIGHTS, PARTICULARLY WOMEN;"DOMESTIC HUMAN RIGHTS" MEANS THOSE HUMAN RIGHTS WHICH:(1) CONSTITUTE FREEDOM FROM GENOCIDE, SLAVERY OR THE SLAVE TRADE, UNLAWFUL FORCED LABOUR, EXTRA-JUDICIAL KILLING OR TORTURE; OR(2) ARE ENSHRINED OR INCORPORATED INTO THE DOMESTIC LAW OF THE COUNTRY IN WHICH IT IS SOUGHT TO PROMOTE THOSE RIGHTS; OR(3) DEFINED IN ANY INTERNATIONAL TREATY ON HUMAN RIGHTS (INCLUDING THE EUROPEAN CONVENTION ON HUMAN RIGHTS AND FUNDAMENTAL FREEDOMS OF 1950, AND ANY SUCH DECLARATION RESOLUTION OR CONVENTION OF THE UNITED NATIONS OR ANY OF ITS ORGANS OR AGENCIES OR ANY TREATY OR INTERNATIONAL AGREEMENT ENTERED INTO BY ANY MEMBER OF THE UNITED NATIONS THAT IS REGISTERED UNDER ARTICLE 102(1) OF THE UNITED NATIONS CHARTER, INCLUDING IN ALL CASES ANY SUPPORTING DOCUMENT AND ANY SUBSEQUENT AMENDMENT AND INCLUDING THOSE RULES AND LAWS WHICH FALL INTO THIS CATEGORY AND WHICH MAY BE DESCRIBED AS "INTERNATIONAL HUMANITARIAN LAW" WHICH CAN BE ENFORCED IN RELEVANT INTERNATIONAL TRIBUNAL)."INTERNATIONAL HUMAN RIGHTS" MEANS ANY RIGHTS SECURED BY INTERNATIONAL LAW, WHICH DO NOT FALL WITHIN THE DEFINITION OF DOMESTIC HUMAN RIGHTS.

Activities: Equality Now works for the protection and promotion of the human rights of women and girls around the world. Working with national women's rights organisations and individual activists, we document violence and discrimination against women and girls and add an international action overlay to support their efforts to advance equality rights and defend individual women who are suffering abuse.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE, WORLDWIDE.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,913,649	£2,653,732	£1,043,247	17
2023-12-31	£2,085,153	£2,381,082	£784,186	17
2022-12-31	£2,295,290	£1,809,172	£1,080,720	13
2021-12-31	£1,478,245	£1,262,891	£594,602	9
2020-12-31	£982,328	£1,014,573	£379,248	9

Trustees

Name	Role	Appointed
Chadia El Meouchi		2022-04-02
Julia Mary Middleton		2024-03-15
Melissa Berman		2025-01-01
Michelle Ann Harrison		2026-02-01
Shalin Punni		2025-09-01
Sharmila Sinha		2023-01-10
Yasmin Waljee		2023-04-28

Accounts

Charity registration number 1107613

Company registration number 04926476 (England and Wales)

EQUALITY NOW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

EQUALITY NOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms C El Meouchi	
	Ms P Amira	
	Ms S Sinha	
	Ms Y Waljee	
	Ms J M Middleton	(Appointed 15 March 2024)
	Ms M Berman	(Appointed 1 January 2025)
Secretary	Ms S Sinha	
Charity number	1107613	
Company number	04926476	
Principal address	c/o SEESAW 86 Princes Street Manchester M1 6NG	
Registered office	c/o Azets Holdings Limited Burnham Yard London End Beaconsfield Buckinghamshire United Kingdom HP9 2JH	
Auditor	Azets Audit Services Westpoint Lynch Wood Peterborough Cambridgeshire United Kingdom PE2 6FZ	
Bankers	Lloyds Bank plc Charing Cross Branch 49 Strand London WC2N 5LL	

EQUALITY NOW

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 29

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 December 2024.

The charitable company was incorporated on 9 October 2003 with the liability of its members limited by guarantee. The charitable company is governed by its Memorandum and Articles of Association dated the 7 March 2019 (updated from the original version from the 24 September 2003).

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

Objectives and activities

Equality Now works to end violence and discrimination against women through the mobilisation of public pressure. Issues of concern to Equality Now include:

- Rape
- Violence against women, including online violence
- Sex discrimination
- Sexual exploitation
- Female genital mutilation
- Child marriage

The trustees of the charitable have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Introduction to Equality Now

Equality Now was incorporated in England and Wales on the 9 October 2003 and obtained charity status on the 13 January 2005. The Board of Trustees comprises of 6 women leaders from around the world, including from Lebanon, Kenya, the United Kingdom and the United States of America.

Our mandate is to promote the human rights of women and girls. We aim to do this by researching violations of the human rights of girls and women, publicising and distributing the outcome of our research and larger analyses and building a worldwide network of supporters and partners who want to advocate for women's rights. Providing information and a channel for advocacy are the first steps to achieving change.

Since we consider access to information critical in the promotion of rights, Equality Now's materials are free and also available to the general public via our website: www.equalitynow.org. We also join with other women's and human rights groups in advocacy which seeks to foster a climate of respect for women's rights.

Our four main programme areas are focused on: legal equality, ending sexual violence, ending harmful practices such as female genital mutilation and child "marriage" and ending sexual exploitation. We add an international layer of support to work being carried out by grassroots organisations and our goals are led by local needs and priorities. We work where we believe we can have the most impact to help improve the lives of a significant number of girls and women and in areas where we feel our campaigns can make the most difference.

Equality Now is also registered with the United Nations and takes advantage of critical opportunities, such as meetings of various human rights committees and the annual Commission on the Status of Women, to bring issues of concern into the international arena and to link up with other groups working on similar concerns. Equality Now also has sister offices in Lebanon, Kenya and the United States of America.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Some highlights from 2024 include:

Equality Now continued to build on its work with the Alliance for Universal Digital Rights (AUDRI) to explore ways of creating a digital future in which everyone can enjoy equal rights to safety, freedom and dignity – whoever they are and wherever, whenever and however they exist and connect in the digital world. Equality Now and AUDRI issued a report in April 2024, together with Vulnera (The International Observatory on Vulnerable People In data protection) about how best to safeguard women and girls in the virtual world. We started to collect information about women's lived experience of online violence from Kenya and India to fully understand the issue and thereby develop solutions to address it. Equality Now was increasingly recognised as an expert in this field, with well-attended events at the UN's Commission on the Status of Women in March and several invitations to high-level meetings, including as a speaker to the AI Global Summit in Seoul in May whose aim was to advance global discussions on AI, bringing together international governments, AI companies, academia and civil society; and as a participant in the Council of Europe's Expert committee on artificial intelligence, equality and discrimination which is pursuing a comprehensive multi-stakeholder approach to ensure the promotion of equality, including gender equality and to avoid risks to discrimination in the context of AI systems.

Our work on ending sexual violence continued to gather strength and new partnerships. The South Asian Movement for Accessing Justice (SAMAJ - Uniting Against Sexual Violence) grew out of Equality Now's 2021 report, *Sexual Violence in South Asia: Legal and Other Barriers to Justice for Survivors*, co-authored with Dignity Alliance. SAMAJ was launched officially in June consisting of representatives from Bangladesh, India, Nepal, Sri Lanka and the Maldives with the aim to address and combat sexual violence in the region. Its first action was to update the report and set a programme of work for ongoing research and advocacy initiatives. Equality Now currently serves as the Secretariat to SAMAJ.

In Eurasia, the focus continued to be on better understanding and addressing the particular difficulties of women and girls with disabilities, survivors of sexual violence, in accessing justice. An expert meeting was convened in Serbia in September to learn more generally about this issue and specifically to inform our collaborations in Kyrgyzstan around improving criminal justice processes and practices. It followed a standing-room-only discussion in March at the UN's Commission on the Status of Women which focused on sexual violence and disability in the context of work in Latin America and a summer course organised by the Centre for Disability Law & Policy at the University of Galway on gender and disability justice attended by Equality Now's Global Lead for the Campaign to End Sexual Violence, where we took the opportunity to broaden our connections and reach out to experts in this field. The Global Lead also presented information to the CEDAW Committee in Geneva collected from nearly 40 civil society groups on this issue.

Filming continued on a documentary on two cases in Kyrgyzstan as well as research in Central Asia to identify obstacles to justice in the legal system in three countries there, while the same research was also conducted in Georgia. In addition, we continued work under a European Commission grant, *Strengthening the role of civil society and building sustainable cooperation in promoting gender equality in Uzbekistan*, to exchange knowledge and experience of international human rights mechanisms and strengthen networks with civil society there, where groups began their own designed programmes.

In October, Equality Now issued a well-received report, *Breaking Barriers: Addressing Child, Early and Forced Marriages in Eurasia*, which uncovered persistent challenges and legal and policy issues that continue to drive this harmful practice.

An expert discussion was held with activists in November in South Asia including with voices across the diaspora to strategise on taking the movement to end female genital mutilation (FGM) ahead. A short film, 'The Beginning' was also developed on ending FGM in India, which received 10 nominations and 3 awards in various film festivals. The film was screened in Mumbai and Delhi in partnership with UNFPA to raise awareness on the issue of FGM in India.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Equality Now continued to partner with civil society around the world to make submissions to treaty bodies and UN mechanisms to promote adherence to international human rights on our four programme areas and offered expertise to those looking to use the law to create an environment of support for women's rights. Staff gave several media interviews throughout the year and were invited by the Council of Europe to an expert consultation meeting. Colleagues also participated in the Asia Pacific Regional Forum to follow up and review progress on the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs) at the regional level, including co-organising a side-event which highlighted FGM as a priority human rights issue in Asia. Our advocacy, using a policy brief developed for the purpose, contributed to language around FGM being included in the civil society and inter-government outcome documents for the Asia-Pacific Beijing+30 regional review.

Financial review

During the year, income of £2,913,649 was received, including £527,179 worth of donated services. This income was applied to the objects of the charity.

The net movement in unrestricted funds for the year, as shown in the Statement of Financial Activities, amounted to total net incoming resources of £399,032 which has increased the unrestricted funds to £1,043,247.

Restricted funds stand at £nil at the year ended 31 December 2024.

The charitable company's net assets at the 31 December 2024 were £1,043,247.

Reserves policy

The charity aims to hold reserves equivalent to 6 months expenditure. During the coming year, efforts will continue to be directed towards increasing the level of reserves.

Risk Management

Equality Now uses agreed international and regional human rights standards as well as countries' own legal provisions as benchmarks for its international advocacy. Extreme care is taken to verify the accuracy of everything we print, which is checked in broad consultation both internally and with outside experts.

The trustees of the charitable company have identified and reviewed the major risks facing the charity and have established internal controls to mitigate these risks. The trustees confirm that the controls implemented are appropriate to the size of the charity and the nature of its operations.

We reviewed and updated all our internal processes, procedures, data systems and documentation in order to comply with the UK GDPR when it came into force in 2018. Equality Now complies with the UK GDPR as a controller and processor of data and we work with our suppliers and partner organisations to ensure they can meet these obligations. We are implementing the relevant policies and practices to ensure we protect any data handled for employees, donors, supporters, suppliers and partners and are keeping informed to comply with future systems the UK might adopt.

We continue to keep abreast of any changes to the law which affect the charity, including with respect to governance and employment law.

All work saved to the computer network is backed up on the cloud. We have recently reviewed our IT system and have ensured that appropriate safeguards are in place against unauthorised access.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods

Equality Now's long-term aim is to create an environment where women's rights are respected and upheld. To achieve this, we will continue with targeted campaigns to promote the human rights of women and girls.

Our focus for 2025 will be particularly to build on the promotion of universal standards on digital rights so that everyone can enjoy equal rights to safety, freedom and dignity and to propose new solutions to the violence faced by women and girls online. We will look to build stronger partnerships and networks in the areas of our work, as highlighted, and will aim to broaden our global reach, specifically developing further broad partnerships with civil society, legal practitioners, UN member states and others for joint collaborations and a more informed intersectional approach. We will continue the development of a number of new protocols aimed at prevention of sexual violence and enhanced access to justice, with a particular focus on marginalised communities, including women and girls with disabilities and girls and adolescents generally. We will elevate our work to address harmful practices particularly child, early and forced marriage in Eurasia and FGM in India, building on the research we have undertaken, and will continue to highlight laws which discriminate against women and girls in order that obstacles will be removed to women's and girls' full participation in society.

Structure, governance and management

The charitable company was incorporated on 9 October 2003 with the liability of its members limited by guarantee. The charitable company is governed by its Memorandum and Articles of Association dated the 7 March 2019 (updated from the original version from the 24 September 2003).

The trustees unanimously approved by resolution changes to the charitable company's Articles of Association which simplified and clarified provisions regarding meetings and the scope of delegation of authority to the Executive Officer.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms D Feeney	(Resigned 1 January 2025)
Mr D Kelly Jr	(Resigned 15 February 2024)
Ms C El Meouchi	
Ms P Amira	
Ms S Sinha	
Ms Y Waljee	
Ms J M Middleton	(Appointed 15 March 2024)
Ms M Berman	(Appointed 1 January 2025)

Recruitment and appointment of trustees

Equality Now's board has a nominating committee which nominates new trustees for consideration by the full board. Suggestions come from staff and existing trustees and selection preference is given to those candidates who represent skills and geographical women's rights knowledge missing from the Board at any given time. The nominating committee interviews shortlisted candidates to ensure they have time to commit to the organisation and are committed to Equality Now's work and policies. Successful candidates are then recommended to the full board for approval.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The Board of Trustees is responsible for deciding, with input from the staff, the strategic plan and general work orientation of the organisation as well as its policies. The staff makes day-to-day decisions and implements the plan and policies.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2024

Induction and training of trustees

New trustees on joining are given a copy of all Equality Now policies and are onboarded via discussions with staff and other board members. They are then given a board “buddy” to guide them as necessary during their term.

Related parties

The charity has a close relationship with the Equality Now offices in New York and Nairobi.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Ms S Sinha

Trustee

Date: 9th April 2025

EQUALITY NOW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, who are also the directors of Equality Now for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EQUALITY NOW

Opinion

We have audited the financial statements of Equality Now (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tracey Richardson BSc (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

10th April 2025
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Chartered Accountants
Statutory Auditor

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Azets Audit Services is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EQUALITY NOW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	2,426,143	484,282	2,910,425	1,829,646	252,629	2,082,275
Investments	4	2,743	-	2,743	1,719	-	1,719
Other income	5	481	-	481	1,159	-	1,159
Total income		2,429,367	484,282	2,913,649	1,832,524	252,629	2,085,153
<u>Expenditure on:</u>							
Charitable activities	6	2,013,045	640,687	2,653,732	2,018,725	362,357	2,381,082
Net incoming/(outgoing) resources before transfers		416,322	(156,405)	259,917	(186,201)	(109,728)	(295,929)
Gross transfers between funds		(16,434)	16,434	-	(14,618)	14,618	-
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		399,888	(139,971)	259,917	(200,819)	(95,110)	(295,929)
<u>Other recognised gains and losses</u>							
Other gains or losses	12	(856)	-	(856)	(605)	-	(605)
Net movement in funds		399,032	(139,971)	259,061	(201,424)	(95,110)	(296,534)
Fund balances at 1 January 2024		644,215	139,971	784,186	845,639	235,081	1,080,720
Fund balances at 31 December 2024		1,043,247	-	1,043,247	644,215	139,971	784,186

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

All income and expenditure derive from continuing activities.

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

EQUALITY NOW

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	65,964		67,357	
Cash at bank and in hand		1,070,020		827,590	
		<u>1,135,984</u>		<u>894,947</u>	
Creditors: amounts falling due within one year	14	(92,737)		(110,761)	
Net current assets			1,043,247		784,186
Income funds					
Restricted funds	16		-		139,971
Unrestricted funds			1,043,247		644,215
			<u>1,043,247</u>		<u>784,186</u>

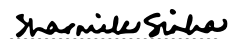
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 9th April 2025



Ms S Sinha
Trustee

Company registration number 04926476

EQUALITY NOW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		239,687		(121,549)
Investing activities					
Investment income received		2,743		1,719	
Net cash generated from investing activities			2,743		1,719
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			242,430		(119,830)
Cash and cash equivalents at beginning of year			827,590		947,420
Cash and cash equivalents at end of year			1,070,020		827,590

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Equality Now is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Azets Holdings Limited, Burnham Yard, London End, Beaconsfield, Buckinghamshire, HP9 2JH, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

Equality Now continues to receive support from its connected charities and thus at the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

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

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

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income, other than capital grants, is recognised in the Statement of Financial Activities as soon as it is receivable unless there are requirements of the funder related to performance and specific deliverables. These grants are accounted for as the charity earns the right to consideration by its performance, adjusted to reflect the time value of money. Where the income is received in advance of its recognition, it is deferred and included in creditors. Where entitlement occurs before the income is received, the income is accrued and included in debtors.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Donated services are credited to the Statement of Financial Activities based on the time spent volunteering for the charity and the fair market value of the services.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended and the corresponding liability are recognised in period in which they are incurred. Management and administration costs include expenditure on general administration, management and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The charitable company's capitalisation policy is to only capitalise tangible fixed assets that cost more than £2,000.

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

Leasehold improvements	5 years or remainder of lease if shorter
Computers	2% on cost

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Taxation

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

1.10 Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

1.11 Retirement benefits

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

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.13 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in net income/expenditure for the period.

2 Critical accounting estimates and judgements

In the application of the charitable company'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 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.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	21,057	-	-	-	21,057	-	34,392	-	-	-	34,392	-
Legacies receivable	-	-	-	-	-	-	24,000	-	-	-	24,000	-
Grants received	1,877,907	484,282	484,282	2,362,189	2,362,189	252,629	1,556,487	252,629	1,809,116	1,809,116	214,767	-
Donated goods and services	527,179	-	-	527,179	527,179	-	214,767	-	-	-	214,767	-
	2,426,143	484,282	484,282	2,910,425	2,910,425	252,629	1,829,646	252,629	2,082,275	2,082,275		
Donations and gifts												
Donations	19,518	-	-	19,518	19,518	-	33,658	-	-	-	33,658	-
Gift Aid	1,539	-	-	1,539	1,539	-	734	-	-	-	734	-
	21,057	-	-	21,057	21,057	-	34,392	-	-	-	34,392	-
Grants receivable for core activities												
Equality Now Americas	1,875,547	477,189	477,189	2,352,736	2,352,736	209,977	1,556,487	209,977	1,766,464	1,766,464	14,363	-
Equality Now Africa	2,360	7,093	7,093	9,453	9,453	-	-	-	-	-	28,289	-
Other grants	-	-	-	-	-	-	-	-	-	-	-	-
	1,877,907	484,282	484,282	2,362,189	2,362,189	252,629	1,556,487	252,629	1,809,116	1,809,116		

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	2,743	1,719

5 Other income

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Other income	481	1,159

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	2024 £	2023 £
Staff costs	1,219,229	1,237,154
Insurance	761	3,709
Telephone	491	1,281
Postage and stationery	14,947	24,252
Travel and accommodation	113,004	122,252
Consultancy	409,206	471,639
Rent	2,636	845
Office equipment	3,502	9,258
Translation and interpretation	17,527	46,392
Bank charges	5,537	5,022
Legal expenses	527,179	214,767
Staff training	3,100	778
	<u>2,317,119</u>	<u>2,137,349</u>
Grant funding of activities (see note 7)	143,111	48,421
Share of support costs (see note 8)	174,406	179,573
Share of governance costs (see note 8)	19,096	15,739
	<u>2,653,732</u>	<u>2,381,082</u>
Analysis by fund		
Unrestricted funds	2,013,045	2,018,725
Restricted funds	640,687	362,357
	<u>2,653,732</u>	<u>2,381,082</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Grants payable

	2024 £	2023 £
Grants to institutions (12 grants):		
Uthema	3,900	5,908
Forum for Women, Law & Development	14,196	10,238
NIHOL	88,603	29,316
Equality Now Inc	(2,446)	2,959
Breakthrough Trust	8,107	-
Kenya ICT Action Network	16,149	-
Life Bloom Services International	777	-
People Serving Girls At Risk	6,228	-
Trace Kenya	792	-
Women's Development Centre	1,612	-
Bangladesh Legal Aid & Services Trust (BLAST)	1,617	-
Awareness Against Human Trafficking (HAART)	3,576	-
	<u>143,111</u>	<u>48,421</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	162,298	-	162,298	159,846	-	159,846
Insurance	5,931	-	5,931	1,918	-	1,918
Telephone, postage and stationery	307	-	307	966	-	966
Sundries	726	-	726	856	-	856
Travel and accommodation	1,587	-	1,587	3,084	-	3,084
Consultancy	-	-	-	8,608	-	8,608
Rent	680	-	680	6	-	6
Office equipment	-	-	-	75	-	75
Staff training	349	-	349	1,836	-	1,836
Credit card fees and bank charges	369	-	369	311	-	311
Legal expenses	2,159	-	2,159	2,067	-	2,067
Audit fees	-	17,076	17,076	-	14,100	14,100
Accountancy	-	1,800	1,800	-	1,513	1,513
Legal and professional	-	220	220	-	126	126
	<u>174,406</u>	<u>19,096</u>	<u>193,502</u>	<u>179,573</u>	<u>15,739</u>	<u>195,312</u>
Analysed between Charitable activities	<u>174,406</u>	<u>19,096</u>	<u>193,502</u>	<u>179,573</u>	<u>15,739</u>	<u>195,312</u>

Governance costs includes payments to the auditors of £17,076 (2023- £14,100) for audit fees and £1,800 (2023- £1,513) for non-audit fees.

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
17	17

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	1,197,406	1,205,714
Social security costs	129,080	136,453
Other pension costs	55,041	54,833
	<u>1,381,527</u>	<u>1,397,000</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 - £70,000	2	5
£70,001 - £80,000	3	2
£80,001 - £90,000	1	-
£100,001 - £110,000	1	1
£120,001 - £130,000	1	2
£160,001 - £170,000	1	-
	<u>1</u>	<u>-</u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Other gains or losses

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Foreign exchange losses	<u>856</u>	<u>605</u>

13 Debtors

Amounts falling due within one year:	2024 £	2023 £
Amounts owed by fellow group undertakings	2,360	-
Other debtors	55,390	59,585
Prepayments and accrued income	8,214	7,772
	<u>65,964</u>	<u>67,357</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		39,297	-
Deferred income	15	-	409
Trade creditors		6,299	47,634
Amounts owed to fellow group undertakings		853	-
Accruals and deferred income		46,288	62,718
		<u>92,737</u>	<u>110,761</u>

15 Deferred income

	2024 £	2023 £
Other deferred income	-	409
	<u>-</u>	<u>409</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	409
	<u>-</u>	<u>409</u>
Movements in the year:		
Deferred income at 1 January 2024	409	13,698
Released from previous periods	(409)	(13,289)
	<u>-</u>	<u>409</u>
Deferred income at 31 December 2024	-	409

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

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

	Balance at 1 January 2023	Movement in funds				Balance at 1 January 2024	Movement in funds				Exchange differences	Incoming resources	Movement in funds				Exchange differences	Balance at 31 December 2024
		£	£	£	£		£	£	£	£			£	£	£	£		
European Commission	219,162	-	(79,191)	-	139,971	-	-	(148,530)	8,559	-	-	-	-	-	-	-	-	
Comic Relief	(3,349)	28,289	(30,704)	6,932	(1,168)	-	-	-	-	-	-	-	-	-	-	-	-	
Gates Foundation	-	3,142	(3,207)	-	65	-	-	(87,201)	-	85,826	-	-	1,375	-	-	-	-	
InMaat Foundation	-	77,724	(81,297)	-	3,573	-	-	(74,531)	-	73,315	-	-	1,216	-	-	-	-	
Lovell Foundation	-	3,513	(3,520)	-	7	-	-	(13,839)	-	13,611	-	-	228	-	-	-	-	
Oak	-	4,628	(4,623)	-	(5)	-	-	-	-	-	-	-	-	-	-	-	-	
SIDA	-	3,763	(3,734)	-	(29)	-	-	-	-	-	-	-	-	-	-	-	-	
New Venture	-	5,184	(5,284)	-	100	-	-	-	-	-	-	-	-	-	-	-	-	
UN Women	69	-	-	-	(69)	-	-	-	-	-	-	-	-	-	-	-	-	
Wallace Global	346	7,487	(7,727)	-	(106)	-	-	(8,270)	-	8,148	-	-	122	-	-	-	-	
Winifred Stevens																		
Foundation	(3,156)	29,541	(30,061)	3,157	519	-	-	(99,547)	-	97,612	-	-	1,935	-	-	-	-	
Gucci	21,340	78,758	(100,956)	-	858	-	-	(28,919)	-	27,833	-	-	1,086	-	-	-	-	
POWF	669	2,754	(4,207)	-	784	-	-	(7,093)	-	7,093	-	-	-	-	-	-	-	
UNFPA	-	7,846	(7,846)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mastercard Foundation	-	-	-	-	-	-	-	(120,993)	-	119,225	-	-	1,768	-	-	-	-	
Nancy's Very Own	-	-	-	-	-	-	-	(51,244)	-	51,104	-	-	140	-	-	-	-	
Wellsprings																		
Philanthropic Funds	-	-	-	-	-	-	-	(520)	-	515	-	-	5	-	-	-	-	
	235,081	252,629	(362,357)	10,089	4,529	139,971		(640,687)	8,559	484,282			7,875				-	

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

(Continued)

European Commission

These funds were for strengthening the role of civil society and building sustainable cooperation in promoting gender equality in Uzbekistan.

Comic Relief

The funds were to undertake collective advocacy actions, with local partners, aimed at addressing pervasive violence and discrimination against adolescent girls in and out of schools in Sierra Leone.

Gates Foundation

The 12 commitments made by the Government of Kenya during the Generation Equality Forum establish a firm foundation for the full realisation of women's rights. It does so not only by reiterating the robust legal framework that currently exists with regards to women's rights in the Kenyan context but also by reinforcing political will from the top-most office in the country towards the fulfilment of these laws and policies. Equality Now was a central interlocutor in advocating for these commitments, premising its next action (*Gender Justice II Project: Deepening SDG5 and GEF Commitments Accountability in Kenya*) of seeing through the implementation of these commitments.

The new funding is to fund general support for gender justice work.

InMaat Foundation

The overall purpose of the grant was to support Equality Now's campaign to address online sexual exploitation and abuse and secure universal digital rights. The grant supports the Alliance for Universal Digital Rights campaign's advocacy for feminist-informed global digital governance frameworks underpinned by international human rights law and standards and our advocacy for international joined-up laws and policies to prevent and address online sexual exploitation and abuse.

Lovell Foundation

The funds were used to conduct research, produce reports and create engaging educational materials to highlight gender equality gaps in the US, focusing on issues such as child marriage, FGM and sexual violence. Through partnerships with media, grassroots coalitions and international bodies, we amplified diverse voices, promoted legal reforms and pushed for greater accountability on gender equality commitments.

Oak

These funds are to accelerate solutions to end sexual violence in Latin America, particularly with respect to adolescent girls. The new fund is restricted to work targeting LAC and sexual violence with a particular focus on girls.

SIDA

As a contribution to the achievement of the AU's "All for Maputo Protocol" programme, the SOAWR Coalition adopted the same objectives under the project "All for Maputo Protocol Initiative" (AMPI). Supported by the Swedish International Development Cooperation Agency (SIDA) from November 2019 to March 2024, AMPI was coordinated by Equality Now, serving as the Secretariat of the Coalition. The AMPI formed a major part of the SOAWR Strategic Plan 2020-2024, which itself was developed as one of the initial project outputs.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

(Continued)

New Venture

The grant supported Equality Now and our local partners in Kenya in disseminating the Out of the Shadows Global Index on child sexual exploitation and abuse. We engaged policymakers and CSOs and developed policy recommendations in a policy brief.

UN Women

To work with national and regional partners so that they have strengthened evidence-based knowledge and capacity to assess gaps, draft new and/or strengthen existing legislation and policies and enforce implementation of existing legislation on ending, sexual and gender-based violence, FGM and child marriage, that are in line with international human rights standards and treaty bodies recommendations.

Wallace Global

The Wallace Global Fund grant supports Equality Now's global campaign to end female genital mutilation. The global campaign to end FGM covered the following three main areas in 2024: (i) Accelerating efforts to end FGM in the Middle East and North Africa region; (ii) Advocating for FGM to be addressed as a priority issue in Asia; and (iii) Research on FGM as a global issue.

Winifred Stevens Foundation

These funds are for strengthening work against sexual violence in five South Asian countries.

Gucci

To accelerate access to justice for sexual violence survivors in countries in South Asia.

POWE

The Young Women for Awareness, Agency, Advocacy and Accountability (YW4A) programme is an innovative new partnership being implemented in Egypt, Kenya, Palestine and South Sudan. A five-year initiative, YW4A has been designed and funded in partnership with the Netherlands Government's Ministry of Foreign Affairs, in consultation with the Netherlands Government Embassies in the four focus countries. Built on collaboration between partners and stakeholders at local to international levels, YW4A was co-created by four consortium partners: World Young Women's Christian Association (World YWCA), Equality Now, YWCA Palestine and YWCA Kenya; two implementing partners, YWCA South Sudan and Ibrahimia Media Centre; and two technical partners, KIT Royal Tropical Institute and Faith to Action Network (F2A).

UNFPA

UNFPA's grant in 2024 supported the organisation of an inter-generational strategic Convening to End FGM in Africa, bringing together activists and unifying voices and actions across generations.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds

(Continued)

Mastercard Foundation

This grant seeks to promote inclusive innovation through research addressing gender inequality, discrimination, injustice and abuse in online spaces that are aided by the use of digital technologies. Equality Now and its partner organisation, Women Leading in AI, have created the Alliance for Universal Digital Rights (AUDRI), a global campaign working to address online barriers, guarantee the rights of women and girls in the digital realm and ensure technology is gender-inclusive and a force for good. AUDRI advocated for the adoption of common international standards in the form of a gender-inclusive universal digital rights framework to be incorporated into the UN's Global Digital Compact (GDC) and reflected in existing international treaties and review bodies.

Nancy's Very Own

The grant supports our campaign to address online sexual exploitation and abuse, which is disproportionately affecting women and girls in every part of the world, through the adoption of common, effective international and national standards in laws and policies for addressing online harms and guaranteeing the rights of all people, particularly the most marginalised, in the digital realm. The campaign supports the empowerment and equality of women and girls in all their diversity and the adoption of appropriate international and national standards, including those that address the role and responsibility of governments, digital technology companies and other actors to protect those rights.

Wellsprings Philanthropic Funds

Wellspring has been a long-standing donor for EN's work around the ratification, domestication and implementation of the Maputo Protocol. The current grant's goal is to ensure that girls and women whose human rights have been violated access justice through judicial mechanisms at the national and regional levels, per the minimum standards articulated in the Maputo Protocol. Increased awareness and advocacy by law students through a moot court competition, training of legal researchers and participation of Equality Now and SOAWR coalition members in the African Commission are among the activities under this grant.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:						
Current assets/(liabilities)	1,043,247	-	1,043,247	644,215	139,971	784,186
	<u>1,043,247</u>	<u>-</u>	<u>1,043,247</u>	<u>644,215</u>	<u>139,971</u>	<u>784,186</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>465,240</u>	<u>454,961</u>

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

	Grants received		Grants made	
	2024 £	2023 £	2024 £	2023 £
Equality Now (New York)	2,352,736	1,766,464	(2,446)	2,959
Equality Now (Nairobi)	9,453	14,363	-	-
	<u>2,362,189</u>	<u>1,780,827</u>	<u>(2,446)</u>	<u>2,959</u>

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2024 £	2023 £
Equality Now (New York)	<u>853</u>	<u>-</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed by related parties	
	2024 £	2023 £
Equality Now (Nairobi)	2,360	-
	<u>2,360</u>	<u>-</u>
19 Cash generated from operations	2024 £	2023 £
Surplus/(deficit) for the year	259,917	(295,929)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,743)	(1,719)
Foreign exchange differences	(856)	(605)
Movements in working capital:		
Decrease in debtors	1,393	144,776
(Decrease)/increase in creditors	(17,615)	45,217
(Decrease) in deferred income	(409)	(13,289)
	<u>239,687</u>	<u>(121,549)</u>
Cash generated from/(absorbed by) operations	239,687	(121,549)
	<u>239,687</u>	<u>(121,549)</u>
20 Analysis of changes in net funds		
The charitable company had no debt during the year.		

Accounts

Charity registration number 1107613

Company registration number 04926476 (England and Wales)

EQUALITY NOW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

EQUALITY NOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D Feeney	(Appointed 28 April 2023)
	Ms C El Meouchi	
	Ms P Amira	
	Ms S Sinha	(Appointed 10 January 2023)
	Ms Y Waljee	(Appointed 28 April 2023)
	Ms J M Middleton	(Appointed 15 March 2024)
Secretary	Ms S Sinha	(Appointed 10 January 2023)
Charity number	1107613	
Company number	04926476	
Registered office	C/O Azets Burnham Yard London End Beaconsfield Bucks HP9 2JH	
Auditor	Azets Audit Services Suites B & D Burnham Yard London End Beaconsfield Buckinghamshire United Kingdom HP9 2JH	

EQUALITY NOW

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 25

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 December 2023.

The charitable company was incorporated on 9 October 2003 with the liability of its members limited by guarantee. The charitable company is governed by its Memorandum and Articles of Association dated the 7 March 2019 (updated from the original version from the 24 September 2003).

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

Objectives and activities

Equality Now works to end violence and discrimination against women through the mobilisation of public pressure. Issues of concern to Equality Now include:

- Rape
- Domestic violence
- Reproductive rights
- Trafficking
- Female genital mutilation
- Political participation
- Sex discrimination

The trustees of the charitable have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Introduction to Equality Now

Equality Now was incorporated in England and Wales on the 9 October 2003 and obtained charity status on the 13 January 2005. The Board of Trustees comprises of 6 women leaders from around the world, including from Lebanon, Kenya, the United Kingdom and the United States of America.

Our mandate is to promote the human rights of women and girls. We aim to do this by researching violations of the human rights of girls and women, publicising and distributing the outcome of our research and larger analyses and building a worldwide network of supporters who want to advocate for women's rights. Providing information and a channel for advocacy are the first steps to achieving change.

Since we consider access to information critical in the promotion of rights, Equality Now's materials are free and also available to the general public via our website: www.equalitynow.org. We also join with other women's and human rights groups in advocacy which seeks to foster a climate of respect for women's rights.

Our four main programme areas are focused on: legal equality, ending sexual violence, ending harmful practices such as female genital mutilation and child "marriage" and ending sexual exploitation. We add an international layer of support to work being carried out by grassroots organisations and our goals are led by local needs and priorities. We work where we believe we can have the most impact to help improve the lives of a significant number of girls and women and in areas where we feel our campaigns can make the most difference.

Equality Now is also registered with the United Nations and takes advantage of critical opportunities, such as meetings of various human rights committees and the annual Commission on the Status of Women, to bring issues of concern into the international arena and to link up with other groups working on similar concerns. Equality Now also has sister offices in Lebanon, Kenya and the United States of America.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

Some highlights from 2023 include:

Equality Now continued its focus in Central Asia on sexual violence. Building on our previous efforts in Uzbekistan, we continued work under a European Commission grant, *Strengthening the role of civil society and building sustainable cooperation in promoting gender equality in Uzbekistan*, to exchange knowledge and experience of international human rights mechanisms and strengthen networks with civil society there. In addition, we released two new reports: *Sexual Violence Laws in Eurasia: Towards a Consent-based Definition*, followed by a webinar with partners and representatives from the five countries highlighted to learn how change can best be achieved; and *Sexual Violence And Disability In Kyrgyzstan: Law, Policy, Practice And Access To Justice* launched with partners in Bishkek and leading to discussions with the government for collaboration around improving criminal justice processes and practices with respect to women and girls with disabilities, survivors of sexual violence. Subsequently we also trained a number of lawyers and prosecutors on addressing sexual violence. We also convened groups in Georgia to promote collaboration on promoting a consent-based definition of rape there. The Eurasia Network to end sexual violence, which now counts around 100 organisational and individual members, held its first in-person meeting and concluded its objectives and workplan for the region.

Equality Now continued to partner with Women Leading in AI (Artificial Intelligence) to build an Alliance for Universal Digital Rights (AUDRI) to explore ways of creating a digital future in which everyone can enjoy equal rights to safety, freedom and dignity – whoever they are and wherever, whenever and however they exist and connect in the digital world. Together, we are calling for the adoption of a universal digital rights framework, rooted in human rights law and underpinned by an intersectional feminist, anti-discrimination analysis. We continue to network with a broad range of interested parties, released a paper on *The Feminist Principles for Including Gender in the (UN's) Global Digital Compact* and commissioned further research on sexual violence in the metaverse in order to understand the issue better and develop recommendations on how to address it.

We continue to develop the South Asia partnership to end sexual violence. Members held webinars to exchange expertise and as a basis for future advocacy papers dealing with similar issues from the region.

Supported by Comic Relief, Equality Now completed this phase of its work with partners and a broad range of stakeholders in Sierra Leone to coordinate their interventions and improve protection and access to justice for adolescent girls' survivors of sexual violence.

Equality Now hosted many activities at the large Women Deliver conference in Kigali. We held a side event on our work on sexual violence around the globe, with a particular focus on the intersection with disabilities, and brought partners from Kyrgyzstan to learn from their work in this area; and collaborated on an event entitled: *Human Vulnerability in the Metaverse: What is the impact of the metaverse on both the individual and society?* among others. In addition, we met many new existing and potential partners, expanded our contacts and knowledge and laid the groundwork for future collaborations.

Equality Now continued to partner with civil society around the world to make submissions to treaty bodies and UN mechanisms to promote adherence to international human rights on our four programme areas and offered expert support to those looking to use the law to create an environment of support for women's rights. Staff gave several media interviews throughout the year, was invited by the Council of Europe to an expert consultation meeting and supported a petition to the European Court of Human Rights on the issue of defamation and sexual violence.

Financial review

During the year, income of £2,085,153 was received, including £214,767 worth of donated services. This income was applied to the objects of the charity.

The net movement in unrestricted funds for the year, as shown in the Statement of Financial Activities, amounted to a total net outgoing resources of £296,534 with an decrease in the unrestricted funds of £201,424 to £644,215.

Restricted funds stand at £139,971 at the year ended 31 December 2023.

The charitable company's net assets at the 31 December 2023 were £784,186.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves policy

The charity aims to hold reserves equivalent to 6 months expenditure. During the coming year, efforts will continue to be directed towards increasing the level of reserves.

Risk Management

Equality Now uses agreed international and regional human rights standards as well as countries' own legal provisions as benchmarks for its international advocacy. Extreme care is taken to verify the accuracy of everything we print, which is checked in broad consultation both internally and with outside experts.

The trustees of the charitable company have identified and reviewed the major risks facing the charity and have established internal controls to mitigate these risks. The trustees confirm that the controls implemented are appropriate to the size of the charity and the nature of its operations.

We reviewed and updated all our internal processes, procedures, data systems and documentation in order to comply with the UK GDPR when it came into force in 2021. Equality Now complies with the UK GDPR as a controller and processor of data and we work with our suppliers and partner organisations to ensure they can meet these obligations. We are implementing the relevant policies and practices to ensure we protect any data handled for employees, donors, supporters, suppliers and partners and are keeping informed to comply with future systems the UK might adopt.

We continue to keep abreast of any changes to the law which affect the charity, including with respect to governance and employment law.

All work saved to the computer network is backed up on the cloud. We have recently reviewed our IT system and have ensured that appropriate safeguards are in place against unauthorised access.

Plans for future periods

Equality Now's long-term aim is to create an environment where women's rights are respected and upheld. To achieve this, we will continue with targeted campaigns to promote the human rights of women and girls and will aim to expand our work with grassroots organisations.

Our focus for 2024 will be particularly to build on the promotion of universal standards on digital rights so that everyone can enjoy equal rights to safety, freedom and dignity. We will look to build stronger partnerships and networks in the areas of our work, as highlighted, and will aim to broaden our global reach, specifically developing further our partnerships with civil society, lawyers and others for joint collaborations and a more informed intersectional approach. We will undertake development of a number of new protocols aimed at prevention of sexual violence and enhanced access to justice, with a particular focus on marginalised communities, including women and girls with disabilities and girls and adolescents generally

Structure, governance and management

The charitable company was incorporated on 9 October 2003 with the liability of its members limited by guarantee. The charitable company is governed by its Memorandum and Articles of Association dated the 7 March 2019 (updated from the original version from the 24 September 2003).

The trustees unanimously approved by resolution changes to the charitable company's Articles of Association which simplified and clarified provisions regarding meetings and the scope of delegation of authority to the Executive Officer.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms D Feeney	(Appointed 28 April 2023)
Mr D G Kelly Jr	(Resigned 15 February 2024)
Ms C El Meouchi	
Ms Y Hassan	(Resigned 10 January 2023)
Ms P Amira	
Ms R Brandenburger	(Resigned 28 April 2023)
Ms S Sinha	(Appointed 10 January 2023)
Ms Y Waljee	(Appointed 28 April 2023)
Ms J M Middleton	(Appointed 15 March 2024)

Recruitment and appointment of trustees

Equality Now's board has a nominating committee which nominates new trustees for consideration by the full board. Suggestions come from staff and existing trustees and selection preference is given to those candidates who represent skills and geographical women's rights knowledge missing from the Board at any given time. The nominating committee interviews shortlisted candidates to ensure they have time to commit to the organisation and are committed to Equality Now's work and policies. Successful candidates are then recommended to the full board for approval.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Members

At the 31 December 2023, there were five members of the charitable company. The liability of each of the members of the charitable company in the event of a winding-up is limited by guarantee to £1.

Organisational structure

The Board of Trustees is responsible for deciding, with input from the staff, the strategic plan and general work orientation of the organisation as well as its policies. The staff makes day-to-day decisions and implements the plan and policies.

Induction and training of trustees

New trustees are given an orientation pack, including organisational documents, policies, financial information and budget, which documents are discussed and any questions raised. Induction and training takes place at the annual board meeting. A training on governance is being planned which, together with a trustee self-evaluation, will identify areas of future focus.

Related parties

The charity has a close relationship with the Equality Now offices in New York and Nairobi.

EQUALITY NOW

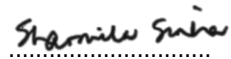
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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


.....

Ms S Sinha
Trustee

Date: June 27 2024

EQUALITY NOW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees, who are also the directors of Equality Now for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EQUALITY NOW

Opinion

We have audited the financial statements of Equality Now (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Nisbet

Christopher Nisbet BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

05/07/2024
.....

Chartered Accountants
Statutory Auditor

Suites B & D
Burnham Yard
London End
Beaconsfield
Buckinghamshire
United Kingdom
HP9 2JH

Azets Audit Services is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EQUALITY NOW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<u>Income and endowments from:</u>							
Donations and legacies	3	1,829,646	252,629	2,082,275	1,385,127	909,557	2,294,684
Investments	4	1,719	-	1,719	157	-	157
Other income	5	1,159	-	1,159	449	-	449
Total income		1,832,524	252,629	2,085,153	1,385,733	909,557	2,295,290
<u>Expenditure on:</u>							
Charitable activities	6	2,018,725	362,357	2,381,082	1,052,389	756,783	1,809,172
Net (outgoing)/incoming resources before transfers		(186,201)	(109,728)	(295,929)	333,344	152,774	486,118
Gross transfers between funds		(14,618)	14,618	-	13,248	(13,248)	-
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		(200,819)	(95,110)	(295,929)	346,592	139,526	486,118
<u>Other recognised gains and losses</u>							
Other gains or losses	12	(605)	-	(605)	-	-	-
Net movement in funds		(201,424)	(95,110)	(296,534)	346,592	139,526	486,118
Fund balances at 1 January 2023		845,639	235,081	1,080,720	499,047	95,555	594,602
Fund balances at 31 December 2023		644,215	139,971	784,186	845,639	235,081	1,080,720

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

All income and expenditure derive from continuing activities.

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

EQUALITY NOW

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	67,357		212,133	
Cash at bank and in hand		827,590		947,420	
		<u>894,947</u>		<u>1,159,553</u>	
Creditors: amounts falling due within one year	14	(110,761)		(78,833)	
Net current assets			784,186		1,080,720
Income funds					
Restricted funds	16		139,971		235,081
Unrestricted funds			644,215		845,639
			<u>784,186</u>		<u>1,080,720</u>

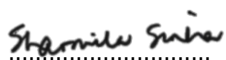
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on June 27 2024



Ms S Sinha
Trustee

Company registration number 04926476

EQUALITY NOW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	19		(121,549)		342,525
Investing activities					
Investment income received		1,719		157	
Net cash generated from investing activities			1,719		157
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(119,830)		342,682
Cash and cash equivalents at beginning of year			947,420		604,738
Cash and cash equivalents at end of year			827,590		947,420

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Equality Now is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Azets Burnham Yard, London End, Beaconsfield, Bucks, HP9 2JH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

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

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

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income, other than capital grants, is recognised in the Statement of Financial Activities as soon as it is receivable unless there are requirements of the funder related to performance and specific deliverables. These grants are accounted for as the charity earns the right to consideration by its performance, adjusted to reflect the time value of money. Where the income is received in advance of its recognition, it is deferred and included in creditors. Where entitlement occurs before the income is received, the income is accrued and included in debtors.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Donated services are credited to the Statement of Financial Activities based on the time spent volunteering for the charity and the fair market value of the services.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended and the corresponding liability are recognised in period in which they are incurred. Management and administration costs include expenditure on general administration, management and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The charitable company's capitalisation policy is to only capitalise tangible fixed assets that cost more than £2,000.

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

Leasehold improvements	5 years or remainder of lease if shorter
Computers	2% on cost

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised a part of the cost of stock or fixed assets.

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

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

1.10 Retirement benefits

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/expenditure for the period.

1.13 Taxation

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

2 Critical accounting estimates and judgements

In the application of the charitable company'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 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.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	34,392	-	34,392	28,241	-	28,241
Legacies receivable	24,000	-	24,000	-	-	-
Grants received	1,556,487	252,629	1,809,116	1,280,109	909,557	2,189,666
Donated goods and services	214,767	-	214,767	76,777	-	76,777
	<u>1,829,646</u>	<u>252,629</u>	<u>2,082,275</u>	<u>1,385,127</u>	<u>909,557</u>	<u>2,294,684</u>
Donations and gifts						
Donations	33,658	-	33,658	24,535	-	24,535
Gift aid	734	-	734	3,706	-	3,706
	<u>34,392</u>	<u>-</u>	<u>34,392</u>	<u>28,241</u>	<u>-</u>	<u>28,241</u>
Grants receivable for core activities						
Equality Now Americas	1,556,487	209,977	1,766,464	1,278,501	479,105	1,757,606
Equality Now Africa	-	14,363	14,363	-	9,482	9,482
Other grants	-	28,289	28,289	1,608	420,970	422,578
	<u>1,556,487</u>	<u>252,629</u>	<u>1,809,116</u>	<u>1,280,109</u>	<u>909,557</u>	<u>2,189,666</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	1,719	157
	<u> </u>	<u> </u>

5 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2023	2023	2023	2022
	£	£	£	£
Other income	1,159	-	1,159	449
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	1,237,154	879,766
Insurance	3,706	1,621
Telephone	1,281	696
Postage and stationery	24,252	17,443
Travel and accommodation	122,252	59,136
Consultancy	471,639	373,833
Rent	845	2,734
Office equipment	9,258	(842)
Translation and interpretation	46,392	21,135
Bank charges	5,025	3,265
Legal expenses	214,767	76,777
Staff training	778	-
	<u>2,137,349</u>	<u>1,435,564</u>
Grant funding of activities (see note 7)	48,421	192,831
Share of support costs (see note 8)	179,573	164,181
Share of governance costs (see note 8)	15,739	16,596
	<u>2,381,082</u>	<u>1,809,172</u>
Analysis by fund		
Unrestricted funds	2,018,725	1,052,389
Restricted funds	362,357	756,783
	<u>2,381,082</u>	<u>1,809,172</u>
For the year ended 31 December 2022		
Unrestricted funds	1,052,389	
Restricted funds	756,783	
	<u>1,809,172</u>	

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

	2023 £	2022 £
Grants to institutions (4 grants):		
Equality Now Africa	-	60,000
Women Against Violence and Exploitation in Society (WAVES)	-	25,773
Defence for Children International (DCI)	-	30,130
Uthema	5,908	13,467
Forum for Women, Law & Development	10,238	6,549
Ekta Prishad Trust	-	18,311
NIHOL	29,316	38,601
Equality Now Inc	2,959	-
	<u>48,421</u>	<u>192,831</u>

8 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Staff costs	159,846	-	159,846	141,072	-	141,072
Insurance	1,918	-	1,918	931	-	931
Telephone, postage and stationery	966	-	966	11,454	-	11,454
Sundries	856	-	856	-	-	-
Travel and accommodation	3,084	-	3,084	5,108	-	5,108
Consultancy	8,608	-	8,608	2,779	-	2,779
Rent	6	-	6	627	-	627
Office equipment	75	-	75	-	-	-
Staff training	1,836	-	1,836	-	-	-
Credit card fees and bank charges	311	-	311	550	-	550
Legal expenses	2,067	-	2,067	1,660	-	1,660
Audit fees	-	14,100	14,100	-	14,970	14,970
Accountancy	-	1,513	1,513	-	1,500	1,500
Legal and professional	-	126	126	-	126	126
	<u>179,573</u>	<u>15,739</u>	<u>195,312</u>	<u>164,181</u>	<u>16,596</u>	<u>180,777</u>
Analysed between Charitable activities	<u>179,573</u>	<u>15,739</u>	<u>195,312</u>	<u>164,181</u>	<u>16,596</u>	<u>180,777</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	17	13

Employment costs

	2023 £	2022 £
Wages and salaries	1,205,714	886,192
Social security costs	136,453	88,548
Other pension costs	54,833	46,098
	1,397,000	1,020,838

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 - £70,000	5	2
£70,001 - £80,000	2	-
£100,001 - £110,000	1	2
£120,001 - £130,000	2	1

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Other gains or losses

	Unrestricted funds	Total
	2023 £	2022 £
Foreign exchange loss	605	-

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	59,585	208,314
Prepayments and accrued income	7,772	3,819
	<u>67,357</u>	<u>212,133</u>

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	15	409	13,698
Trade creditors		47,634	18,562
Accruals		62,718	46,573
		<u>110,761</u>	<u>78,833</u>

15 Deferred income

	2023 £	2022 £
Other deferred income	409	13,698

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	409	13,698
Movements in the year:		
Deferred income at 1 January 2023	13,698	132,893
Released from previous periods	(13,289)	(119,604)
Resources deferred in the year	-	409
Deferred income at 31 December 2023	<u>409</u>	<u>13,698</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Restricted funds

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

	Movement in funds				Movement in funds					
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Exchange differences	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£	£
European Commission	-	293,007	(73,845)	-	219,162	-	(79,191)	-	-	139,971
Generation Foundation	-	55,394	(55,394)	-	-	-	-	-	-	-
Comic Relief	(6,932)	119,604	(116,021)	-	(3,349)	28,289	(30,704)	6,932	(1,168)	-
Council of Europe	2,888	-	-	(2,888)	-	-	-	-	-	-
Gates Foundation	343	4,996	(5,339)	-	-	3,142	(3,207)	-	65	-
Equality Now Americas	10,360	-	-	(10,360)	-	-	-	-	-	-
InMaat Foundation	-	-	-	-	-	77,724	(81,297)	-	3,573	-
Novo Foundation	7,201	244,654	(251,855)	-	-	-	-	-	-	-
Lovell Foundation	-	-	-	-	-	3,513	(3,520)	-	7	-
Oak	-	33,284	(33,284)	-	-	4,628	(4,623)	-	(5)	-
SIDA	-	3,829	(3,829)	-	-	3,763	(3,734)	-	(29)	-
New Venture	-	-	-	-	-	5,184	(5,284)	-	100	-
Wellspring Philanthropic Fund	-	62	(62)	-	-	-	-	-	-	-
UN Women	1,720	8,359	(10,010)	-	69	-	-	-	(69)	-
Victoria Gomez	9,035	50,314	(59,349)	-	-	-	-	-	-	-
Wallace Global	680	-	(334)	-	346	7,487	(7,727)	-	(106)	-
Winifred Stevens Foundation	20,171	90,401	(113,728)	-	(3,156)	29,541	(30,061)	3,157	519	-
Gucci	50,096	-	(28,756)	-	21,340	78,758	(100,956)	-	858	-
POWF	(7)	5,653	(4,977)	-	669	2,754	(4,207)	-	784	-
UNFPA	-	-	-	-	-	7,846	(7,846)	-	-	-
	<u>95,555</u>	<u>909,557</u>	<u>(756,783)</u>	<u>(13,248)</u>	<u>235,081</u>	<u>252,629</u>	<u>(362,357)</u>	<u>10,089</u>	<u>4,529</u>	<u>139,971</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

17 Analysis of net assets between funds

	Unrestricted fund 2023 £	Restricted fund 2023 £	Total 2023 £	Unrestricted fund 2022 £	Restricted fund 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Current assets/(liabilities)	644,215	139,971	784,186	845,639	235,081	1,080,720
	<u>644,215</u>	<u>139,971</u>	<u>784,186</u>	<u>845,639</u>	<u>235,081</u>	<u>1,080,720</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	<u>454,961</u>	<u>388,621</u>

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

	Grants received		Grants made	
	2023 £	2022 £	2023 £	2022 £
Equality Now (New York)	1,766,464	1,757,605	2,959	-
Equality Now (Nairobi)	14,363	9,482	-	60,000
	<u>1,780,827</u>	<u>1,767,087</u>	<u>2,959</u>	<u>60,000</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19	Cash generated from operations	2023 £	2022 £
	(Deficit)/surplus for the year	(295,929)	486,118
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,719)	(157)
	Foreign exchange differences	(605)	-
	Movements in working capital:		
	Decrease/(increase) in debtors	144,776	(78,890)
	Increase in creditors	45,217	54,649
	(Decrease) in deferred income	(13,289)	(119,195)
	Cash (absorbed by)/generated from operations	(121,549)	342,525

| 20 | **Analysis of changes in net funds** | | |
| | The charitable company had no debt during the year. | | |

Accounts

Charity registration number 1107613

Company registration number 04926476 (England and Wales)

EQUALITY NOW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

EQUALITY NOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D Feeney	(Appointed 28 April 2023)
	Mr D G Kelly Jr	
	Ms C El Meouchi	(Appointed 2 April 2022)
	Ms P Amira	
	Ms S Sinha	(Appointed 10 January 2023)
	Ms Y Waljee	(Appointed 28 April 2023)
Secretary	Ms S Sinha	(Appointed 10 January 2023)
Charity number	1107613	
Company number	04926476	
Registered office	C/O Azets Burnham Yard London End Beaconsfield Bucks HP9 2JH	
Auditor	Azets Audit Services Suites B & D Burnham Yard Beaconsfield Bucks United Kingdom HP9 2JH	

EQUALITY NOW

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent auditor's report	6 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 23

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 December 2022.

The charitable company was incorporated on 9 October 2003 with the liability of its members limited by guarantee. The charitable company is governed by its Memorandum and Articles of Association dated the 7 March 2019 (updated from the original version from the 24 September 2003).

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

Objectives and activities

Equality Now works to end violence and discrimination against women through the mobilisation of public pressure. Issues of concern to Equality Now include:

- Rape
- Domestic violence
- Reproductive rights
- Trafficking
- Female genital mutilation
- Political participation
- Sex discrimination

The trustees of the charitable have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Introduction to Equality Now

Equality Now was incorporated in England and Wales on the 9 October 2003 and obtained charity status on the 13 January 2005. The Board of Trustees comprises of 5 women and men leaders from around the world, including from Lebanon, Kenya, the United Kingdom and the United States of America.

Our mandate is to promote the human rights of women and girls. We aim to do this by researching violations of the human rights of girls and women, publicising and distributing the outcome of our research and larger analyses and building a worldwide network of supporters who want to advocate for women's rights. Providing information and a channel for advocacy are the first steps to achieving change.

Since we consider access to information critical in the promotion of rights, Equality Now's materials are free and also available to the general public via our website: www.equalitynow.org. We also join with other women's and human rights groups in advocacy which seeks to foster a climate of respect for women's rights.

Our four main programme areas are focused on: legal equality, ending sexual violence, ending harmful practices such as female genital mutilation and child "marriage" and ending sexual exploitation. We add an international layer of support to work being carried out by grassroots organisations and our goals are led by local needs and priorities. We work where we believe we can have the most impact to help improve the lives of a significant number of girls and women and in areas where we feel our campaigns can make the most difference.

Equality Now is also registered with the United Nations and takes advantage of critical opportunities, such as meetings of various human rights committees and the annual Commission on the Status of Women, to bring issues of concern into the international arena and to link up with other groups working on similar concerns. Equality Now also has sister offices in Lebanon, Kenya and the United States of America.

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Some highlights from 2022 include:

Equality Now partnered with Women Leading in AI (Artificial Intelligence) to build an Alliance for Universal Digital Rights (AUDRi) to explore ways of creating a digital future in which everyone can enjoy equal rights to safety, freedom and dignity – whoever they are and wherever, whenever and however they exist and connect in the digital world. Together, we are calling for the adoption of a universal digital rights framework, rooted in human rights law and underpinned by an intersectional feminist, anti-discrimination analysis. We have made several presentations of our work and continue to network with a broad range of interested parties, including in December 2022 at the Internet Governance Forum in Ethiopia, to find and promote solutions together.

Equality Now continued its work in Central Asia on sexual violence. Building on our previous work in Uzbekistan, we started work under a European Commission grant, Strengthening the role of civil society and building sustainable cooperation in promoting gender equality in Uzbekistan, to exchange knowledge and experience of international human rights mechanisms and strengthen networks with civil society there. Together, we conducted training sessions using a rights-based methodology that increases understanding of power dynamics and strengthens civil society to establish effective networks and cooperation.

In Kyrgyzstan, we have partnered with civil society to understand more about the challenges faced by women and girls with disabilities, survivors of sexual violence and to promote justice for all in compliance with international human rights law.

Supported by Comic Relief, Equality Now continued its work with partners and a broad range of stakeholders in Sierra Leone to coordinate their interventions and improve protection and access to justice for adolescent girls' survivors of sexual violence.

In April 2021, Equality Now published Sexual Violence in South Asia: Legal and Other Barriers to Justice for Survivors, jointly authored with Dignity Alliance International, examining laws addressing sexual violence in South Asia which found that rape laws across the six South Asian countries studied effectively deny justice to survivors of sexual violence due to protection gaps in the laws and practice. COVID prevented the scheduled regional meeting that year, but Dignity Alliance International and Equality Now organised in October 2022 a convening of those who had contributed to the report and others to assess the current status of laws and practice and to establish interest in further collaboration on this issue. Participants expressed a strong wish to form a network for the exchange of information and potential joint advocacy. This work will be taken forward in 2023. In addition, we are continuing to work with partners across the region, particularly in the Maldives and Nepal, to call on governments to take urgent action to address sexual violence and improve access to justice for survivors, including those from marginalised communities.

Equality Now continued to partner with civil society around the world to make submissions to treaty bodies and UN mechanisms to promote adherence to international human rights on our four programme areas and offered expert support to those looking to use the law to create an environment of support for women's rights. Staff gave several media interviews throughout the year and made several presentations to institutions and the public, including being invited by Finnish civil society to give the keynote address in the Helvi Sipilä Seminar in March and the Bulgarian Women's Human Rights Training Institute to support building the capacity of young lawyers from Central and Eastern European and the Newly Independent States on women's rights in May.

Financial review

During the year, income of £2,295,290 was received, including £76,777 worth of donated services. This income was applied to the objects of the charity.

The net movement in unrestricted funds for the year, as shown in the Statement of Financial Activities, amounted to net incoming resources of £333,344 which has increased the unrestricted funds to £845,639.

Restricted funds stand at £235,081 at the year ended 31 December 2022.

The charitable company's net assets at the 31 December 2022 were £1,080,720.

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

The charity aims to hold reserves equivalent to 6 months expenditure. During the coming year, efforts will continue to be directed towards increasing the level of reserves.

Equality Now uses agreed international and regional human rights standards as well as countries' own legal provisions as benchmarks for its international advocacy. Extreme care is taken to verify the accuracy of everything we print, which is checked in broad consultation both internally and with outside experts.

The trustees of the charitable company have identified and reviewed the major risks facing the charity and have established internal controls to mitigate these risks. The trustees confirm that the controls implemented are appropriate to the size of the charity and the nature of its operations.

We reviewed and updated all our internal processes, procedures, data systems and documentation in order to comply with the UK GDPR when it came into force in 2021. Equality Now complies with the UK GDPR as a controller and processor of data and we work with our suppliers and partner organisations to ensure they can meet these obligations. We are implementing the relevant policies and practices to ensure we protect any data handled for employees, donors, supporters, suppliers and partners and are keeping informed to comply with future systems the UK might adopt.

All work saved to the computer network is backed up on the cloud.

Plans for future periods

Equality Now's long-term aim is to create an environment where women's rights are respected and upheld. To achieve this, we will continue with targeted campaigns to promote the human rights of women and girls and will aim to expand our work with grassroots organisations.

Our focus for 2023 will be particularly to build on the promotion of universal standards on digital rights so that everyone can enjoy equal rights to safety, freedom and dignity. We will look to build stronger partnerships and networks in the areas of our work, as highlighted, and will aim to broaden our global reach, specifically developing further our partnerships with civil society, lawyers and others for joint collaborations and a more informed intersectional approach. We will undertake development of a number of new protocols aimed at prevention of sexual violence and enhanced access to justice, with a particular focus on marginalised communities, including women and girls with disabilities and girls and adolescents generally.

Structure, governance and management

The charitable company was incorporated on 9 October 2003 with the liability of its members limited by guarantee. The charitable company is governed by its Memorandum and Articles of Association dated the 7 March 2019 (updated from the original version from the 24 September 2003).

The trustees unanimously approved by resolution changes to the charitable company's Articles of Association which simplified and clarified provisions regarding meetings and the scope of delegation of authority to the Executive Officer.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms D Feeney	(Appointed 28 April 2023)
Mr D G Kelly Jr	
Ms C El Meouchi	(Appointed 2 April 2022)
Ms Y Hassan	(Resigned 10 January 2023)
Ms W Lichuma	(Resigned 2 April 2022)
Ms P Amira	
Ms R Brandenburger	(Resigned 28 April 2023)
Ms S Sinha	(Appointed 10 January 2023)
Ms Y Waljee	(Appointed 28 April 2023)

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Recruitment and appointment of trustees

Equality Now's board has a nominating committee which nominates new trustees for consideration by the full board. Suggestions come from staff and existing trustees and selection preference is given to those candidates who represent skills and geographical women's rights knowledge missing from the Board at any given time. The nominating committee interviews shortlisted candidates to ensure they have time to commit to the organisation and are committed to Equality Now's work and policies. Successful candidates are then recommended to the full board for approval.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Members

At the 31 December 2021, there were five members of the charitable company. The liability of each of the members of the charitable company in the event of a winding-up is limited by guarantee to £1.

Organisational structure

The Board of Trustees is responsible for deciding, with input from the staff, the strategic plan and general work orientation of the organisation as well as its policies. The staff makes day-to-day decisions and implements the plan and policies.

Induction and training of trustees

New trustees are given an orientation pack, including organisational documents, policies, financial information and budget, which documents are discussed and any questions raised. Induction and training takes place at the annual board meeting. A training on governance is being planned which, together with a trustee self-evaluation, will identify areas of future focus.

Related parties

The charity has a close relationship with the Equality Now offices in New York and Nairobi.

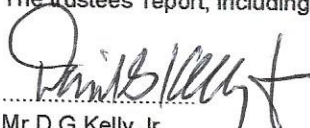
Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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


.....

Mr D G Kelly Jr

Trustee

Date: June 25, 2023

EQUALITY NOW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees, who are also the directors of Equality Now for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EQUALITY NOW

Opinion

We have audited the financial statements of Equality Now (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Christopher Nisbet

Christopher Nisbet BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

5 July 2023

Chartered Accountants
Statutory Auditor

Suites B & D
Burnham Yard
Beaconsfield
Bucks
United Kingdom
HP9 2JH

Azets Audit Services is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EQUALITY NOW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income and endowments from:							
Donations and legacies	3	1,385,127	909,557	2,294,684	832,867	644,381	1,477,248
Investments	4	157	-	157	21	-	21
Other income	5	449	-	449	117	859	976
Total income		1,385,733	909,557	2,295,290	833,005	645,240	1,478,245
Expenditure on:							
Charitable activities	6	1,052,389	756,783	1,809,172	704,855	553,791	1,258,646
Other	11	-	-	-	4,245	-	4,245
Total expenditure		1,052,389	756,783	1,809,172	709,100	553,791	1,262,891
Net incoming resources before transfers		333,344	152,774	486,118	123,905	91,449	215,354
Gross transfers between funds		13,248	(13,248)	-	-	-	-
Net income for the year/ Net movement in funds		346,592	139,526	486,118	123,905	91,449	215,354
Fund balances at 1 January 2022		499,047	95,555	594,602	375,142	4,106	379,248
Fund balances at 31 December 2022		845,639	235,081	1,080,720	499,047	95,555	594,602

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

All income and expenditure derive from continuing activities.

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

EQUALITY NOW

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	12	212,133		133,243	
Cash at bank and in hand		947,420		604,738	
		<u>1,159,553</u>		<u>737,981</u>	
Creditors: amounts falling due within one year	13	(78,833)		(130,090)	
Net current assets			1,080,720		607,891
Creditors: amounts falling due after more than one year	14		-		(13,289)
Net assets			<u>1,080,720</u>		<u>594,602</u>
Income funds					
Restricted funds	16	235,081		95,555	
Unrestricted funds		845,639		499,047	
		<u>1,080,720</u>		<u>594,602</u>	

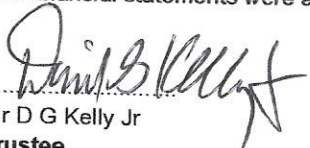
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on June 25, 2023


Mr D G Kelly Jr
Trustee

Company registration number 04926476

EQUALITY NOW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	19		342,525		224,901
Investing activities					
Investment income received		157		21	
		<u>157</u>		<u>21</u>	
Net cash generated from investing activities			157		21
Net cash used in financing activities			-		-
			<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents			342,682		224,922
Cash and cash equivalents at beginning of year			604,738		379,816
			<u>604,738</u>		<u>379,816</u>
Cash and cash equivalents at end of year			<u>947,420</u>		<u>604,738</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Equality Now is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Azets Burnham Yard, London End, Beaconsfield, Bucks, HP9 2JH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charitable company.

1.4 Incoming resources

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

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

Legacies are recognised on receipt or otherwise if the charitable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grant income, other than capital grants, is recognised in the Statement of Financial Activities as soon as it is receivable unless there are requirements of the funder related to performance and specific deliverables. These grants are accounted for as the charity earns the right to consideration by its performance, adjusted to reflect the time value of money. Where the income is received in advance of its recognition, it is deferred and included in creditors. Where entitlement occurs before the income is received, the income is accrued and included in debtors.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Donated services are credited to the Statement of Financial Activities based on the time spent volunteering for the charity and the fair market value of the services.

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended and the corresponding liability are recognised in period in which they are incurred. Management and administration costs include expenditure on general administration, management and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The charitable company's capitalisation policy is to only capitalise tangible fixed assets that cost more than £2,000.

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

Leasehold improvements	5 years or remainder of lease if shorter
Computers	2% on cost

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

Other financial liabilities

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Derecognition of financial liabilities

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Employee benefits

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised a part of the cost of stock or fixed assets.

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

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

1.10 Retirement benefits

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/expenditure for the period.

1.13 Taxation

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

2 Critical accounting estimates and judgements

In the application of the charitable company'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 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.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	28,241	-	28,241	24,609	-	24,609
Grants received	1,280,109	909,557	2,189,666	729,555	644,381	1,373,936
Donated goods and services	76,777	-	76,777	78,703	-	78,703
	<u>1,385,127</u>	<u>909,557</u>	<u>2,294,684</u>	<u>832,867</u>	<u>644,381</u>	<u>1,477,248</u>
Donations and gifts						
Donations	24,535	-	24,535	22,387	-	22,387
Gift aid	3,706	-	3,706	2,222	-	2,222
	<u>28,241</u>	<u>-</u>	<u>28,241</u>	<u>24,609</u>	<u>-</u>	<u>24,609</u>
Grants receivable for core activities						
Equality Now Americas	1,278,501	479,105	1,757,606	729,555	-	729,555
Equality Now Africa	-	9,482	9,482	-	-	-
Other grants	1,608	420,970	422,578	-	644,381	644,381
	<u>1,280,109</u>	<u>909,557</u>	<u>2,189,666</u>	<u>729,555</u>	<u>644,381</u>	<u>1,373,936</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>157</u>	<u>21</u>

5 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Other income	<u>449</u>	<u>-</u>	<u>449</u>	<u>117</u>	<u>859</u>	<u>976</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

5 Other income (Continued)

6 Charitable activities

	2022 £	2021 £
Staff costs	879,766	586,095
Insurance	1,621	-
Telephone	696	-
Postage and stationery	17,443	8,241
Travel and accommodation	59,136	12,679
Consultancy	373,833	338,882
Rent	2,734	3,176
Office equipment	(842)	4,088
Translation and interpretation	21,135	-
Bank charges	3,265	3,117
Legal expenses	76,777	78,703
	<u>1,435,564</u>	<u>1,034,981</u>
Grant funding of activities (see note 7)	192,831	160,690
Share of support costs (see note 8)	164,181	56,812
Share of governance costs (see note 8)	16,596	6,163
	<u>1,809,172</u>	<u>1,258,646</u>
Analysis by fund		
Unrestricted funds	1,052,389	704,855
Restricted funds	756,783	553,791
	<u>1,809,172</u>	<u>1,258,646</u>
For the year ended 31 December 2021		
Unrestricted funds	704,855	
Restricted funds	553,791	
	<u>1,258,646</u>	

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

7 Grants payable

	2022 £	2021 £
Grants to institutions:		
Equality Now Africa	60,000	66,000
Women Against Violence and Exploitation in Society (WAVES)	25,773	49,299
Defence for Children International (DCI)	30,130	45,391
Uthema	13,467	-
Forum for Women, Law & Development	6,549	-
Ekta Parishad Trust	18,311	-
NIHOL	38,601	-
	<u>192,831</u>	<u>160,690</u>

8 Support costs

	Support costs £	Governance costs £	2022 Support costs £	Governance costs £	2021 £
Staff costs	141,072	-	141,072	38,639	38,639
Insurance	931	-	931	1,178	1,178
Telephone, postage and stationery	11,454	-	11,454	1,839	1,839
Travel and accommodation	5,108	-	5,108	950	950
Consultancy	2,779	-	2,779	2,895	2,895
Rent	627	-	627	11,638	11,638
Office equipment	-	-	-	(619)	(619)
Credit card fees and bank charges	550	-	550	68	68
Legal expenses	1,660	-	1,660	224	224
Audit fees	-	14,970	14,970	-	5,200
Accountancy	-	1,500	1,500	-	963
Legal and professional	-	126	126	-	-
	<u>164,181</u>	<u>16,596</u>	<u>180,777</u>	<u>56,812</u>	<u>62,975</u>
Analysed between Charitable activities	<u>164,181</u>	<u>16,596</u>	<u>180,777</u>	<u>56,812</u>	<u>62,975</u>

9 Trustees

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
13	9

Employment costs

	2022 £	2021 £
Wages and salaries	886,192	549,790
Social security costs	88,548	52,154
Other pension costs	46,098	22,790
	<u>1,020,838</u>	<u>624,734</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022 Number	2021 Number
£60,001 - £70,000	2	-
£70,001 - £80,000	-	2
£100,001 - £110,000	2	1
£120,001 - £130,000	1	-

11 Other

Unrestricted funds	Unrestricted funds
2022 £	2021 £
Net loss on disposal of tangible fixed assets	- 4,245

12 Debtors

Amounts falling due within one year:

	2022 £	2021 £
Other debtors	208,314	133,243
Prepayments and accrued income	3,819	-
	<u>212,133</u>	<u>133,243</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Deferred income	15	13,698	119,604
Trade creditors		18,562	-
Other creditors		-	4,531
Accruals		46,573	5,955
		<u>78,833</u>	<u>130,090</u>

14 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Deferred income	15	<u>-</u>	<u>13,289</u>

15 Deferred income

	2022 £	2021 £
Other deferred income	<u>13,698</u>	<u>132,893</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	13,698	119,604
Non-current liabilities	<u>-</u>	<u>13,289</u>
	<u>13,698</u>	<u>132,893</u>
Movements in the year:		
Deferred income at 1 January 2022	132,893	295,878
Released from previous periods	(119,604)	(162,985)
Resources deferred in the year	<u>409</u>	<u>-</u>
Deferred income at 31 December 2022	<u>13,698</u>	<u>132,893</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Restricted funds

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

	Movement in funds				Movement in funds			
	Balance at	Incoming	Resources	Balance at	Incoming	Resources	Transfers	Balance at
	1 January 2021	resources	expended	1 January 2022	resources	expended		31 December 2022
	£	£	£	£	£	£	£	£
European Commission	-	-	-	-	293,007	(73,845)	-	219,162
Generation Foundation	-	-	-	-	55,394	(55,394)	-	-
Comic Relief	(2,283)	160,467	(165,116)	(6,932)	119,604	(116,021)	-	(3,349)
Council of Europe	1,525	2,934	(1,571)	2,888	-	-	(2,888)	-
Gates Foundation	3,892	17,912	(21,461)	343	4,996	(5,339)	-	-
Equality Now Americas	-	10,360	-	10,360	-	-	(10,360)	-
Novo Foundation	-	185,704	(178,503)	7,201	244,654	(251,855)	-	-
Oak	-	-	-	-	33,284	(33,284)	-	-
SIDA	-	3,058	(3,058)	-	3,829	(3,829)	-	-
Wellspring Philanthropic Fund	-	-	-	-	62	(62)	-	-
UN Women	610	31,771	(30,661)	1,720	8,359	(10,010)	-	69
Victoria Gomez	362	14,772	(6,099)	9,035	50,314	(59,349)	-	-
Wallace Global	-	16,202	(15,522)	680	-	(334)	-	346
Winifred Stevens Foundation	-	104,402	(84,231)	20,171	90,401	(113,728)	-	(3,156)
Gucci	-	70,575	(20,479)	50,096	-	(28,756)	-	21,340
POWF	-	4,926	(4,933)	(7)	5,653	(4,977)	-	669
UNFPA	-	22,157	(22,157)	-	-	-	-	-
	<u>4,106</u>	<u>645,240</u>	<u>(553,791)</u>	<u>95,555</u>	<u>909,557</u>	<u>(756,783)</u>	<u>(13,248)</u>	<u>235,081</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

17 Analysis of net assets between funds

	Unrestricted fund 2022 £	Restricted fund 2022 £	Total 2022 £	Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Current assets/(liabilities)	845,639	235,081	1,080,720	495,975	111,916	607,891
Long term liabilities	-	-	-	3,072	(16,361)	(13,289)
	<u>845,639</u>	<u>235,081</u>	<u>1,080,720</u>	<u>499,047</u>	<u>95,555</u>	<u>594,602</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>388,621</u>	<u>328,042</u>

Transactions with related parties

During the year the charitable company entered into the following transactions with related parties:

	Grants received		Grants made	
	2022 £	2021 £	2022 £	2021 £
Equality Now (New York)	1,757,605	1,120,350	-	-
Equality Now (Nairobi)	9,482	27,082	60,000	66,000
	<u>1,767,087</u>	<u>1,147,432</u>	<u>60,000</u>	<u>66,000</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

19	Cash generated from operations	2022 £	2021 £
	Surplus for the year	486,118	215,354
	Adjustments for:		
	Investment income recognised in statement of financial activities	(157)	(21)
	(Gain)/loss on disposal of tangible fixed assets	-	4,245
	Movements in working capital:		
	(Increase)/decrease in debtors	(78,890)	164,316
	Increase/(decrease) in creditors	54,649	(291,886)
	(Decrease)/increase in deferred income	(119,195)	132,893
	Cash generated from operations	342,525	224,901
20	Analysis of changes in net funds		
	The charitable company had no debt during the year.		

Accounts

Charity Registration No. 1107613

Company Registration No. 04926476 (England and Wales)

EQUALITY NOW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

EQUALITY NOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D Feeney Mr D Kelly Ms Y Hassan Ms W Lichuma Ms P Amira Ms R Brandenburger	(Appointed 17 December 2021)
Charity number	1107613	
Company number	04926476	
Registered office	Suites B & D Burnham Yard Beaconsfield Bucks HP9 2JH	
Auditor	Azets Audit Services Suites B & D Burnham Yard Beaconsfield Bucks HP9 2JH	

EQUALITY NOW

CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12
Statement of cash flows	13
Notes to the financial statements	14 - 23

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2021

Introduction

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

Equality Now was incorporated in England and Wales in October 2003 and obtained charity status in January 2005. The board of trustees comprises 5 women and men leaders from around the world, including from Costa Rica, Kenya, Pakistan and the US. Our mandate is to promote the human rights of women and girls. We aim to do this by researching violations of the human rights of girls and women, publicising and distributing the outcome of our research through the issue of short documents (Equality Actions) and larger analyses and building a worldwide network of supporters who want to advocate for women's rights. Providing information and a channel for advocacy are the first steps to achieving change. Since we consider access to information critical in the promotion of rights, membership in Equality Now is free and also available to the general public via our website; www.equalitynow.org. We also join with other women's and human rights groups in advocacy which seeks to foster a climate of respect for women's rights.

Our four programme areas are focused on: legal equality, ending sexual violence, ending harmful practices such as female genital mutilation, child "marriage" and ending trafficking, particularly for sexual exploitation. We add an international layer of support to work being carried out by grassroots organisations and our goals are led by local needs and priorities. We work where we believe we can have the most impact to help improve the lives of a significant number of girls and women and in areas where we feel our campaigns can make the most difference. Equality Now is also registered with the United Nations and takes advantage of critical opportunities, such as meetings of various human rights committees and the annual Commission on the Status of Women, to bring issues of concern into the international arena and to link up with other groups working on similar concerns. Equality Now also has offices in Lebanon and Nairobi, a hub in the US, and a presence in Georgia, Russia, India, the Netherlands and South Africa among other locations.

Compliance

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

Objectives and activities

The charity's objects are specifically restricted to the promotion of the domestic human rights and international human rights of women and in particular:

(a) to advance the education of the public by carrying out research into the maintenance and observance of human rights, particularly as relates to women, and to publish the useful results of such research;

(b) to promote international human rights for the benefit of the public by raising public awareness of international human rights, particularly as relates to women, by disseminating materials regarding the human rights of women and the violation of such human rights;

(c) to procure, through international human rights advocacy, the abolition of discrimination and violence against women; and

(d) to provide relief to needy victims of breaches of human rights, particularly women.

Charity Commission

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2021

Significant activities

Equality Now works to end violence and discrimination against women through the mobilisation of public pressure.

Issues of concern to Equality Now include:

- Rape
- Domestic violence
- Reproductive rights
- Trafficking
- Female genital mutilation
- Political participation
- Sex discrimination

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Some highlights from 2021 include:

As part of our campaign against sexual violence around the world we published *Sexual Violence in South Asia: Legal and Other Barriers to Justice for Survivors*, jointly authored with Dignity Alliance International. The report examines laws addressing sexual violence in South Asia and found that rape laws across the six South Asian countries studied effectively deny justice to survivors of sexual violence due to protection gaps in the laws. We are continuing to work with partners across the region, particularly in the Maldives and Nepal, to call on governments to take urgent action to address sexual violence and improve access to justice for survivors. And in India, we are working with partners more closely to address the intersecting barriers to justice faced by survivors of sexual violence from marginalised communities.

As part of our campaign in Eurasia, we published *A Culture Of Shame: Sexual Violence And Access To Justice In Uzbekistan* in November 2021. The report looks at barriers to justice in Uzbekistan in detail, particularly by reference to cases brought to the attention of a partner in the country, Nemolchi.uz, and offers recommendations on what should be done in order for Uzbekistan to ensure access to justice for sexual violence crimes and that the country is in line with its own constitution as well as the international standards by which it is bound.

We continued our focus on improving implementation of laws on sexual violence around the world as well as addressing other barriers to accessing justice. Our work in 2021 included finalising an investigative methodology tool, designed primarily for practical application and implementation by investigators, prosecutors and judges in Georgia, covering the relevant procedures starting from reporting the crime up to the prosecution and punishment stages of sexual violence crimes. *Effectively Investigating, Prosecuting and Adjudicating Sexual Violence Cases: A Manual for Practitioners in Georgia* was developed as a result of the collaboration of the Council of Europe, UN Women and Equality Now, as well as the Ministry of Internal Affairs and General Prosecutor's Office of Georgia and international and local experts, including from the judiciary. The manual is aimed at supporting the timely and effective handling of criminal cases to achieve the best possible outcomes and improving access to justice for victims of sexual violence in a safe and supportive environment. It is a living document, guided by a gender perspective and has been tailored, with local input, to the Georgian context. By the end of 2021, we had delivered training based on the manual to over 370 criminal police officers and prosecutors, building their capacities in handling sexual violence cases.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2021

Supported by Comic Relief, Equality Now continued its collaboration with partners and a broad range of stakeholders in Sierra Leone to coordinate interventions and improve protection and access to justice for adolescent girls' survivors of sexual violence.

We continued our work to prevent trafficking and commercial sexual exploitation. As part of our campaign against online sexual abuse and exploitation, we collaborated with other organisations in a joint submission calling on the UK government to prioritise ending online violence against women and girls in the proposed Online Safety Bill. We also made a submission to the UK Law Commission calling for laws to recognise intimate image abuse as a fundamental breach of privacy and ensure appropriate measures are in place for those affected to access justice. With support from Thomson Reuters, we published a report on Ending Online Sexual Exploitation and Abuse of Women and Girls. We organised two webinars and wrote blog posts to disseminate the findings and recommendations to international audiences. We also continued our advocacy with the UK government on the Equality Model Law. We presented at the launch a civil society campaign in support of Scottish organisations advocating for the Equality Model and continue to amplify their messages on social media. We also presented at an event organised by the APPG on Commercial Sexual Exploitation on the need for the Equality Model Law in England and Wales. We continued to collaborate also with EU colleagues on this work and made submissions for the proposed EU Directive on violence against women to include provisions addressing sexual exploitation and well as to the Council of Europe Expert Group on Action against Violence against Women and Domestic Violence (GREVIO) for its General Recommendation No 1 on the digital dimension of violence against women.

We continued our work to prevent FGM by building advocacy around our report *Female Genital Mutilation/Cutting: A Call For A Global Response* released in March 2020.

The Covid pandemic impacted Equality Now in several ways, but despite travel and other restrictions we were able to adapt and maintain our work in all four programme areas.

Staff gave several media interviews throughout the year and made several presentations to institutions and the public.

Financial review

Review of transactions and financial position

During the year, income of £1,478,245 was received, including £78,703 worth of donated services. This income was applied to the objects of the charity.

The net movement in unrestricted funds for the year, as shown in the Statement of Financial Activities, amounted to net incoming resources of £123,905 which has increased the unrestricted funds to £499,047.

Restricted funds stand at £95,555 at the year end.

The charity's net assets at 31 December 2021 were £594,602.

Reserves Policy

The charity aims to hold reserves equivalent to 6 months expenditure.

During the coming year, efforts will continue to be directed towards increasing the level of reserves.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk Management

Equality Now uses agreed international and regional human rights standards as well as countries' own legal provisions as benchmarks for its international advocacy. Extreme care is taken to verify the accuracy of everything we print, which is checked in broad consultation both internally and with outside experts.

The Trustees have identified and reviewed the major risks facing the charity and have established internal controls to mitigate these risks. The Trustees confirm that the controls implemented are appropriate to the size of the charity and the nature of its operations.

We reviewed and updated all our internal processes, procedures, data systems and documentation in order to comply with the UK GDPR when it came into force in 2021. Equality Now complies with the UK GDPR as a controller and processor of data and we work with our suppliers and partner organisations to ensure they can meet these obligations. We are implementing the relevant policies and practices to ensure we protect any data handled for employees, donors, supporters, suppliers and partners and are keeping informed to comply with future systems the UK might adopt.

All work saved to the computer network is backed up on the cloud.

Future developments

Equality Now's long-term aim is to create an environment where women's rights are respected and upheld. To achieve this, we will continue with targeted campaigns to promote the human rights of women and girls and will aim to expand our work with grassroots organisations. Our focus for 2022 will be particularly to build on the learning from the research on laws and practices on sexual violence and to build tools to better address sexual violence. We will aim to broaden our global reach, specifically developing further our partnerships with civil society, lawyers and others in Eurasia for joint collaborations. At the end of 2021, Equality Now was awarded a three-year grant from the European Union to partner with NIHOL Initiative's Development and Supporting Centre to continue to drive progress on women's rights in Uzbekistan and improve access to justice for women and girl survivors of violence, including sexual violence. The work began in January 2022. We will be looking particularly also to expand our work in South Asia with a focus on marginalised communities and to deepen our understanding of the experience of the justice system of women and girls with disabilities subjected to sexual violence with the aim to ensure the system works for all victims. We also aim to advance our work fighting online abuse and exploitation and will particularly focus on understanding and promoting strong legal standards that apply across jurisdictions to prevent and address online abuse and exploitation..

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24 September 2003, as revised in 2019.

The Trustees unanimously approved by resolution changes to Equality Now's Articles of Association which simplified and clarified provisions regarding meetings and the scope of delegation of authority to the Executive Officer.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms D Feeney

Mr D Kelly

Ms Y Hassan

Ms W Lichuma

Ms P Amira

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2021

Ms R Brandenburger

(Appointed 17 December 2021)

Recruitment and Appointment of Trustees

Equality Now's board has a nominating committee which nominates new trustees for consideration by the full board. Suggestions come from staff and existing trustees and selection preference is given to those candidates who represent skills and geographical women's rights knowledge missing from the Board at any given time. The nominating committee interviews shortlisted candidates to ensure they have time to commit to the organisation and are committed to Equality Now's work and policies. Successful candidates are then recommended to the full board for approval.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Members

At 31 December 2021, there were six members of the charity. The liability of each of the members of the charity in the event of a winding-up is limited by guarantee to £1.

Organisational Structure

The board of trustees is responsible for deciding, with input from the staff, the strategic plan and general work orientation of the organisation as well as its policies. The staff makes day-to-day decisions and implements the plan and policies.

Induction and Training of Trustees

New trustees are given an orientation pack, including organisational documents, policies, financial information and budget, which documents are discussed and any questions raised. Induction and training takes place at the annual board meeting. A training on governance is being planned which, together with a trustee self-evaluation, will identify areas of future focus.

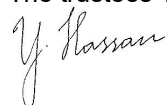
Related Parties

The charity has a close relationship with the Equality Now offices in New York and Nairobi.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

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



Ms Y Hassan

Trustee

Dated: 17 June 2022

EQUALITY NOW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees, who are also the directors of Equality Now for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EQUALITY NOW

Opinion

We have audited the financial statements of Equality Now (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Laird FCCA (Senior Statutory Auditor)
for and on behalf of
Azets Audit Services

28/06/2022

.....

**Chartered Accountants
Statutory Auditor**

Suites B & D
Burnham Yard
Beaconsfield
Bucks
HP9 2JH

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

EQUALITY NOW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income and endowments from:							
Donations and legacies	2	832,867	644,381	1,477,248	794,449	186,885	981,334
Investments	3	21	-	21	99	-	99
Other income	4	117	859	976	895	-	895
Total income		833,005	645,240	1,478,245	795,443	186,885	982,328
Expenditure on:							
Charitable activities	5	704,855	553,791	1,258,646	788,239	226,334	1,014,573
Other	10	4,245	-	4,245	-	-	-
Total resources expended		709,100	553,791	1,262,891	788,239	226,334	1,014,573
Gross transfers between funds		-	-	-	52,886	(52,886)	-
Net income/(expenditure) for the year/							
Net movement in funds		123,905	91,449	215,354	60,090	(92,335)	(32,245)
Fund balances at 1 January 2021		375,142	4,106	379,248	315,052	96,441	411,493
Fund balances at 31 December 2021		499,047	95,555	594,602	375,142	4,106	379,248

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

All income and expenditure derive from continuing activities.

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

EQUALITY NOW

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		-		4,245
Current assets					
Debtors	12	133,243		297,559	
Cash at bank and in hand		604,738		379,816	
		<u>737,981</u>		<u>677,375</u>	
Creditors: amounts falling due within one year	13	(130,090)		(169,479)	
Net current assets			607,891		507,896
Total assets less current liabilities			607,891		512,141
Creditors: amounts falling due after more than one year	14		(13,289)		(132,893)
Net assets			<u>594,602</u>		<u>379,248</u>
Income funds					
Restricted funds	15		95,555		4,106
Unrestricted funds			499,047		375,142
			<u>594,602</u>		<u>379,248</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 17 June 2022



Ms Y Hassan
Trustee

Company Registration No. 04926476

EQUALITY NOW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	19		224,901		(32,620)
Investing activities					
Purchase of tangible fixed assets		-		(2,617)	
Investment income received		21		99	
Net cash generated from/(used in) investing activities			21		(2,518)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			224,922		(35,138)
Cash and cash equivalents at beginning of year			379,816		414,954
Cash and cash equivalents at end of year			604,738		379,816

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Equality Now is a private company limited by guarantee incorporated in England and Wales. The registered office is Suites B & D, Burnham Yard, Beaconsfield, Bucks, HP9 2JH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Charitable funds

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

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

1.3 Incoming resources

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

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

Grant income, other than capital grants, is recognised in the Statement of Financial Activities as soon as it is receivable unless there are requirements of the funder related to performance and specific deliverables. These grants are accounted for as the charity earns the right to consideration by its performance, adjusted to reflect the time value of money. Where the income is received in advance of its recognition, it is deferred and included in creditors. Where entitlement occurs before the income is received, the income is accrued and included in debtors.

Donated services are credited to the Statement of Financial Activities based on the time spent volunteering for the charity and the fair market value of the services.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended and the corresponding liability are recognised in period in which they are incurred. Management and administration costs include expenditure on general administration, management and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.5 Tangible fixed assets

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

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

Leasehold improvements	5 years or remainder of lease if shorter
Computers	25% on cost

1.6 Retirement benefits

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

1.7 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/expenditure for the period.

1.8 Taxation

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021 £	2021 £	2021 £	2020 £	2020 £	2020 £
Donations and gifts	24,609	-	24,609	11,027	-	11,027
Grants received	729,555	644,381	1,373,936	765,000	186,885	951,885
Donated goods and services	78,703	-	78,703	18,422	-	18,422
	<u>832,867</u>	<u>644,381</u>	<u>1,477,248</u>	<u>794,449</u>	<u>186,885</u>	<u>981,334</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

2 Donations and legacies

(Continued)

Donations and gifts

Donations	22,387	-	22,387	10,127	-	10,127
Gift aid	2,222	-	2,222	900	-	900
	<u>24,609</u>	<u>-</u>	<u>24,609</u>	<u>11,027</u>	<u>-</u>	<u>11,027</u>

Grants receivable for core activities

Equality Now New York	729,555	-	729,555	765,000	-	765,000
Other grants	-	644,381	644,381	-	186,885	186,885
	<u>729,555</u>	<u>644,381</u>	<u>1,373,936</u>	<u>765,000</u>	<u>186,885</u>	<u>951,885</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>21</u>	<u>99</u>

4 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Other income	<u>117</u>	<u>859</u>	<u>976</u>	<u>895</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

5 Charitable activities

	2021 £	2020 £
Staff costs	586,095	585,401
Postage and stationery	8,241	2,617
Travel and accommodation	12,679	1,863
Consultancy	338,882	74,092
Rent	3,176	-
Office equipment	4,088	(3,462)
Translation and interpretation	-	4,032
Bank charges	3,117	1,955
Legal expenses	78,703	96,949
	<u>1,034,981</u>	<u>763,447</u>
Grant funding of activities (see note 6)	160,690	153,218
Share of support costs (see note 7)	56,812	92,995
Share of governance costs (see note 7)	6,163	4,913
	<u>1,258,646</u>	<u>1,014,573</u>
Analysis by fund		
Unrestricted funds	704,855	788,239
Restricted funds	553,791	226,334
	<u>1,258,646</u>	<u>1,014,573</u>
For the year ended 31 December 2020		
Unrestricted funds	788,239	
Restricted funds	226,334	
	<u>1,014,573</u>	

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Grants payable

	2021 £	2020 £
Grants to institutions:		
Equality Now Nairobi	66,000	50,000
Other - Women Against Violence and Exploitation in Society (WAVES)	49,299	46,302
Other - Defence for Children International (DCI)	45,391	56,916
	<u>160,690</u>	<u>153,218</u>

The 'other grants' are grants paid from the Comic Relief funding in accordance with the grant application.

7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	38,639	-	38,639	30,807	-	30,807
Insurance	1,178	-	1,178	1,718	-	1,718
Telephone, postage and stationery	1,839	-	1,839	1,922	-	1,922
Travel and accommodation	950	-	950	1,245	-	1,245
Consultancy	2,895	-	2,895	680	-	680
Rent	11,638	-	11,638	46,192	-	46,192
Office equipment	(619)	-	(619)	10,287	-	10,287
Credit card fees and bank charges	68	-	68	1,401	-	1,401
Legal expenses	224	-	224	(1,257)	-	(1,257)
Audit fees	-	5,200	5,200	-	3,900	3,900
Accountancy	-	963	963	-	1,013	1,013
	<u>56,812</u>	<u>6,163</u>	<u>62,975</u>	<u>92,995</u>	<u>4,913</u>	<u>97,908</u>
Analysed between						
Charitable activities	<u>56,812</u>	<u>6,163</u>	<u>62,975</u>	<u>92,995</u>	<u>4,913</u>	<u>97,908</u>

Governance costs includes payments to the auditors of £5,200 (2020- £3,900) for audit fees.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	9	9
Employment costs	2021	2020
	£	£
Wages and salaries	549,790	519,756
Social security costs	52,154	54,423
Other pension costs	22,790	42,029
	624,734	616,208

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£70,001 - £80,000	-	1
£80,001 - £90,000	2	1
£90,001 - £100,000	-	1
£100,001 - £110,000	1	-

10 Other

	Unrestricted funds	Total
		£
	2021	2020
Net loss on disposal of tangible fixed assets	4,245	-

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

11 Tangible fixed assets

	Leasehold improvements	Computers	Total
	£	£	£
Cost			
At 1 January 2021	3,198	9,049	12,247
Disposals	(3,198)	(9,049)	(12,247)
At 31 December 2021	-	-	-
Depreciation and impairment			
At 1 January 2021	1,570	6,432	8,002
Eliminated in respect of disposals	(1,570)	(6,432)	(8,002)
At 31 December 2021	-	-	-
Carrying amount			
At 31 December 2021	-	-	-
At 31 December 2020	1,628	2,617	4,245

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	133,243	297,559

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	4,531	3,464
Accruals and deferred income	125,559	166,015
	130,090	169,479

14 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Accruals and deferred income	13,289	132,893

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Restricted funds

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

	Movement in funds					Movement in funds				
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Transfer adjustments ¹ 2019	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 31 December 2021	
	£	£	£	£	£	£	£	£	£	£
Comic Relief	21,403	-	-	-	(21,403)	-	-	-	-	-
MAANDA	-	151,105	(153,388)	-	-	(2,283)	160,467	(165,116)	(6,932)	
Council of Europe	-	5,425	(3,900)	-	-	1,525	2,934	(1,571)	2,888	
Gates Foundation	3,892	10,922	(10,922)	-	-	3,892	17,912	(21,461)	343	
Equality Now US	-	-	-	-	-	-	10,360	-	10,360	
Human Dignity Fund	65,876	-	-	-	(65,876)	-	-	-	-	
Novo Foundation	-	-	-	-	-	-	185,704	(178,503)	7,201	
Options	7,457	-	-	-	(7,457)	-	-	-	-	
SIDA	-	5,825	(5,825)	-	-	-	3,058	(3,058)	-	
UN Women	(2,550)	13,608	(10,448)	-	-	610	31,771	(30,661)	1,720	
Victoria Gomez	363	-	-	-	-	362	14,772	(6,099)	9,035	
Wallace Global	-	-	-	-	-	-	16,202	(15,522)	680	
Winifred Stevens Foundation	-	-	(41,850)	41,850	-	-	104,402	(84,231)	20,171	
Gucci	-	-	-	-	-	-	70,575	(20,479)	50,096	
POWF	-	-	-	-	-	-	4,926	(4,933)	(7)	
UNFPA	-	-	-	-	-	-	22,157	(22,157)	-	
	<u>96,441</u>	<u>186,885</u>	<u>(226,333)</u>	<u>41,850</u>	<u>(94,736)</u>	<u>4,106</u>	<u>645,240</u>	<u>(553,791)</u>	<u>95,555</u>	

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

16 Analysis of net assets between funds

	Unrestricted fund 2021 £	Restricted fund 2021 £	Total 2021 £	Unrestricted fund 2020 £	Restricted fund 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	-	-	-	4,245	-	4,245
Current assets/ (liabilities)	495,975	111,916	607,891	370,897	136,999	507,896
Long term liabilities	3,072	(16,361)	(13,289)	-	(132,893)	(132,893)
	<u>499,047</u>	<u>95,555</u>	<u>594,602</u>	<u>375,142</u>	<u>4,106</u>	<u>379,248</u>

17 Operating lease commitments

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

	2021 £	2020 £
Within one year	<u>-</u>	<u>7,430</u>

18 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Received grants		Made grants	
	2021 £	2020 £	2021 £	2020 £
Equality Now New York	1,120,350	765,000	-	-
Equality Now Nairobi	27,082	-	66,000	50,000
	<u>1,147,432</u>	<u>765,000</u>	<u>66,000</u>	<u>50,000</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

19	Cash generated from operations	2021 £	2020 £
	Surplus/(deficit) for the year	215,354	(32,245)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(21)	(99)
	Loss on disposal of tangible fixed assets	4,245	-
	Depreciation and impairment of tangible fixed assets	-	465
	Movements in working capital:		
	Decrease/(increase) in debtors	164,316	(257,100)
	(Decrease)/increase in creditors	(158,993)	256,359
	Cash generated from/(absorbed by) operations	<u>224,901</u>	<u>(32,620)</u>
20	Analysis of changes in net funds		
	The charity had no debt during the year.		

Accounts

Charity Registration No. 1107613

Company Registration No. 04926476 (England and Wales)

EQUALITY NOW
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

EQUALITY NOW

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D Feeney Mr D Kelly Ms Y Hassan Ms W Lichuma Ms P Amira	(Appointed 15 April 2020)
Charity number	1107613	
Company number	04926476	
Registered office	The Mill House Boundary Road Loudwater High Wycombe Buckinghamshire United Kingdom HP10 9QN	
Auditor	Azets Audit Services The Mill House Boundary Road Loudwater High Wycombe Buckinghamshire United Kingdom HP10 9QN	

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CONTENTS

	Page
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Independent auditor's report	7 - 10
Statement of financial activities	11
Balance sheet	12 - 13
Statement of cash flows	14
Notes to the financial statements	15 - 24

EQUALITY NOW

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

Introduction

The trustees present their report and financial statements for the year ended 31 December 2020.

Equality Now was incorporated in England and Wales in October 2003 and obtained charity status in January 2005. The board of trustees comprises 5 women and men leaders from around the world, including from Costa Rica, Kenya, Pakistan and the US. Our mandate is to promote the human rights of women and girls. We aim to do this by researching violations of the human rights of girls and women, publicising and distributing the outcome of our research through the issue of short documents (Equality Actions) and larger analyses and building a worldwide network of supporters who want to advocate for women's rights. Providing information and a channel for advocacy are the first steps to achieving change. Since we consider access to information critical in the promotion of rights, membership in Equality Now is free and also available to the general public via our website; www.equalitynow.org. We also join with other women's and human rights groups in advocacy which seeks to foster a climate of respect for women's rights.

Our four programme areas are focused on: legal equality, ending sexual violence, ending harmful practices such as female genital mutilation, child "marriage" and ending trafficking, particularly for sexual exploitation. We add an international layer of support to work being carried out by grassroots organisations and our goals are led by local needs and priorities. We work where we believe we can have the most impact to help improve the lives of a significant number of girls and women and in areas where we feel our campaigns can make the most difference. Equality Now is also registered with the United Nations and takes advantage of critical opportunities, such as meetings of various human rights committees and the annual Commission on the Status of Women, to bring issues of concern into the international arena and to link up with other groups working on similar concerns. Equality Now also has offices in Lebanon and Nairobi, a hub in the US, and a presence in Georgia, Russia, India, the Netherlands and South Africa.

Compliance

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

Objectives and activities

The charity's objects are specifically restricted to the promotion of the domestic human rights and international human rights of women and in particular:

(a) to advance the education of the public by carrying out research into the maintenance and observance of human rights, particularly as relates to women, and to publish the useful results of such research;

(b) to promote international human rights for the benefit of the public by raising public awareness of international human rights, particularly as relates to women, by disseminating materials regarding the human rights of women and the violation of such human rights;

(c) to procure, through international human rights advocacy, the abolition of discrimination and violence against women; and

(d) to provide relief to needy victims of breaches of human rights, particularly women.

Charity Commission

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2020

Significant activities

Equality Now works to end violence and discrimination against women through the mobilisation of public pressure.

Issues of concern to Equality Now include:

- Rape
- Domestic violence
- Reproductive rights
- Trafficking
- Female genital mutilation
- Political participation
- Sex discrimination

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Throughout the year Equality Now continued its work to promote and protect the rights of women and girls around the world in its four programme areas. Some particular highlights include:

As part of our long-standing campaign against sex discriminatory laws we issued our fifth report *Beijing+25 Words and Deeds: Holding governments accountable in the Beijing+25 review process* which highlights many sex discriminatory laws, particularly those in the area of family law, that remain entrenched. Thanks to our previous reports and advocacy with partners, more than half of the laws highlighted by Equality Now to date as sex discriminatory have been fully or partially repealed, amended or voided.

As part of our campaign against sexual violence around the world we published **Justice Denied: Sexual Violence & Intersectional Discrimination - Barriers to Accessing Justice for Dalit Women and Girls in Haryana, India** which analyses the specific barriers to accessing justice faced by Dalit survivors of sexual violence in the northern Indian state of Haryana. Produced with partner Swabhiman Society the report is an analysis of 40 cases of sexual violence and calls for action from both the Haryana and national governments to address sexual violence and caste- and gender-based discrimination. The launch was accompanied by a webinar with both domestic and international participants and the report is being used as the evidence base for joint advocacy moving forward.

We continued our focus on laws on sexual violence around the world and the revocation of laws that exempt a rapist from punishment if he marries his victim as well as addressing other barriers to accessing justice. Our work in 2020 included developing an investigative methodology tool, designed primarily for practical application and implementation by investigators, prosecutors and judges in Georgia, covering the relevant procedures starting from reporting the crime up to the prosecution and punishment stages of sexual violence crimes. The manual can also guide human rights lawyers representing the interests of survivors and/or undertaking strategic litigation in local, regional or international fora. The manual *The investigation, prosecution and adjudication of sexual violence crimes in Georgia* will be published in 2021 with the collaboration of the Georgian government, UN Women and the Council Of Europe. Much work was undertaken in Georgia this year: 16 groups signed onto our Georgia Universal Periodic Review submission to the UN and we led the first submission to the UN Disabilities Committee on sexual violence in Georgia with as a result the Committee highlighting the issues we raised to the government. In October-November 2020, we also collaborated with Union Sapari in conducting trainings with investigators and prosecutors on sexual violence and drafting a commentary to the Criminal Code articles on sexual violence.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2020

And in December, we published *Courage: Survivors of Child Marriage in Georgia Share Their Stories* (authored by Goga Khatiaashvili) - which is the first publication in which survivors of forced marriage and sexual violence speak about their experiences. The publication was followed by a number of public events promoting discussion on these issues and advocacy for the Government's human rights strategies to be informed by the survivors' experiences.

We continued our work to prevent trafficking and commercial sexual exploitation. As part of our campaign against online sexual abuse and exploitation we organised a webinar in May which brought together a range of actors and gender, legal and technological experts to explore different perspectives on the issue. The webinar attracted international audiences. We also continued our advocacy with the UK government on the Equality Model law. We responded to the Scottish Government's consultation on ending demand for sexual exploitation and presented our perspectives during a webinar organised by the Scottish Parliament's All Cross Party Group on Commercial Sexual Exploitation. We continued to collaborate also with EU colleagues on this work.

We continued our work to prevent FGM and released in March 2020 in partnership with the End FGM European Network and the US End FGM/C Network our report *Female Genital Mutilation/Cutting: A Call For A Global Response*. The report calls for global action to end the practice.

The Covid pandemic impacted Equality Now in several ways, but despite travel and other restrictions we were able to adapt and maintain our work in all four programme areas.

Staff gave several media interviews throughout the year and made several presentations to institutions and the public. The office benefited from the assistance of 6 interns over the course of the year.

Financial review

Review of transactions and financial position

During the year, income of £982,328 was received, as well as £18,422 worth of donated services. This income was applied to the objects of the charity.

The net movement in unrestricted funds for the year, as shown in the Statement of Financial Activities, amounted to net incoming resources of £60,090 which has increased the unrestricted funds to £375,142.

Restricted funds stand at £4,106 at the year end.

The charity's net assets at 31 December 2020 were £379,248.

Reserves Policy

The charity aims to hold reserves equivalent to 6 months expenditure.

During the coming year, efforts will continue to be directed towards increasing the level of reserves.

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2020

Risk Management

Equality Now uses agreed international and regional human rights standards as well as countries' own legal provisions as benchmarks for its international advocacy. Extreme care is taken to verify the accuracy of everything we print, which is checked in broad consultation both internally and with outside experts.

The Trustees have identified and reviewed the major risks facing the charity and have established internal controls to mitigate these risks. The Trustees confirm that the controls implemented are appropriate to the size of the charity and the nature of its operations.

We reviewed and updated all our internal processes, procedures, data systems and documentation in order to comply with the GDPR when it came into force in May 2018. Equality Now complies with the GDPR as a controller and processor of data and we work with our suppliers and partner organisations to ensure they can meet these obligations. We are implementing the relevant policies and practices to ensure we protect any data handled for employees, donors, supporters, suppliers and partners and are keeping informed to comply with future systems the UK might adopt following Brexit.

All work saved to the computer network is backed up on the cloud.

Plans for Future

Equality Now's long-term aim is to create an environment where women's rights are respected and upheld. To achieve this, we will continue with targeted campaigns to promote the human rights of women and girls and will aim to expand our work with grassroots organisations.

Our focus for 2021 will be particularly to build on the learning from the research on laws and practices on sexual violence in the countries of the former Soviet Union and develop advocacy for reform of any protection gaps in laws on sexual violence. We will aim to broaden our global reach, specifically developing further our partnerships with civil society, lawyers and others in Eurasia for joint collaborations. We will be looking particularly to address sexual violence in several countries in South Asia with a focus on marginalised communities and to deepen our understanding of the experience of the justice system of women and girls with disabilities subjected to sexual violence with the aim to ensure the system works for all victims. We also aim to advance our work fighting online abuse and exploitation.

Structure, governance and management

The charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24 September 2003, as revised in 2019.

The Trustees unanimously approved by resolution changes to Equality Now's Articles of Association which simplified and clarified provisions regarding meetings and the scope of delegation of authority to the Executive Officer.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S Hassan (Resigned 15 May 2020)

Ms D Feeney

Mr D Kelly

Ms Y Hassan

Ms W Lichuma

Ms P Amira (Appointed 15 April 2020)

EQUALITY NOW

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

FOR THE YEAR ENDED 31 DECEMBER 2020

Ms S Smalley and Ms G Steinem's terms came to an end on the above dates and, under the Charity's Memorandum and Articles of Association, it was not possible to reappoint them immediately for another term.

Recruitment and Appointment of Trustees

Equality Now's board has a nominating committee which nominates new trustees for consideration by the full board. Suggestions come from staff and existing trustees and selection preference is given to those candidates who represent skills and geographical women's rights knowledge missing from the Board at any given time. The nominating committee interviews shortlisted candidates to ensure they have time to commit to the organisation and are committed to Equality Now's work and policies. Successful candidates are then recommended to the full board for approval.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Members

At 31 December 2020, there were five members of the charity. The liability of each of the members of the charity in the event of a winding-up is limited by guarantee to £1.

Organisational Structure

The board of trustees is responsible for deciding, with input from the staff, the strategic plan and general work orientation of the organisation as well as its policies. The staff makes day-to-day decisions and implements the plan and policies.

Induction and Training of Trustees

New trustees are given an orientation pack, including organisational documents, policies, financial information and budget, which documents are discussed and any questions raised. Induction and training takes place at the annual board meeting. A training on governance is being planned which, together with a trustee self-evaluation, will identify areas of future focus.

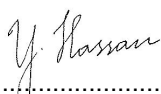
Related Parties

The charity has a close relationship with the Equality Now offices in New York and Nairobi.

Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

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



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Ms Y Hassan

Trustee

Dated: June 7 2021

EQUALITY NOW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors of Equality Now for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF EQUALITY NOW

Opinion

We have audited the financial statements of Equality Now (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

EQUALITY NOW

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF EQUALITY NOW

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Paul Laird FCCA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services**

**Chartered Accountants
Statutory Auditor**



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10/06/2021

The Mill House
Boundary Road
Loudwater
High Wycombe
Buckinghamshire
United Kingdom
HP10 9QN

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

EQUALITY NOW

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Income and endowments from:							
Donations and legacies	2	794,449	186,885	981,334	898,770	307,671	1,206,441
Investments	3	99	-	99	61	-	61
Other income	4	895	-	895	1,607	8,627	10,234
Total income		795,443	186,885	982,328	900,438	316,298	1,216,736
Expenditure on:							
Charitable activities	5	788,239	226,334	1,014,573	706,794	302,864	1,009,658
Net incoming/ (outgoing) resources before transfers		7,204	(39,449)	(32,245)	193,644	13,434	207,078
Gross transfers between funds		52,886	(52,886)	-	(27,783)	27,783	-
Net income/(expenditure) for the year/ Net movement in funds		60,090	(92,335)	(32,245)	165,861	41,217	207,078
Fund balances at 1 January 2020		315,052	96,441	411,493	149,191	55,224	204,415
Fund balances at 31 December 2020		375,142	4,106	379,248	315,052	96,441	411,493

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

All income and expenditure derive from continuing activities.

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

EQUALITY NOW

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		4,245		2,093
Current assets					
Debtors	11	297,559		40,459	
Cash at bank and in hand		379,816		414,954	
		<u>677,375</u>		<u>455,413</u>	
Creditors: amounts falling due within one year	12	(169,479)		(46,013)	
Net current assets			507,896		409,400
Total assets less current liabilities			512,141		411,493
Creditors: amounts falling due after more than one year	13		(132,893)		-
Net assets			<u>379,248</u>		<u>411,493</u>
Income funds					
Restricted funds	14		4,106		96,441
Unrestricted funds			375,142		315,052
			<u>379,248</u>		<u>411,493</u>

EQUALITY NOW

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2020

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for 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 incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements 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.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on June 4 2021



.....
Ms Y Hassan
Trustee

Company Registration No. 04926476

EQUALITY NOW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	18		(32,620)		324,503
Investing activities					
Purchase of tangible fixed assets		(2,617)		-	
Interest received		99		61	
Net cash (used in)/generated from investing activities			(2,518)		61
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(35,138)		324,564
Cash and cash equivalents at beginning of year			414,954		90,390
Cash and cash equivalents at end of year			379,816		414,954

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Equality Now is a private company limited by guarantee incorporated in England and Wales. The registered office is The Mill House, Boundary Road, Loudwater, High Wycombe, Buckinghamshire, HP10 9QN, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Charitable funds

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

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

1.3 Incoming resources

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

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

Grant income, other than capital grants, is recognised in the Statement of Financial Activities as soon as it is receivable unless there are requirements of the funder related to performance and specific deliverables. These grants are accounted for as the charity earns the right to consideration by its performance, adjusted to reflect the time value of money. Where the income is received in advance of its recognition, it is deferred and included in creditors. Where entitlement occurs before the income is received, the income is accrued and included in debtors.

Donated services are credited to the Statement of Financial Activities based on the time spent volunteering for the charity and the fair market value of the services.

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Resources expended and the corresponding liability are recognised in period in which they are incurred. Management and administration costs include expenditure on general administration, management and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.5 Tangible fixed assets

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

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

Leasehold improvements	5 years or remainder of lease if shorter
Computers	25% on cost

1.6 Retirement benefits

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

1.7 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/expenditure for the period.

1.8 Taxation

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

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	11,027	-	11,027	10,770	-	10,770
Grants received	765,000	186,885	951,885	732,145	307,671	1,039,816
Donated goods and services	18,422	-	18,422	155,855	-	155,855
	<u>794,449</u>	<u>186,885</u>	<u>981,334</u>	<u>898,770</u>	<u>307,671</u>	<u>1,206,441</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

2 Donations and legacies

(Continued)

Donations and gifts

Donations	10,127	-	10,127	8,331	-	8,331
Gift aid	900	-	900	2,439	-	2,439
	<u>11,027</u>	<u>-</u>	<u>11,027</u>	<u>10,770</u>	<u>-</u>	<u>10,770</u>

Grants receivable for core activities

Equality Now New York	765,000	-	765,000	669,794	286,022	955,816
Other grants	-	186,885	186,885	62,351	21,649	84,000
	<u>765,000</u>	<u>186,885</u>	<u>951,885</u>	<u>732,145</u>	<u>307,671</u>	<u>1,039,816</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	<u>99</u>	<u>61</u>

4 Other income

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2020	2019	2019	2019
	£	£	£	£
Other income	<u>895</u>	<u>1,607</u>	<u>8,627</u>	<u>10,234</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Charitable activities

	2020 £	2019 £
Staff costs	585,401	632,994
Postage and stationery	2,617	1,973
Travel and accommodation	1,863	34,667
Consultancy	74,092	73,881
Office equipment	(3,462)	11,759
Translation and interpretation	4,032	4,833
Credit card fees	534	712
Bank charges	1,421	959
Legal expenses	96,949	154,305
	<u>763,447</u>	<u>916,083</u>
Grant funding of activities (see note 6)	153,218	-
Share of support costs (see note 7)	92,995	88,583
Share of governance costs (see note 7)	4,913	4,992
	<u>1,014,573</u>	<u>1,009,658</u>
Analysis by fund		
Unrestricted funds	788,239	706,794
Restricted funds	226,334	302,864
	<u>1,014,573</u>	<u>1,009,658</u>
For the year ended 31 December 2019		
Unrestricted funds	706,794	
Restricted funds	302,864	
	<u>1,009,658</u>	

6 Grants payable

	2020 £	2019 £
Grants to institutions:		
Equality Now Nairobi	50,000	-
Other - Women Against Violence and Exploitation in Society (WAVES)	46,302	-
Other - Defence for Children International (DCI)	56,916	-
	<u>153,218</u>	<u>-</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Grants payable

(Continued)

The 'other grants' are grants paid from the Comic Relief funding in accordance with the grant application.

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	30,807	-	30,807	27,557	-	27,557
Insurance	1,718	-	1,718	889	-	889
Telephone, postage and stationery	1,922	-	1,922	2,531	-	2,531
Travel and accomodation	1,245	-	1,245	2,508	-	2,508
Consultancy	680	-	680	(3,566)	-	(3,566)
Rent	46,192	-	46,192	41,347	-	41,347
Office equipment	10,287	-	10,287	6,990	-	6,990
Credit card fees and bank charges	1,401	-	1,401	1,307	-	1,307
Legal expenses	(1,257)	-	(1,257)	9,020	-	9,020
Audit fees	-	3,900	3,900	-	3,830	3,830
Accountancy	-	1,013	1,013	-	1,162	1,162
	<u>92,995</u>	<u>4,913</u>	<u>97,908</u>	<u>88,583</u>	<u>4,992</u>	<u>93,575</u>
Analysed between Charitable activities	<u>92,995</u>	<u>4,913</u>	<u>97,908</u>	<u>88,583</u>	<u>4,992</u>	<u>93,575</u>

Governance costs includes payments to the auditors of £3,900 (2019- £3,830) for audit fees.

8 Trustees

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

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	9	10
	<u> </u>	<u> </u>

Employment costs

	2020 £	2019 £
Wages and salaries	519,756	553,108
Social security costs	54,423	60,959
Other pension costs	42,029	46,484
	<u> </u>	<u> </u>
	<u>616,208</u>	<u>660,551</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2020 Number	2019 Number
£70,001 - £80,000	1	1
£80,001 - £90,000	1	1
£90,001 - £100,000	1	1
	<u> </u>	<u> </u>

10 Tangible fixed assets

	Leasehold improvements £	Computers £	Total £
Cost			
At 1 January 2020	3,198	6,432	9,630
Additions	-	2,617	2,617
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	<u>3,198</u>	<u>9,049</u>	<u>12,247</u>
Depreciation and impairment			
At 1 January 2020	1,105	6,432	7,537
Depreciation charged in the year	465	-	465
	<u> </u>	<u> </u>	<u> </u>
At 31 December 2020	<u>1,570</u>	<u>6,432</u>	<u>8,002</u>
Carrying amount			
At 31 December 2020	<u>1,628</u>	<u>2,617</u>	<u>4,245</u>
At 31 December 2019	<u>2,093</u>	<u>-</u>	<u>2,093</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	297,559	38,844
Prepayments and accrued income	-	1,615
	<u>297,559</u>	<u>40,459</u>

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	224
Other creditors	3,464	3,689
Accruals and deferred income	166,015	42,100
	<u>169,479</u>	<u>46,013</u>

13 Creditors: amounts falling due after more than one year

	2020 £	2019 £
Accruals and deferred income	<u>132,893</u>	<u>-</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Restricted funds

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

	Movement in funds					Movement in funds				
	Balance at 1 January 2019	Incoming resources	Resources expended	Transfers	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Transfer adjustments 2019	Balance at 31 December 2020
	£	£	£	£	£	£	£	£	£	£
CAF	-	19,985	(19,985)	-	-	-	-	-	-	-
Comic Relief	21,403	-	-	-	21,403	-	-	-	(21,403)	-
MAANDA	(30,157)	15,698	-	14,459	-	151,105	(153,388)	-	-	(2,283)
Council of Europe	-	-	-	-	-	5,425	(3,900)	-	-	1,525
Gates Foundation	-	11,182	(7,289)	-	3,892	10,922	(10,922)	-	-	3,892
GIZ	(1,708)	-	-	1,708	-	-	-	-	-	-
Human Dignity Fund	65,876	12,909	(12,909)	-	65,876	-	-	-	(65,876)	-
Novo Movement Building	(416)	160,056	(163,561)	3,922	-	-	-	-	-	-
Novo Trafficking	(2,422)	79,244	(78,986)	2,165	-	-	-	-	-	-
Options	7,457	-	-	-	7,457	-	-	-	(7,457)	-
SIDA	-	-	-	-	-	5,825	(5,825)	-	-	-
Swedish Postcode Lottery Foundation	(837)	-	(721)	1,559	-	-	-	-	-	-
UK/TrustFund	(3,972)	-	-	3,972	-	-	-	-	-	-
UN Women	-	3,396	(5,947)	-	(2,550)	13,608	(10,448)	-	-	610
Victoria Gomez	-	4,908	(4,546)	-	363	-	-	-	-	363
Wallace Global	-	8,920	(8,920)	-	-	-	-	-	-	-
Winifred Stevens Foundation	-	-	-	-	-	-	(41,850)	41,850	-	-
	<u>55,224</u>	<u>316,298</u>	<u>(302,864)</u>	<u>27,783</u>	<u>96,440</u>	<u>186,885</u>	<u>(226,333)</u>	<u>41,850</u>	<u>(94,736)</u>	<u>4,106</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

15 Analysis of net assets between funds

	Unrestricted fund 2020 £	Restricted fund 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:				
Tangible assets	4,245	-	4,245	2,093
Current assets/(liabilities)	507,896	136,999	507,896	409,400
Long term liabilities	-	(132,893)	(132,893)	-
	<u>512,141</u>	<u>4,106</u>	<u>379,248</u>	<u>411,493</u>

16 Operating lease commitments

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

	2020 £	2019 £
Within one year	7,430	44,901
Between two and five years	-	48,292
	<u>7,430</u>	<u>93,193</u>

17 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Received grants		Made grants	
	2020 £	2019 £	2020 £	2019 £
Equality Now New York	765,000	955,815	-	-
Equality Now Nairobi	-	-	50,000	-
	<u>765,000</u>	<u>955,815</u>	<u>50,000</u>	<u>-</u>

EQUALITY NOW

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

17 Related party transactions

(Continued)

The following amounts were outstanding at the reporting end date:

	Amounts owed to related parties	
	2020 £	2019 £
18 Cash generated from operations	2020 £	2019 £
(Deficit)/surplus for the year	(32,245)	207,078
Adjustments for:		
Investment income recognised in statement of financial activities	(99)	(61)
Depreciation and impairment of tangible fixed assets	465	1,105
Movements in working capital:		
(Increase)/decrease in debtors	(257,100)	172,396
Increase/(decrease) in creditors	256,359	(56,015)
Cash (absorbed by)/generated from operations	(32,620)	324,503
19 Analysis of changes in net funds		
The charity had no debt during the year.		