

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	

EQUALITY NOW

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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.

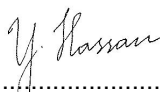
Related Parties

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

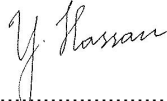
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

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.		