

THE EQUAL RIGHTS TRUST

England & Wales · Charity number 1113288

Details

Other names	EQUAL RIGHTS
Status	Registered
Legal form	Charitable company
Company number	05559173
Registered	2006-03-15
Register	View on the Charity Commission register

Contact

Address	Equal Rights Trust 167-169 Great Portland Street 5th Floor London W1W 5PF
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Activities

Objects: TO PROMOTE EQUALITY OF TREATMENT AND DIVERSITY THROUGHOUT THE WORLD IN ACCORDANCE WITH THE PRINCIPLES CONTAINED IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS COVENANTS CONVENTIONS AND REGIONAL HUMAN RIGHTS AND EQUALITY CODES BY ALL OR ANY OF TH FOLLOWING MEANS:(A) PROMOTING UNDERSTANDING OF THE IMPORTANCE OF EQUALITY AND DIVERSITY IN THE CONTEXT OF HUMAN RIGHTS GENERALLY;(B) ENCOURAGING GOOD PRACTICE IN RELATION TO EQUALITY AND DIVERSITY;(C) PROMOTING EQUALITY OF OPPORTUNITY AND TREATMENT WITHOUT DISCRIMINATION ON ANY GROUND;(D) PROMOTING AWARENESS AND UNDERSTANDING OF THE EFFECTIVE ENJOYMENT OF HUMAN RIGHTS WITHOUT DISCRIMINATION UNDER INTERNATIONAL, REGIONAL AND NATIONAL LAW;(E) WORKING TOWARDS THE ELIMINATION OF UNLAWFUL DISCRIMINATION;(F) OBTAINING REDRESS FOR VICTIMS OF UNLAWFUL DISCRIMINATION;(G) CONDUCTING RESEARCH, PROVIDING EDUCATION AND TRAINING; AND(H) GIVING ADVICE AND GUIDANCE ON APPROPRIATE LEGISLATIVE, ADMINISTRATIVE AND VOLUNTARY MEASURES.IN THIS CLAUSE UNLAWFUL DISCRIMINATION SHALL INCLUDE UNLAWFUL HARASSMENT.

Activities: The Equal Rights Trust is an independent international organisation whose purpose is to combat discrimination and promote equality as a fundamental human right and a basic principle of social justice. It focuses on the complex relationship between different types of discrimination, developing strategies for translating the principles of equality into practice.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Kenya
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£230,538	£248,912	-	-
2023-09-30	£285,657	£303,993	-	-
2022-09-30	£452,979	£423,193	-	-
2021-09-30	£587,994	£892,739	£30,333	5
2020-09-30	£288,793	£616,669	-	-

Trustees

Name	Role	Appointed
Evelyn Collins	Chair	2016-10-04
Niall Crowley		2020-12-17
Novide Refahi		2019-02-28
Professor Maria de la Cruz Rachid		2023-06-28
Quinn Parker McKew		2016-10-04
Robert Geoffrey Bruere Allen		2016-10-04

THE EQUAL RIGHTS TRUST

England & Wales - Charity number 1113288

Accounts

Charity registration number 1113288

Company registration number 05559173 (England and Wales)

THE EQUAL RIGHTS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

THE EQUAL RIGHTS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Evelyn Collins (Chair) Robin Allen (Vice Chair) Ferdous Ara Begum Niall Crowley Tarunabh Khaitan Quinn McKew Maria Rachid Nomfundo Ramalekana Novide Refahi
Key management personnel	Jim Fitzgerald (Director)
Charity number	1113288
Company number	05559173
Registered office	5th Floor 167-169 Great Portland Street London United Kingdom W1W 5PF
Independent examiner	Mark Jackson FCA DChA Azets Audit Services Westpoint Lynch Wood Peterborough United Kingdom PE2 6FZ
Bankers	Coutts & Co 440 Strand London United Kingdom WC2R 0QS
Solicitors	Bates Wells 2-6 Cannon Street London United Kingdom EC4M 6YH

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THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their annual report and financial statements for the year ended 30 September 2024.

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 Trust'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).

Objectives and activities

Purposes and aims

The objects and purposes of the Equal Rights Trust, as set out in our Memorandum and Articles of Association, are to promote equality of treatment and diversity throughout the world, in accordance with the principles contained in the Universal Declaration of Human Rights and subsequent United Nations covenants, conventions and regional human rights and equality codes, by all or any of the following means:

- Promoting understanding of the importance of equality and diversity in the context of human rights generally;
- Encouraging good practice in relation to equality and diversity;
- Promoting equality of opportunity and treatment without discrimination on any ground;
- Promoting awareness and understanding of the effective enjoyment of human rights without discrimination;
- Working towards the elimination of unlawful discrimination;
- Obtaining redress for victims of unlawful discrimination;
- Conducting research, providing education and training; and
- Giving advice and guidance on appropriate legislative, administrative and voluntary measures.

The Trustees have regard to the Charity Commission's guidance on public benefit and consider that both the objects and purposes of the Trust, and the activities undertaken to achieve these objects and purposes are for the public benefit. The Trustees review the aims, objectives and activities of the charity throughout each year.

This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

Vision and mission

Our vision is an **equal world**: a world in which everyone - irrespective of their identity, status or beliefs – can participate in every area of life on an equal basis with others. We work towards this vision by addressing one of the root causes of inequality: discrimination. We focus our efforts on eliminating discrimination, its consequences and its legacies. We do this through the law. We recognise the limits of the law but know that comprehensive and effective equality laws are necessary – if not alone sufficient – for the creation of an equal world. Our **mission is to work in partnership to support the development, adoption, implementation and use of equality laws.**

Eliminating discrimination and its consequences requires a collaborative, global movement. We see our role as enabling and supporting this movement. Our expertise is in the development, adoption and implementation of comprehensive, effective equality laws. We work to put that expertise at the service of those working to combat discrimination and promote equality.

Objectives

In 2023, we adopted a new strategic plan, [Equal in Dignity: Equal in Rights](#). It builds on our 15 years' experience of supporting the adoption and implementation of equality laws around the world and is informed by discussions with hundreds of equality activists, advocates and academics. This plan sees us focus our efforts on responding to four major challenges – **gaps** – which those on the frontlines of the fight against discrimination have told us must be addressed.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

1. **The protection gap:** Despite the growing consensus at the international level on the need for comprehensive equality laws, still more than 70% of countries in the world do not have laws which provide effective and comprehensive protection from all forms of discrimination.
2. **The implementation gap:** In those States with equality laws, gaps in awareness, enforcement and implementation mean that rights-holders are often unable to secure remedy, while the potential of the law to actively prevent discrimination and advance equality remains largely unrealised.
3. **The application gap:** The rapid pace of change in many spheres of our lives and the major challenges which our societies continue to face – whether from new phenomena such as the increased use of artificial intelligence or longstanding problems such as economic inequality – demand new responses from equality law if it is to be effective.
4. **The practice gap:** Organisations working to advance equality or promote rights for marginalised groups are not making full and effective use of equality law, while those working to address the causes and consequences of inequality in different ways - from fighting corruption to promoting sustainable development - are not always using equality law as a tool.

Under our new plan, we aim to achieve four **objectives**, each responding to one of these gaps.

1. To **promote the adoption of comprehensive equality laws**
5. To **strengthen the implementation of existing equality laws**
6. To **support the development of equality law in response to new challenges**
7. To **support the use of equality laws by civil society, business and public bodies**

We implement our work through two **programmes**. In our **research and analysis programme**, we undertake and support research on patterns of discrimination and on legal frameworks; analyse equality laws and their implementation; develop legal principles and standards; and produce evidence and resources. Through our **advocacy and collaboration programme**, we work with and support equality activists through: training, mentoring and capacity-building; legal analysis, advice and guidance; and advocacy and strategy support. Our programmes are mutually-reinforcing – all of our research is collaborative, and all of our collaborations are underpinned by evidence.

Collaboration and partnerships

The way we work is summed up in the phrase **together for equality**. Together for equality means not only that we work to address discrimination and inequality in a comprehensive, holistic and intersectional way, but also that we do so through working in partnership with others. Collaboration is at the heart of everything we do.

At the **international level**, we collaborate closely with the [United Nations](#) and other international organisations to develop and advance standards on equality law and its application; at the **transnational level**, we work in multilateral, multidisciplinary partnerships to undertake [comparative research](#) and to [foster collaboration](#) between those fighting different forms of discrimination; and at the **national level**, we work with equality activists, providing research, training, guidance and support in response to their needs.

All of our projects and initiatives are developed and delivered in partnership. Partnership working is essential to ensuring that our work responds to demand and that we operate in line with our values of inclusion, solidarity, collaboration and accountability. Partnership working is also key to ensuring that our work is relevant, effective and sustainable of our work.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and impact

During 2023 and 2024, the Equal Rights Trust had **significant impact on legal developments which are at the heart of our mission and purpose.**

With respect to our first strategic objective – **promoting the adoption of equality laws** - our partnership with the UN Human Rights Office to develop and promote the [Practical Guide to Developing Comprehensive Anti-Discrimination Legislation](#) has had substantial policy impact at both the international and national levels:

- In 2024, the UN High Commissioner for Human Rights made the adoption of comprehensive equality laws the first objective in the Non-Discrimination Pillar of the [UN Human Rights Office Strategic Plan](#).
- UN human rights treaty bodies, which have historically called for the adoption of specific anti-discrimination laws, began [routinely recommending the adoption of comprehensive equality laws](#); four of the eight treaty bodies have explicitly endorsed the Guide as a basis for law reform.
- During 2024, national Human Rights Institutions in [Australia](#), [Brazil](#) and Mexico initiated equality law reform projects in response to the publication. In Brazil, for example, the Public Defender's Office began development of new draft equality law based on the *Practical Guide*.
- These three states joined many others where we supported equality movements to develop and advocate for new laws with governments. Some of these, such as a new civil society movement in Japan were launched in direct response to the publication of the *Practical Guide*.

With respect to our second strategic objective – **strengthening the implementation of equality laws** – we worked with a range of partners to make the case for new approaches. For example:

- We launched [A Promise Not Realised: The Right to Non-Discrimination in Work and Employment](#) a major global study on the implementation of equality law, drawing on the findings of legal analysis and expert interviews in six countries, and began work in one of these – the United Kingdom – to build consensus on the need to strengthen implementation.
- We developed the [first legal analysis of the new European Directives on Standards for Equality Bodies](#), for Equinet, the European Network of Equality Bodies, to support governments and equality bodies in the European Union to transpose the new standards effectively.

Alongside this work, we continued to work with a wide range of partners to both **support the development of equality law in response to new challenges and support the use of the law in the broader fight against inequality.** For example:

- We published [This Beautiful Land: Corruption, Discrimination and Land Rights in Sub-Saharan Africa](#), the latest outcome of an ongoing collaboration with Transparency International to identify, document and understand the links between discrimination and corruption.
- We undertook research and legal analysis on equality and non-discrimination for partners ranging from disabled persons' organisations in Latin America to the International Labour Organisation.

Highlights of our activities undertaken to pursue each of our strategic objectives are set out below.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Objective 1: Promote the adoption of comprehensive equality laws

Our work under this Objective focuses on supporting equality activists to promote the adoption of comprehensive equality laws, in particular through the use of the [Practical Guide to Developing Comprehensive Anti-Discrimination Laws](#) which we published with the Office of the UN High Commissioner for Human Rights in December 2022. We implement three programmes to achieve this objective:

- **Supporting equality movements:** We partner with those advocating for comprehensive equality laws, working with them to design and deliver programmes of support to meet their needs.
- **Building international consensus:** We engage international organisations and other stakeholders, in order to broaden the consensus on the need for comprehensive equality laws.
- **Improving public understanding:** We develop public education materials, resources and training programmes to increase public support for comprehensive equality laws.

1.1 Supporting equality movements

In 2023 and 2024, we supported equality activists, organisations and coalitions in a range of countries in their efforts to promote the enactment of equality laws, through the use of the Practical Guide.

During 2024, the UN completed and issued translations of the [Practical Guide](#) into Arabic, Chinese, Russian and Spanish. Partners in five countries – Brazil, Iran, Italy, Japan and the Republic of Korea – commenced or completed translation into their national language. During 2023 and 2024, almost 5,000 copies of the *Practical Guide* were distributed in response to requests from UN offices and national partner organisations around the world, making it the Human Rights Office's second-most widely distributed publication.

In October, a [Portuguese edition of the Practical Guide](#) was launched in **Brazil**, by Defensoria Pública da União (DPU – the Office of the Public Defender), one of the national human rights institutions in Brazil. The DPU planned and undertook the translation and publication of the Guide at its own initiative, because it believes that the adoption of comprehensive anti-discrimination law is essential in Brazil. In December, we participated in a briefing organised by the Human Rights Committee of the Brazilian Federal Senate to present the Practical Guide.

Also in October, we participated in an online briefing organised for civil society in **Japan** by the International Movement Against Racism and Discrimination (IMADR). The briefing brought together – for the first time – organisations working on discrimination on a range of different grounds, to discuss the strategic and legislative benefits of advocating for comprehensive equality law. In November, a [Japanese edition of the Practical Guide](#), produced by IMADR, was launched at a briefing for parliamentarians and Ministers at the national Diet. In December, IMADR held a public rally attended by 150+ civil society representatives and 10 legislators, calling for the adoption of comprehensive equality law.

In April, the [Russian edition of the Practical Guide](#) was launched at an event in Bishkek, **Kyrgyzstan** which was streamed to audiences across the region. The event was convened by the UN Regional Office for Central Asia and attended by government officials, including the Deputy Prime Minister. A second launch event was held for stakeholders in **Kazakhstan** later that week. Both events were part of a joint mission to the two countries undertaken by UN Human Rights Office and the Trust, accompanied by the UN Independent Expert on the Rights of Older Persons, Claudia Mahler. The mission included extensive engagement with government and legislators in connection with ongoing efforts to enact comprehensive equality laws in these countries. In Kyrgyzstan, for example, the team met Ministers and representatives of the Ombudsperson to promote the enactment of the draft law "On Ensuring the Right to Equality and Protection from Discrimination" developed by the Coalition for Equality with technical support from the Trust in 2019 and 2020.

In May, the Trust and the UN Human Rights Office launched the [Spanish edition of the Practical Guide](#) at an event at the [Inter-American Court of Human Rights](#) in **Costa Rica**, which was also streamed on the Court's YouTube and Facebook channels. The event was opened by Pablo Saavedra Alessandri, Executive Secretary of the Court and included remarks by the UN Special Rapporteur on Freedom of Religion or Belief, Nazila Ghanea. The launch took place as part of a week-long mission to Costa Rica, during which the team met with stakeholders including the Human Rights Committee in the National Assembly, the Inter-Institutional Human Rights Commission and the Presidential Social Inclusion Commissioner.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

In June and July, the Trust provided legislative support to our partner in **Armenia**, the Non-Discrimination and Equality Coalition. The Coalition has been leading advocacy for a comprehensive equality law in Armenia for more than 8 years. In December 2023, the government of Armenia included a commitment to enact a new law in its Human Rights Action Plan for 2024 and included the adoption of such law as one of three “pledges” made at the UN Human Rights 75 event. At the beginning of June, the Ministry of Justice released a new draft of the Law on Ensuring Equality, for consultation with civil society. The Trust undertook a preliminary analysis of the Law for the Coalition, provided input on advocacy strategy and helped to mobilise international expert support.

Alongside our work to support partners in specific countries, the Trust and the UN Human Rights Office continued and expanded the **global mapping exercise** which we began in 2023, with the aim of systematically assessing national opportunities for equality law reform, engaging with equality movements about their needs, and identifying priority countries to support equality law advocacy. Between January 2023 and November 2024, we implemented this project in four phases. In the first phase, we undertook a series of global online consultations, engaging 500+ activists from 70+ countries. In the second phase, a team of fellows undertook detailed assessments of more than 60 countries and began to identify key indicators on prospects for equality law reform. The third phase, undertaken between April 2024 and October 2024, involved the collation of data from the consultation and assessment exercises; the gathering of publicly available data on key indicators; the development of a “zero draft” global equality movements database; and input and verification by UN Human Rights Office staff. From November 2024, the development of a complete database and “dashboard” began, alongside further data collection, interrogation and validation.

As a result of this collaborative effort, we: (1) collected publicly available data against 8 key indicators for 194 states; (2) gathered detailed contextual information on 80+ states; (3) developed indicators on readiness for reform and a classification system; and (4) completed classification for all but 170+ states. Together, we established a **global equality law database**, which identifies: (1) 47 countries as having a comprehensive anti-discrimination law which is minimally compliant with the standards in the UN *Practical Guide*; (2) 33 countries which we group in a support and engagement cluster – where opportunities for law reform exist, and where we will work with the UN to provide priority support; (3) 33 countries in an investigation cluster, where further information is being sought; and (4) 85 countries in a no action cluster, meaning that there is either no interest in the adoption of comprehensive equality law, or there are indicators of explicit hostility to such reform. We presented the preliminary findings of this exercise at a joint Human Rights Day event on 10 December. The database is now informing strategic planning by the UN Human Rights Office; partnership working by the Office and the Trust; and outreach and engagement with other international stakeholders.

1.2 Building international consensus

Together with the UN Human Rights Office, we continued to engage with multilateral and intergovernmental organisations to build support for the adoption of comprehensive equality laws.

In November, we were invited to participate in the annual “**Faith for Rights**” community of practice convened by the UN Human Rights Office in Geneva, where we took the opportunity to promote the Guide to a diverse audience of intergovernmental, civil society and faith-based actors. Alongside this conference, we continued our engagement with the UN treaty bodies and other UN human rights stakeholders.

In December, to mark the 75th anniversary of the adoption of the **Universal Declaration of Human Rights**, we brought together a group of national equality organisations and coalitions from across the globe to issue a [call for a “decade of action on equality and non-discrimination”](#). The call – which was signed by organisations working to promote the adoption of comprehensive equality laws in Argentina; Armenia; Bangladesh; Brazil; Iraq; Japan; Kazakhstan; Republic of Korea; Kyrgyzstan and the Philippines – was presented by the Trust at the “Human Rights 75 High Level Event” in Geneva on Human Rights Day.

Between November and February, the Trust undertook a global research project for the **International Labour Organisation (ILO)**, aimed at mapping movements for LGBTI+ equality. The aim of the research was to improve understanding of laws that impact – positively and negatively – upon the rights of LGBTQI+ persons, and of the factors which influence law reforms aimed at improving the enjoyment of these rights. The research underlined the impact of comprehensive equality laws on LGBTQI+ rights. It found, among other things, that more than half of the 92 states which have provided some level of protection from discrimination on the basis of sexual orientation or gender identity have done so through comprehensive equality laws, while another 40% have done so through some other form of inclusive, multi-ground law reform.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

In March, we convened a panel discussion, together with the UN Human Rights Office, at the 148th **InterParliamentary Union** annual Assembly. *Entitled Protecting minority rights: Towards comprehensive anti-discrimination legislation*, the event included presentations by the Trust's Director and Claude Cahn of the UN Human Rights Office, together with remarks from parliamentarians from Bangladesh, South Africa and Switzerland on the process of equality law reform in their respective states. The event was attended by legislators from more than 15 different countries.

1.3 Improving public understanding

In November 2023, the Trust and the UN Human Rights Office team launched a new initiative with student human rights groups from Aix-Marseille Université and the University of Cape Town. The collaborative project - ***Equality for All: Improving Public and Community Engagement with Anti-Discrimination Law*** – is focused on simplifying and communicating the *Practical Guide* for non-expert audiences. It was initiated in response to feedback from organisations in Francophone countries during one of our global online briefings.

During 2024, the UN Human Rights Office team worked to expand the number of universities involved in the *Equality for All initiative*. During the year, a total of 14 universities, in different global regions, and with different working languages, were consulted about joining the initiative. In October 2024, we co-convened two online consultation meetings about the expansion and formalisation of this network, with the Berkeley Center for Comparative Equality Law. A second phase of consultation began in November 2024, with a view to establishing a global network of university law clinics and student groups to provide support to national equality law movements.

Objective 2: Strengthen the implementation of equality laws

Our work under this Objective focuses on meeting the need for improved evidence and understanding on how to make equality laws effective in providing justice, remedy and sanction, and on the mechanisms, tools and processes required to move from remedy and sanction towards a proactive, preventive model of equality law.

During 2024, we worked on a number of different projects which contributed towards this objective, while also scoping two new global research initiatives – the Remedy Project and the Prevent Project.

2.1 Global study: A Promise not Realised

In February, the Trust launched a major global study on the implementation of equality law. [*A Promise Not Realised: The Right to Non-Discrimination in Work and Employment*](#) is the outcome of a global research project implemented in partnership with and for [the Solidarity Center's International Lawyers Assisting Workers Initiative](#). Drawing on the findings of a comparative analysis of the equality law frameworks in six countries - **Brazil, Colombia, Great Britain, India, South Africa and Tunisia** – and interviews with more than 80 experts, the report identifies and systematises the wide range of barriers which mean that the promise of non-discrimination at work remains unrealised.

The experts consulted for the report identified more than 60 different factors which contribute to the persistence of discrimination in the workplace, ranging from gaps in legal provisions to lack of confidence in the system among rights-holders and from the challenges of collating suitable evidence through to the absence of preventative mechanisms in the legal framework. The report analyses these barriers, identifying four preconditions for protection and prevention. We identified four such preconditions: (1) that work must be subject to the protection of the law; (2) that the law must provide comprehensive protection from all forms of discrimination; (3) that laws prohibiting discrimination need to be effectively enforced; and (4) that laws must permit, mandate and require positive, proactive measures to prevent discrimination and promote equality. The report makes specific, targeted recommendations for reform in each of these areas.

The key findings of the report were shared at a side event to the **UN Commission on the Status of Women** on 14 March 2024. The event was officially launched at an online discussion event on 21 May 2024, with expert speakers from the Public Defenders' Office in Brazil; the Self-Employed Women's Association India and the Equality and Human Rights Commission in the United Kingdom. In August, the Trust's Head of Research participated remotely in a discussion of the report held in **South Africa**. He was joined on the panel by Siza Nyiko Mlambo of the Simunye Workers Forum; Debbie Collier, of the University of the Western Capel and Nomzama Zondo of the Socio-Economic Rights Institute of South Africa.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

2.2 European Union - Legal analysis of EU Directives on Standards for Equality Bodies

In July, the Trust was commissioned by [Equinet – the European Network of Equality Bodies](#), to produce the first complete legal analysis of new European Union Directives on Standards for Equality Bodies. The Directives, adopted in May 2024, set new standards which will be crucial for the effective implementation of equality laws across the **European Union**.

The legal analysis was undertaken between July and September, with three outputs developed for publication: (1) an in-depth [Legal Digest](#), providing a detailed analysis of the Directives' provisions, through a close assessment of the text of the Articles, read together with the recitals, preparatory materials and other existing legal instruments and authoritative recommendation, and identifying a set of key principles for understanding, transposing and implementing the Directives; (2) a shorter, more accessible Key Principles document; (3) a toolkit for civil society on how to support the transposition and implementation of the Directives.

The Key Principles document was launched in October and promoted at a high-level event convened by Equinet in Brussels on 15 October. The Legal Digest was published in November. Both documents were welcomed by Equality Bodies across Europe as providing an essential tool for the engagement with governments on the transposition and implementation of the Directives at national level.

2.3 Remedy and Prevent projects

Between July and September, we worked with a Fellow from the [Bonavero Institute for Human Rights](#) to undertake scoping studies for the two planned collaborative research initiatives we intend to launch under this Objective. The Remedy project will involve empirical research on access to justice, enforcement and remedy, to identify common problems and good practices. The Prevent project will bring together experts to imagine how to make equality laws more effective in proactively preventing discrimination and advancing equality. The scoping studies involved a literature review, stakeholder mapping and gap analysis. Each confirmed a need to develop evidence and understanding in these areas, in particular amongst civil society and state actors.

Objective 3: Support the development of equality law in response to new challenges

Our work on this objective focuses on exploring the role of equality law in addressing three global equality challenges – climate change, AI and algorithmic systems, and growing economic inequality. We aim to address the knowledge deficit both about how equality laws need to adapt in response to these challenges and about the potential of the law to contribute to tackling these problems. We intend to develop and implement initiatives in each of these three areas:

- **Algorithmic discrimination initiative** – Launched in 2022 this initiative focuses on the challenges posed by artificial intelligence for the enjoyment of the rights to equality and non-discrimination.
- **Equality law and climate justice initiative** – Planned for launch in 2025, this initiative will involve collaborative research into the links between discrimination and climate change and work with others to both explore the potential of equality law to form part of the response to climate change and examine how the law needs to develop to respond to climate injustice; and
- **Discrimination and poverty initiative** – Planned for launch in 2026, this initiative will involve collaboration with anti-poverty activists to investigate the ways in which discrimination and poverty fuel one another and develop guidance on the ways in which equality laws can be deployed in the fight for economic equality.

3.1 Algorithmic discrimination initiative

In October 2023, we launched the [Principles on Equality by Design in Algorithmic Decision-Making](#). Equality-by-Design is an approach to system design which requires and enables the discriminatory impacts – and any potential positive equality impacts – of algorithmic systems to be identified, assessed and addressed as an integral part of the development process. *The Principles on Equality by Design* elaborate why States and businesses must adopt such an approach and provide detailed guidance on how to implement equality-by-design, as an integral element of wider human rights impact assessment procedures and processes. The Principles were developed by the Trust in consultation and collaboration with experts and activists from across the globe. They were endorsed by a group of international equality organisations who work with groups exposed to discrimination on a wide range of grounds – the Alliance for Universal Digital Rights, Equality Now, Help Age International, the International Lesbian, Gay, Bisexual, Trans and Intersex Association, Minority Rights Group International, and Women leading in AI.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

To accompany the principles, we produced a report entitled [Discriminatory by Default: Case studies on algorithmic discrimination](#). This report presents fifteen case studies that exemplify some of the many different ways in which the use of these algorithmic systems can cause discrimination. It includes examples of discriminatory impacts arising on the basis of a wide range of protected grounds – including disability, nationality, sex, race and religion – in various areas of life and at every stage in the development and use of these systems. It includes case studies from across the globe, ranging from Paraguay to the Republic of Korea.

Objective 4: Support the use of equality law and standards by others

Our work under this objective involves responding to the needs and demands of other stakeholders – civil society, business and governments – who are working to address inequality and want to use equality law and standards to do so. Our work in this area is demand-led, with the Trust engaging on an advisory basis in projects designed or initiated by others. We use our objectives and values to assess which initiatives we engage in, and we partner only where we are responding to demand and where we are uniquely placed to add value. Our work in this area consists of three main programmes:

- **Research and analysis:** We develop, design and deliver research initiatives in response to requests from other equality organisations.
- **Training, guidance and support:** We provide training, technical guidance and support to civil society organisations in response to requests for assistance with the use and application of equality laws in particular contexts or in response to specific problems or opportunities.
- **Equality in practice:** We work with civil society organisations, businesses and public bodies who are seeking to be more equality-sensitive in their ways of working, supporting them to integrate an equality by design approach into their work.

4.1 Research and analysis

In November, we were commissioned to undertake a research project for the **International Labour Organisation** mapping and analysing national laws impacting on the enjoyment of the right to non-discrimination by LGBT+ persons and providing **insights into the strategies, tactics and messaging used in efforts to promote improved legal protection for LGBT+ persons**. Research was undertaken by a team including the Trust's staff and a group of four Research Fellows. We then developed a report presenting, collating and analysing findings from three different types of information: (1) data and infographics: statistics, tables, charts and maps; (2) country profiles, with summaries of legislation and legislative reform processes in approximately 40 countries; (3) key informant interviews with LGBT+ rights activists and advocates from different states. The study underlined the value of comprehensive laws in providing effective protection for LGBT+ persons, finding that almost 90% of states which provide any form of protection from discrimination on the basis of sexual orientation or gender identity do so through comprehensive equality laws or other forms of inclusive, multi-ground legislation.

In April, we published [This Beautiful Land: Corruption, Discrimination and Land Rights in Sub-Saharan Africa](#). The result of a collaborative project involving research with affected communities in seven countries, the report is the latest outcome of an ongoing collaboration between the Equal Rights Trust and Transparency International to [identify, document and understand the links between discrimination and corruption](#). *This Beautiful Land* examines the dynamics of discriminatory corruption in the land sector. Presenting evidence and case studies from seven countries – **Ghana, Kenya, Madagascar, South Africa, Uganda, Zambia and Zimbabwe** – it explores how discrimination and corruption exacerbate one another and fuel land inequalities. From persons with disabilities in Zambia, dispossessed of their land by corrupt actors, to the young people in Zimbabwe who sit on housing waitlists, denied generational rights of access to land due to corruption, the report finds that corruption is felt hardest by communities exposed to discrimination. In April 2024, the report was launched at an event hosted by the [Land Portal](#), with hundreds of participants from across the world. In July 2024, our Head of Research promoted the report's findings and recommendations at the **LANDac Conference** in Utrecht.

In August 2023, we initiated a new collaboration with Transparency International, as part of its [Inclusive Service Delivery in Africa](#) project, focused on discriminatory corruption in access to healthcare and education services in Africa. In common with the land, corruption and discrimination project, we are working together to develop a research study drawing on stakeholder interviews and case studies. During the year, we provided extensive support to TI chapters in the **Democratic Republic of Congo, Ghana, Madagascar, Rwanda and Zimbabwe** to enable them to produce country-specific case studies, exploring the dynamics of discriminatory corruption as they affect disadvantaged communities in each of the topic areas.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Since October 2020, the Trust has worked with Fundación Saraki, a disabled persons' organisation based in Paraguay on a project seeking to improve implementation of the **right to work for persons with disabilities in Latin America**. Amongst other activities, the Trust led on the development of a regional study which examines the extent to which Articles 5 and 27 (the rights to non-discrimination and the right to work) of the Convention on the Rights of Persons with Disabilities are being implemented in the project's 10 target countries. We completed the draft report earlier in 2024. The report draws on different sources of evidence to present an assessment of the adequacy and effectiveness of states' legal frameworks against the requirements of the Convention on the Rights of Persons with Disabilities. During this period, the report was validated by national experts, edited and finalised. The report, entitled *In Small Places: Discrimination, Inequality, and the Right of Persons with Disabilities to Equal Work and Employment* is expected to inform domestic advocacy efforts in the Latin American region for improved protections against discrimination, as part of ongoing law reform processes. We expect it to be published in 2025.

4.2 Training, guidance and support

Between October 2021 and January 2025, we were a partner in an ambitious project led by Sightsavers, that aimed to facilitate **inclusive work for persons with disabilities in Kenya**. The Inclusive Futures project was funded by USAID and involved a consortium of national and international partners. Our primary role was to support the development and implementation of work under the Labour Markets Governance Domain of the project, which examined how to strengthen the legal, policy and institutional framework governing access to work for persons with disabilities. Throughout the year, the Trust provided legal and technical assistance to four different multi-stakeholder working groups established under the project to lead on different aspects of law and policy reform.

In March 2024, we worked with members of the initiative's legislative working group to develop a joint response to a consultation on the proposed Persons with Disabilities Bill, calling for amendments to ensure alignment with the Convention on the Rights of Persons with Disabilities. Between April and June, we developed a policy brief for the constitutional working group on the need for, requirements of, and process to implement, Equality Impact Assessment, pursuant to Article 10 of the Kenyan Constitution.

In June, the Trust collaborated with the Judicial Training Institute and the International Commission of Jurists to deliver an introductory training on equality, non-discrimination and the rights of persons with disabilities to Kenyan judges. The Trust developed a training package covering: (i) historical developments in the understanding of disability and the human rights-based approach; (ii) sources of human rights protection; (iii) the right to non-discrimination (focusing on the duty to make reasonable accommodations); and (iv) national legal practice.

4.3 Equality in practice

As part of our work with **Transparency International** on its Inclusive Service Delivery in Africa project, we supported the project team to develop and adopt an Equality and Inclusion Strategy for the project team. The Strategy sets out how the project team should operationalise equality-by-design as an approach to integrate equality considerations into project design, planning and implementation. In March, the Trust participated in the project's annual meeting in **Madagascar**, as part of our work to support the integration of the equality-by-design approach into the project. We provided training, guidance and support to the project team (representatives of the Transparency International secretariat and Transparency International Chapters from the Democratic Republic of Congo, Ghana, Madagascar, Rwanda and Zimbabwe) on the adoption of the equality-by-design approach, including the use of equality impact assessment.

Pro-bono acknowledgment

It is not currently possible for the Trustees to attribute an economic value to the contribution made by *pro bono* partners, but the contribution which these individuals make to the Trust's work is significant and highly valued by both Trustees and staff. We would like to acknowledge and thank the following organisations for their contributions: Advocates for International Development; the Bonavero Institute of Human Rights; Bristows LLP; and Cloisters Chambers.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Principal risks and uncertainties

The Trust maintains a structured risk management framework, which is reviewed regularly by the Board and the Audit and Risk Committee. The following principal risks have been identified and assessed based on likelihood and potential impact.

Liquidity and funding

Liquidity and funding risk is the risk that the Trust fails to secure sufficient income to sustain its activities.

The Trust maintains financial forecasts which are used to monitor progress towards income targets and ensure that operational costs remain within budget. This means that where potential shortfalls in projected income are identified, the organisation is able to take cost reduction measures in a timely fashion. This is our primary mitigation against loss of income.

The Trust did not meet its income target for in 2023/24. Early in the year, the Trust identified a projected shortfall and deferred discretionary expenditure to the following year. These measures mitigated much of the gap. However, delays in funding decisions from several project partners late in the year meant these mitigations were not fully effective. As a result, the Trust incurred a deficit, reducing unrestricted reserves by £13k. The Trust reviewed our approach to income and expenditure forecasting, in order to improve risk management in this area, through the use of defined milestones and regular progress review by staff and Board.

In addition to failing to secure sufficient income, there is a risk of unexpected loss of income as a result of recovery orders by our funding partners for expenditure they deem ineligible; exchange rate movements; reallocation between restricted income funds and unrestricted reserves; and the write off of unrecoverable debts. In recent years, the Trust has experienced loss for each of these reasons, with the result that we have developed procedures to track, minimise and mitigate the risk of loss in each area. These procedures are now operating well, and the Trust did not see any loss of income from any of these sources in the 2023-24 financial year.

In addition to specific measures taken to continuously improve controls, the principal mitigation against risk in liquidity and funding is to increase the Trust's unrestricted reserves, through pursuing a strategy to diversify and increase income. We continued to pursue this objective throughout the year, although the Trust was unable to increase unrestricted reserves to the target level.

After the end of the Trust's 2023-24 financial year, the Trust experienced significant financial pressures, including a shortfall in projected income and reduced funding from key supporters. Accordingly, the Trust agreed funding targets and milestones and established procedures to monitor progress in order that corrective action could be taken, if necessary.

In June 2025, following careful review of the Trust's reserves, secured and forecast income, the Trustees took the decision to wind down the charity's activities in an orderly and solvent manner. This followed a strategic review of the charity's future direction and sustainability led by the Director.

The decision reflects a managed and proactive response to long-term risks rather than a reaction to any specific immediate crisis or financial failure. The Trust remains fully solvent and is proceeding with the wind-down in a way that ensures all obligations to creditors, staff, and beneficiaries will be met.

Safety and security of staff, partners and beneficiaries

Safety and security risk is the risk that the Trust's staff, our partners or our beneficiaries are subjected to physical harm, deprivation of liberty or other damage to their personal safety. The Trust considers the impact of risk in this area to be sufficiently severe that these risks are always subject to review and mitigation, even where the likelihood is considered to be low.

THE EQUAL RIGHTS TRUST

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

FOR THE YEAR ENDED 30 SEPTEMBER 2024

In the period prior to 2016, the Trust established partnerships and projects in a number of hazardous environments where conflict, instability or repressive regimes posed a risk to the safety and security of human rights defenders. To counter these risks, the Trust developed and followed safety and security risk assessment procedures and standard operating protocols. Starting from 2018, pursuant to a new five-year strategy, the Trust began to focus its work increasingly in countries where we and our partners could make a tangible impact on law and policy. This in turn resulted in a continuous reduction in the number of high-risk countries in which the Trust worked. Accordingly, we assess this risk as low. Nevertheless, throughout the year, we maintained a full set of procedures for working in high-risk environments, which could be reactivated if needed.

Reputational risk

The Trust's reputation as a rigorous, expert research organisation and a respectful, accountable and collaborative partner is one of our most valuable assets. Reputational risk is the risk that this reputation is damaged or undermined as a result of action or inaction or by association with a third party.

Reputational risk includes the risks that the Trust's legitimacy is undermined or damaged as a result of actions which are perceived to be neo-colonial, disrespectful, exclusionary or otherwise inappropriate; that our reputation is damaged by association with a donor, partner or other collaborator with a bad or compromised reputation; that a partner relationship breaks down as a result of failure, miscommunication or misunderstanding leading to reputational harm; or that our reputation is damaged by a partner or a third party who misrepresents the organisation or our work.

A number of these risks are inherent in the nature of our work – for example, all of our work is delivered in partnership, and therefore the risk of reputational harm by association or as a result of miscommunication is always present. Nevertheless, the Trust has a number of procedures in place to minimise and mitigate risk. This includes due diligence procedures for partners and funders and clear, transparent contractual agreements between the Trust and third parties. More broadly, our commitment to partnership working and the values in our strategic plan – inclusion, justice, solidarity, collaboration, accountability and optimism – provide a framework for evaluating our plans and our work, which we use to ensure that our interventions are appropriate and responsive to need and demand. The staff assess reputational risks on a rolling basis, to ensure that these can be mitigated.

Reputational risk may also arise if the Trust, its Fellows or its partners fail to deliver work to an adequate standard or within agreed timeframes. To manage this, the Trust applies structured internal management tools, ensures that major initiatives are guided by expert steering committees, and subjects major research reports to independent expert verification and validation.

IT and data systems risk

IT and data systems risks are those risks associated with our use, management and storage of data and digital systems. These risks include the risk that the Trust's digital systems are breached, with the result that individuals or organisations are exposed to harm; the risk that digital systems fail or are breached leading to business disruption or financial loss; and the risk that the Trust fails to meet its obligations to protect personal data and manage digital information

The Trust has digital security procedures in our employee handbook and a number of digital security tools and procedures which are designed to mitigate risks in this area. We began a process to review and upgrade these system tools and procedures during 2024, in order to ensure that our approach is in line with best practice.

Operational risk

Operational risk is the risk of financial loss or reputational damage that arises from inadequate or failed internal processes, systems or human error, as well as external events (including legal risk). The Trust has put in place systems and controls that it believes are necessary to minimise its operational risk. If there is a breach of its systems and controls, the Trust undertakes an in-depth review to ascertain the cause and enhancements that are required.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial review

Income

The Trust's total income in the year was £230k, a 19% decrease from the previous financial year (2023: £285,657). This reduction was primarily due to a long-standing funding partner choosing not to renew its grant following changes in its circumstances. Delays in the implementation of some partner-led projects also contributed to income falling below forecast levels.

Income was drawn from three main sources: unrestricted donations and grants from trusts, foundations (57%); consultancy fees (33%); and restricted grant funding from institutional donors (10%).

Unrestricted income – which includes donations, grants, and income from advisory services - totalled £207k, down £47k (18%) from 2023 (2023: 254,222). The most significant factor in this decline was a £72k reduction in grant and donation income (down from £202k to £130k) due to the loss of the long-standing funding partner. This was partially offset by a £25k (48%) increase in income from advisory services which rose to £77k (2023: £51,777).

Restricted income - which is tied to specific projects and activities – reduced by £8k to £23k (2023: £31,435). This reflects the Trust's strategic shift away from restricted income grants that require re-granting or direct funding for activities in project countries. Notably, restricted income made up 10% of total income – down from 96% in 2017/18 - illustrating a significant shift toward more flexible funding.

Net Assets

The Trust held total net assets of £23k at the end of the financial year (2023: £41,783). Of this, £2k was restricted income carried forward (2023: £8,275), representing funds received for a specific grant-funded project.

Expenditure

Total expenditure in the year was £249k, an 18% reduction from the previous financial year (2023: £304k).

This fall in expenditure reflects the Trust's decision to defer planned expenditure that was dependent on achieving fundraising and income targets. The Trust reduced core operating costs – including staff, overheads, fundraising and communications – over the course of the year. Nevertheless, the reduction in spending was not sufficient to offset the reduction in income, resulting in a decrease in reserves.

Expenditure was distributed across our four objectives as follows: (1) Promoting the adoption of comprehensive equality laws: 39%; (2) Strengthening the implementation of equality laws: 29%; (3) Supporting the development of equality law in response to new challenges: 4%; (4) Supporting the use of equality law and standards by civil society, business and public bodies: 28%.

Reserves

At the end of the financial year, the organisation held total reserves of £23k (2023: £41,783). Of this, 10% (£2,443) was restricted income carried forward (2023: 18%; £8,275). The unrestricted reserve was £21k, a reduction of £12k from the previous year (2023: £33,508).

The Trust adopted a new Reserves Policy in April 2024 following a review of its financial and funding risks, current funding position and fundraising and investment priorities. This policy set a reserve target of £70k to be achieved over a two-year period. As an interim milestone, the Trust aimed to hold £50k, in reserves by September 2024.

At the end of 2023/24 financial year, the unrestricted reserve stood at 42% of reserve target. To support progress towards its reserve target, the Trust adopted a new fundraising strategy in December 2024. This strategy defined milestones to track progress and is subject to ongoing monitoring by staff and Trustees, with regular review by the Audit and Risk Committee.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Financial position

The Trustees review the Trust's financial position regularly.

As at 30 September 2024, the charity had sufficient income, cash flow and reserves to meet its obligations and to operate as a going concern. Accordingly, the financial statements have been prepared on a going concern basis. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the amounts of assets and liabilities within the next reporting period.

During the 2024-25 financial year, the Trust experienced significant financial pressures, including a shortfall in projected income and reduced funding from key supporters. These pressures arose in the context of an increasingly challenging funding environment for organisations working to promote human rights and equality. Accordingly, the Trust agreed funding targets and milestones and established procedures to monitor progress in order that corrective action could be taken, if necessary. In June 2025, following careful review of the Trust's reserves, secured and forecast income, the Trustees took the decision to wind down the charity's activities in an orderly and solvent manner. This followed a strategic review of the charity's future direction and sustainability led by the Director.

The decision reflects a managed and proactive response to long-term risks rather than a reaction to any specific immediate crisis or financial failure. The Trust remains fully solvent and is proceeding with the wind-down in a way that ensures all obligations to creditors, staff, and beneficiaries will be met.

The wind-down process is expected to be completed during the 2024–25 financial year.

Fundraising

During the year the Trust did not run any public fundraising campaigns. The Equal Rights Trust does not use professional fundraisers or commercial participators. We nevertheless observe and comply with the relevant fundraising regulations and codes. During the year there was no non-compliance of these regulations and codes and we received no complaints relating to our fundraising practice.

Structure, governance and management

The Equal Rights Trust is a charitable company limited by guarantee. It was incorporated on 9 September 2005 and registered as a charity on 15 March 2006. The company was established under a memorandum of association which established the objects and powers of the charitable company. It is governed under its articles of association. The Trust is based and administered in the United Kingdom.

Board of Trustees

The Trust is governed by a Board of Trustees who are also Directors of the company. The Board meets at least four times each year to: provide strategic guidance; review and provide guidance on programmes and projects; review and advise on the management of risks; review the assets and financial position of the Trust; and adopt plans of action and budgets.

During the year 2023-24 Evelyn Collins served as the Chair of the Board and Robin Allen as the Vice Chair of the Board and the Chair of the Audit and Risk Committee. During the year, the Board included eight other Trustees, including two who also served on the Audit and Risk Committee. The full Board of Trustees are listed on page 1 of this report.

Shortly after the end of the financial year, one of the Trustees, Paddy Coulter, passed away. The Trust mourns his loss and is grateful for the service and support which he provided during his time on the Board.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

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:

Evelyn Collins (Chair)
Andrew Charles Danby Bloch (Vice-Chair) (Resigned 18 December 2023)
Robin Allen (Vice Chair)
Ferdous Ara Begum
Paddy Coulter (Resigned 3 November 2024)
Niall Crowley
Tarunabh Khaitan
Quinn McKew
Maria Rachid
Nomfundo Ramalekana
Novide Refahi

Staff

The Trustees delegate day to day management of the organisation to the Director. The Trustees take advice from the Director in respect of the Trust's programmes and projects, risks, financial position and budget, and action plans.

Jim Fitzgerald is the Trust's Director. He has held this position since 1 August 2019 (prior to which he was Co-Director from June 2016). During the year, Jim led a team of four staff, two focused on delivering the Trust's programmatic and project work and one on financial and operational management.

Appointment of trustees

In accordance with the memorandum and articles of association there shall be at least three Trustees.

As noted in our last report, in 2023, the Board discussed the need to expand the number of Trustees and undertook an exercise to identify needs in respect of skills, knowledge and expertise. Decisions on appointments were made by the full Board, in accordance with the articles of association.

All Trustees serve for an initial term ending at the third Trustees' annual meeting after the year in which they were appointed. All Trustees may serve for two additional terms of up to three years. No Trustee may serve for more than nine consecutive years, unless the Trustees consider that it would be in the best interests of the organisation for a Trustee to serve beyond that period, and the Trustee is then reappointed in line with the articles.

Trustee induction and training

Trustees are inducted through introductory meetings with the Chair and Vice Chair and the Director before participation in their first Board meeting. The Trust does not have the in-house capacity to provide formal training for Trustees, though Trustees are encouraged to participate in online training provided by third parties.

Related parties and relationships with other organisations

During the year, the Trust received no grant from any entity in which trustees had an official role: (2023: £nil). The Trust also received no fee from any entity in which a trustee had an official role: (2023: £nil).

Aggregate donations from related parties were £nil (2023: £14,500), which comprise donations from members of the board and staff.

Other than the items noted here, the Trustees have declared that they have no conflict of interests.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trust has no subsidiaries. The Trust implements all of our work in partnership with other organisations – either civil society organisations based in the relevant country for country-specific work, or relevant international, intergovernmental or international non-governmental organisations for our global, comparative and thematic work. These partnerships are a central element of the Trust's approach to its work, ensuring the relevance and suitability of our projects and ensuring efficiency and effectiveness in implementation.

Our partnerships are bi-lateral relationships, in which the parties are equal. Where partnerships involving funding, these are regulated by a partnership agreement setting out the respective rights and obligations of each partner. Within this legal framework, the Trust and its partners seek to develop a fully cooperative, mutually beneficial relationship, in which the organisations act as genuine partners in the implementation of projects which both parties consider are relevant to the achievement of our objectives.

Remuneration policy for key management personnel

The Trust has adopted a remuneration policy designed to ensure fairness, transparency, and competitiveness in how pay is determined and reviewed. The policy is based on the following principles:

- (a) Systematisation: Remuneration is structured around fixed pay bands, with clear procedures for setting salaries and regulating progression within each band.
- (b) Benchmarking: Pay levels are set with reference to comparable organisations, primarily national and international human rights bodies headquartered in London with a legal focus, to ensure competitiveness within the sector.
- (c) Internal fairness: The policy is designed to promote proportionality between roles, reflecting differences in responsibility and accountability.

The policy was developed through a review led by the Chair and the Vice Chair, supported by staff who conducted research into pay practices in similar organisations. The review covered both policy and procedural analysis as well as external salary benchmarking.

The policy includes three core elements: fixed pay bands for each organisational level, benchmarked against the sector; annual pay increases including a percentage increase to reflect increases in cost of living; and a fixed "step" increase within the band, subject to satisfactory performance as reviewed at annual performance reviews.

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- 9. Internal fairness: The policy is designed to promote proportionality between roles, reflecting differences in responsibility and accountability.

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The policy includes three core elements: fixed pay bands for each organisational level, benchmarked against the sector; annual pay increases including a percentage increase to reflect increases in cost of living; and a fixed "step" increase within the band, subject to satisfactory performance as reviewed at annual performance reviews.

Funds held as custodian Trustee on behalf of others

The Trust does not hold any funds as custodian Trustee on behalf of others.

THE EQUAL RIGHTS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 SEPTEMBER 2024*

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2024 was 10 (2023: 11). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

The Trustees' report was approved by the Board of Trustees.

Evelyn Collins (Chair)
Trustee

20 June 2025

THE EQUAL RIGHTS TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE EQUAL RIGHTS TRUST

I report to the Trustees on my examination of the financial statements of The Equal Rights Trust (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

As the Trustees of the Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Mark Jackson FCA DChA

Azets
Westpoint
Lynch Wood
Peterborough
PE2 6FZ

Dated: 27 June 2025

THE EQUAL RIGHTS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<u>Income from:</u>							
Donations and legacies	3	129,852	-	129,852	201,789	-	201,789
Charitable activities	4	76,746	23,285	100,031	51,711	31,435	83,146
Investments	5	655	-	655	722	-	722
Total income		<u>207,253</u>	<u>23,285</u>	<u>230,538</u>	<u>254,222</u>	<u>31,435</u>	<u>285,657</u>
<u>Expenditure on:</u>							
Raising funds	6	10,677	-	10,677	8,535	-	8,535
Charitable activities	7	209,118	29,117	238,235	253,777	41,681	295,458
Total expenditure		<u>219,795</u>	<u>29,117</u>	<u>248,912</u>	<u>262,312</u>	<u>41,681</u>	<u>303,993</u>
Gross transfers between funds		-	-	-	(7,000)	7,000	-
Net expenditure for the year/							
Net movement in funds		(12,542)	(5,832)	(18,374)	(15,090)	(3,246)	(18,336)
Fund balances at 1 October 2023		<u>33,508</u>	<u>8,275</u>	<u>41,783</u>	<u>48,598</u>	<u>11,521</u>	<u>60,119</u>
Fund balances at 30 September 2024		<u><u>20,966</u></u>	<u><u>2,443</u></u>	<u><u>23,409</u></u>	<u><u>33,508</u></u>	<u><u>8,275</u></u>	<u><u>41,783</u></u>

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

All income and expenditure derive from continuing activities.

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

THE EQUAL RIGHTS TRUST

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,777		2,382
Current assets					
Debtors	13	60,842		58,011	
Cash at bank and in hand		26,399		69,311	
		<u>87,241</u>		<u>127,322</u>	
Creditors: amounts falling due within one year	14	<u>(65,609)</u>		<u>(87,921)</u>	
Net current assets			21,632		39,401
Total assets less current liabilities			<u>23,409</u>		<u>41,783</u>
Income funds					
Restricted funds	16		2,443		8,275
Unrestricted funds			20,966		33,508
			<u>23,409</u>		<u>41,783</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 30 September 2024.

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

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

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

The financial statements were approved by the Trustees on 20 June 2025

Evelyn Collins (Chair)
Trustee

Company registration number 05559173

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

The Equal Rights Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 5th Floor, 167-169 Great Portland Street, London, W1W 5PF, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention unless otherwise stated in the relevant accounting policy or note.

The principal accounting policies adopted are set out below.

In applying the financial reporting framework, the Trust made a limited number of subjective judgements, for example in respect of the split of income and expenditure between different programmes of activity. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

1.2 Going concern

As at 30 September 2024, the charity had sufficient income, cash flow and reserves to meet its obligations and to operate as a going concern. Accordingly, the financial statements have been prepared on a going concern basis. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the amounts of assets and liabilities within the next reporting period.

During the 2024-25 financial year, the Trust experienced significant financial pressures, including a shortfall in projected income and reduced funding from key supporters. These pressures arose in the context of an increasingly challenging funding environment for organisations working to promote human rights and equality. Accordingly, the Trust agreed funding targets and milestones and established procedures to monitor progress in order that corrective action could be taken, if necessary.

In June 2025, following careful review of the Trust's reserves, secured and forecast income, the Trustees took the decision to wind down the charity's activities in an orderly and solvent manner. This followed a strategic review of the charity's future direction and sustainability led by the Director.

The decision reflects a managed and proactive response to long-term risks rather than a reaction to any specific immediate crisis or financial failure. The Trust remains fully solvent and is proceeding with the wind-down in a way that ensures all obligations to creditors, staff, and beneficiaries will be met.

The wind-down process is expected to be completed during the 2024–25 financial year.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.3 Charitable funds

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

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

1.4 Income

Income is recognised when the Trust 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 Trust 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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and is disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities comprises the costs of delivering the Trust's four objectives - (1) Promoting the **adoption** of comprehensive equality laws; (2) Strengthening the **implementation** of equality laws; (3) Supporting the **development** of equality law in response to new challenges; and (4) Supporting the **use** of equality laws by other actors. Such costs include inter alia salary costs for the Trust's staff and its partners, costs of hosting workshops and events, research and consultancy fees and grants, design and printing costs, travel and other costs, undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Resources expended are allocated to a particular strategic objective where the cost relates directly to that objective, or are split between objectives where an activity results in impact under more than one objective. The allocation of support costs - the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central functions of the organisations - is apportioned between these objectives of activity based on the proportion of total direct programmatic expenditure on each objective.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Support and governance costs are allocated to each programme of activities on the basis set out below. This is based on the proportion of the organisation's total staff expenditure on charitable activities which falls within each programme.

- | | |
|---|-----|
| • Promoting the adoption of comprehensive equality laws | 39% |
| • Strengthening implementation of equality laws | 29% |
| • Supporting the development of equality law | 4% |
| • Supporting the use of equality law | 28% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve on the balance sheet.

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:

Office equipment	5 years straight line
Computer equipment	5 years straight line

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

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

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

1.9 Financial instruments

The Trust 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 Trust's balance sheet when the Trust 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.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the Trust 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.

2 Critical accounting estimates and judgements

In the application of the Trust'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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	129,852	201,789

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Donations and legacies	(Continued)	
Donations and gifts		
Mary Kay Inc	-	41,576
Sigrid Rausing Trust	110,000	110,000
Lumanity	1,740	18,793
King Baudouin Foundation	17,469	-
Other	643	31,420
	<u>129,852</u>	<u>201,789</u>

Individual organisations have been listed where the amount received is £1,500 or more.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Charitable activities

	Adoption	Implementation	Development	Use	Total 2024	Adoption	Implementation	Use	Total 2023
	2024	2024	2024	2024		2023	2023	2023	
	£	£	£	£	£	£	£	£	£
Charitable activities	21,600	19,058	6,650	52,723	100,031	16,105	29,827	37,214	83,146
Analysis by fund									
Unrestricted funds	6,108	11,265	6,650	52,723	76,746	4,574	18,297	28,840	51,711
Restricted funds	15,492	7,793	-	-	23,285	11,531	11,530	8,374	31,435
	21,600	19,058	6,650	52,723	100,031	16,105	29,827	37,214	83,146

The trust allocates restricted income between our four strategic objectives based on assessment of the proportion of activities within each restricted grant-funded project which fall within that objective.

This note does not include unrestricted donations or legacy income which was used to achieve these objectives - such as income which we chose to fund our work on our Development objective.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	655	722

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Staff costs	10,677	8,535
	<u>10,677</u>	<u>8,535</u>

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Charitable activities

	Adoption	Implementation	Development	Use	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Staff costs	64,980	47,168	5,954	45,623	163,725	144,789
Workshops, forums & roundtables	674	-	-	-	674	444
Research & publications	2,814	-	-	6,565	9,379	57,020
Project travel	175	-	-	-	175	486
Project consultants	-	759	-	-	759	4,705
Depreciation	128	113	39	312	592	596
Forex movement	35	31	11	87	164	3,548
Other costs	-	-	5	5	10	6,186
	<u>68,806</u>	<u>48,071</u>	<u>6,009</u>	<u>52,592</u>	<u>175,478</u>	<u>217,774</u>
Share of support costs (see note 8)	11,683	8,481	1,071	8,203	29,438	40,813
Share of governance costs (see note 8)	13,224	9,599	1,212	9,284	33,319	36,871
	<u>93,713</u>	<u>66,151</u>	<u>8,292</u>	<u>70,079</u>	<u>238,235</u>	<u>295,458</u>
Analysis by fund						
Unrestricted funds	77,891	54,024	8,310	68,893	209,118	253,777
Restricted funds	15,822	12,127	(18)	1,186	29,117	41,681
	<u>93,713</u>	<u>66,151</u>	<u>8,292</u>	<u>70,079</u>	<u>238,235</u>	<u>295,458</u>

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Charitable activities

(Continued)

For the year ended 30 September 2023

	Adoption	Implementation	Development	Use	Total 2023
	£	£	£	£	£
Staff costs	54,182	28,697	19,953	41,957	144,789
Workshops, forums & roundtables	444	-	-	-	444
Research & publications	28,510	19,957	-	8,553	57,020
Project travel	486	-	-	-	486
Project consultants	-	3,529	-	1,176	4,705
Depreciation	115	214	-	267	596
Forex movement	687	1,273	-	1,588	3,548
Other costs	1,199	2,219	-	2,768	6,186
	<u>85,623</u>	<u>55,889</u>	<u>19,953</u>	<u>56,309</u>	<u>217,774</u>
Share of support costs (see note 8)	15,273	8,089	5,624	11,827	40,813
Share of governance costs (see note 8)	13,797	7,308	5,082	10,684	36,871
	<u>114,693</u>	<u>71,286</u>	<u>30,659</u>	<u>78,820</u>	<u>295,458</u>
Analysis by fund					
Unrestricted funds	108,699	55,120	30,446	59,512	253,777
Restricted funds	5,994	16,166	213	19,308	41,681
	<u>114,693</u>	<u>71,286</u>	<u>30,659</u>	<u>78,820</u>	<u>295,458</u>

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	20,593	18,087	38,680	19,659	19,104	38,763
Rent, rates, utilities & insurance	5,891	-	5,891	13,229	-	13,229
Partners' expenses	2,725	-	2,725	2,975	-	2,975
Forex movement	-	-	-	4,950	-	4,950
Other costs	229	-	229	-	-	-
Audit fees	-	7,663	7,663	-	10,778	10,778
Project travel	-	5,376	5,376	-	2,738	2,738
Bank charges	-	2,193	2,193	-	2,943	2,943
Other costs	-	-	-	-	1,308	1,308
	<u>29,438</u>	<u>33,319</u>	<u>62,757</u>	<u>40,813</u>	<u>36,871</u>	<u>77,684</u>
Analysed between Charitable activities	<u>29,438</u>	<u>33,319</u>	<u>62,757</u>	<u>40,813</u>	<u>36,871</u>	<u>77,684</u>

9 Trustees

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

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2023: £1,308).

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	3	3
Management and administration	1	1
Total	<u>4</u>	<u>4</u>

Employment costs

	2024 £	2023 £
Wages and salaries	184,653	166,921
Social security costs	15,671	13,553
Other pension costs	12,758	11,613
	<u>213,082</u>	<u>192,087</u>

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

10 Employees

(Continued)

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

	2024 Number	2023 Number
£60,001 to £70,000	1	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 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 October 2023	220	12,743	12,963
Disposals	-	(1,003)	(1,003)
	-----	-----	-----
At 30 September 2024	220	11,740	11,960
	-----	-----	-----
Depreciation and impairment			
At 1 October 2023	220	10,361	10,581
Depreciation charged in the year	-	592	592
Eliminated in respect of disposals	-	(990)	(990)
	-----	-----	-----
At 30 September 2024	220	9,963	10,183
	-----	-----	-----
Carrying amount			
At 30 September 2024	-	1,777	1,777
	=====	=====	=====
At 30 September 2023	-	2,382	2,382
	=====	=====	=====

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	11,554	6,023
Other debtors	6,652	7,251
Prepayments and accrued income	42,636	44,737
	-----	-----
	60,842	58,011
	=====	=====

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,094	5,678
Trade creditors	12,252	13,763
Other creditors	22,352	31,408
Accruals and deferred income	25,911	37,072
	<u>65,609</u>	<u>87,921</u>

15 Retirement benefit schemes

Defined contribution schemes

The Trust operates a defined contribution pension scheme for all qualifying employees. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £12,758 (2023: £11,613). There were 3 (2023: 4) scheme members at the balance sheet date. £1,295 (2023: £1,402) of contributions was owed to the scheme as of that date.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 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:

	Movement in funds				Movement in funds			
	Balance at 1 October 2022	Incoming resources	Resources expended	Transfers	Balance at 1 October 2023	Incoming resources	Resources expended	Balance at 30 September 2024
	£	£	£	£	£	£	£	£
Colonialism and Education - Joseph Rountree Charitable Trust	11,521	-	(3,246)	-	8,275	-	(5,832)	2,443
Global Labor Programme - Inclusive Futures - Sightsavers	-	38,435	(38,435)	-	-	19,482	(19,482)	-
Other Projects	-	(7,000)	-	7,000	-	-	-	-
ROLE UK - Protection against discrimination in Armenia – Advocates for International Aid	-	-	-	-	-	3,803	(3,803)	-
	<u>11,521</u>	<u>31,435</u>	<u>(41,681)</u>	<u>7,000</u>	<u>8,275</u>	<u>23,285</u>	<u>(29,117)</u>	<u>2,443</u>

Restricted funds are those provided for various programmes that the Equal Rights Trust is commissioned to perform throughout the world.

The Colonialism and Education project is a grant contract funded by the Joseph Rowntree Charitable Trust worth £105k over 41 months. It is due to finish July 2025.

The Global Labor Program – Inclusive Futures project is a sub-grant contract funded by the U.S Agency for International Development, awarded by The Royal Commonwealth Society for the Blind (Sightsavers) worth approximately £90k over 41 months. The project was terminated at the end of February 2025 following the review of all Agency awards.

The Protection against discrimination in Armenia project is a grant contract funded by Advocates for International Aid through their ROLE UK programme, worth approximately 26k over 12 months.

Each of these projects aims to promote the realisation of the rights to equality and non-discrimination through the delivery of one or more of the core charitable activities of the Trust - Adoption, Implementation, Development and Use of comprehensive equality law - in one or more jurisdictions. These projects together represent 100% of the restricted funds held at 30 September 2024.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Restricted funds

(Continued)

Transfers between funds

£7,000 was required to transfer between the unrestricted and restricted funds for Other projects in the prior year. This was due to an agreed settlement between the European Commission and the Trust regarding expenditure which the Commission had deemed potentially ineligible.

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2024 are represented by:					
Tangible assets	1,777	-	1,777	2,382	2,382
Current assets/(liabilities)	19,189	2,443	21,632	8,275	39,401
	<u>20,966</u>	<u>2,443</u>	<u>23,409</u>	<u>8,275</u>	<u>41,783</u>

18 Operating lease commitments

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

	2024 £	2023 £
Within one year	-	595

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	86,016	79,000

The Trust received no grant from any entity in which trustees had an official role (2023: £nil). The Trust also received no fee from any entity in which a trustee had an official role (2023: £nil).

Aggregate donations from related parties were £nil (2023: £14,500), which comprise donations from members of the board and senior management.

THE EQUAL RIGHTS TRUST

England & Wales - Charity number 1113288

Accounts

Company number: 05559173

Charity number: 1113288

The Equal Rights Trust

Report and financial statements

For the year ended 30 September 2023

The Equal Rights Trust

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For the year ended 30 September 2023

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The Equal Rights Trust

Reference and administrative information

For the year ended 30 September 2023

Company number 05559173

Charity number 1113288

Registered office and operational address:

Second Home London Fields, 125–127 Mare Street, London E8 3SJ (to 31st October 2023)

167–169 Great Portland Street, 5th Floor, London, W1W 5PF (from 1st November 2023)

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Evelyn Collins	Chair
Andrew Charles Danby Bloch	Vice-Chair (retired December 2023)
Robin Allen	
Ferdous Ara Begum	
Paddy Coulter	(appointed March 2023)
Niall Crowley	
Tarunabh Khaitan	
Virginia Mantouvalou	(retired April 2023)
Quinn McKew	
Helen Mountfield	(retired April 2023)
Maria Rachid	(appointed June 2023)
Nomfundo Ramalekana	(appointed March 2023)
Novide Refahi	

Key management personnel Jim Fitzgerald Director

Bankers Coutts & Co
440 The Strand
LONDON, EC4M 6YH

The Equal Rights Trust

Reference and administrative information

For the year ended 30 September 2023

Solicitors Bates Wells
 2-6 Cannon Street
 LONDON, EC4M 6YH

Auditor Sayer Vincent LLP
 Chartered Accountants and Statutory Auditor
 110 Golden Lane
 LONDON, EC1Y 0TG

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2023

The Trustees present their report and the audited financial statements for the year ended 30 September 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects and purposes of the Equal Rights Trust, as set out in our Memorandum and Articles of Association, are to promote equality of treatment and diversity throughout the world, in accordance with the principles contained in the Universal Declaration of Human Rights and subsequent United Nations covenants, conventions and regional human rights and equality codes, by all or any of the following means:

- Promoting understanding of the importance of equality and diversity in the context of human rights generally;
- Encouraging good practice in relation to equality and diversity;
- Promoting equality of opportunity and treatment without discrimination on any ground;
- Promoting awareness and understanding of the effective enjoyment of human rights without discrimination;
- Working towards the elimination of unlawful discrimination;
- Obtaining redress for victims of unlawful discrimination;
- Conducting research, providing education and training; and
- Giving advice and guidance on appropriate legislative, administrative and voluntary measures.

The Trustees have had regard to the Charity Commission's guidance on public benefit and consider that both the objects and purposes of the Trust, and the activities undertaken to achieve these objects and purposes are for the public benefit. When reviewing the charity's aims and objectives and in planning its future activities, the Trustees have regard to the public benefit of the organisation. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

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The Trustees review the aims, objectives and activities of the charity throughout each year. The Trustees review the success of each key activity and the benefits the charity has brought to those it exists to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

Our vision and mission

Our **vision** is an **equal world**: a world in which everyone – irrespective of their identity, status or beliefs – can participate in every area of life on an equal basis with others. We work towards this vision by addressing one of the root causes of inequality: discrimination. We focus our efforts on eliminating discrimination, its consequences and its legacies. We do this through the law. We recognise the limits of the law but know that comprehensive and effective equality laws are necessary – if not sufficient – for the creation of an equal world. Our **mission is to work in partnership to support the development, adoption, implementation and use of equality laws.**

Eliminating discrimination and its consequences requires a collaborative, global movement. We see our role as enabling and supporting this movement. Our expertise is in the development, adoption and implementation of comprehensive, effective equality laws. We work to put that expertise at the service of those working to combat discrimination and promote equality. We seek impact, not credit. We aim to respond to the needs and demands of civil society and others fighting for equality, through providing research, analysis, training, guidance and support. We work in partnership, providing expert input to those on the frontlines of the fight against discrimination, to enable them to develop, enact, implement and use equality law.

Our objectives and programmes

In 2023, we adopted a new strategic plan, [Equal in Dignity: Equal in Rights](#). It builds on our 15 years' experience of supporting the adoption and implementation of equality laws around the world and is informed by discussions with hundreds of equality activists, advocates and academics. This new plan sees us focus our efforts on responding to four major challenges – **gaps** – which those on the frontlines of the fight against discrimination have told us must be addressed.

- (1) **The protection gap:** Despite the growing consensus at the international level on the need for comprehensive equality laws, still more than 60% of countries in the world do not have laws which provide effective and comprehensive protection from all forms of discrimination and advance equality in practice, on all grounds and in all areas of life.

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- (2) **The implementation gap:** In those States which have enacted equality laws, gaps in awareness, enforcement and implementation mean that rights-holders are often unable to secure remedy and sanction, while the potential of the law to not merely remedy, but actively prevent, discrimination and to advance full equality in practice remains largely unrealised.
- (3) **The application gap:** The rapid pace of change in many spheres of our lives and the major challenges which our societies continue to face – whether from new phenomena such as climate change or the increased use of algorithmic decision-making or longstanding problems such as economic inequality – demand new responses from equality law if it is to be effective.
- (4) **The practice gap:** Organisations working to advance equality or promote rights for marginalised groups are not making full and effective use of equality law, while those working to address the causes and consequences of inequality in different ways – from fighting corruption to promoting sustainable development – are not always using equality law as a tool.

Under our new plan, we aim to achieve four **objectives**, each responding to one of these gaps.

- (1) To **promote the adoption of comprehensive equality laws** through supporting equality movements engaged in developing and advocating for comprehensive equality laws, building consensus around the need for and content of these laws, and improving public understanding of, and support for, these laws.
- (2) To **strengthen the implementation of existing equality laws** through two global research initiatives, one focused on identifying problems and solutions in access to justice and remedy and the other on how to make equality law more effective in proactively preventing discrimination.
- (3) To **support the development of equality law in response to new challenges** through new collaborative programmes focused on developing understanding and consensus on the role of equality law in responding to three global equality challenges: artificial intelligence; climate change; and poverty.
- (4) To **support the use of equality laws by civil society, business and public bodies** through providing research, training and technical guidance on the use of equality law for those working to tackle different forms of inequality and through supporting civil society, business and government bodies to integrate an *equality by design* approach into their work.

We implement our work through two **programmes**. In our **research and analysis programme**, we undertake and support research on patterns of discrimination and on legal frameworks; analyse equality laws and their implementation; develop legal principles and standards; and produce evidence and resources. Through our **advocacy and collaboration programme**, we work with and support equality activists through: training, mentoring and capacity-building; legal analysis, advice

and guidance; and advocacy and strategy support. Our programmes are mutually-reinforcing – all of our research is collaborative, and all of our collaborations are underpinned by evidence.

Collaboration and partnerships

The way we work is summed up in the phrase **together for equality**. Together for equality means not only that we work to address discrimination and inequality in a comprehensive, holistic and intersectional way, but also that we do so through working in partnership with others. Collaboration is at the heart of everything we do.

At the **international level**, we collaborate closely with the [United Nations](#) and other international organisations to develop and advance standards on equality law and its application; at the **transnational level**, we work in multilateral, multidisciplinary partnerships to undertake [comparative research](#) and to [foster collaboration](#) between those fighting different forms of discrimination; and at the **national level**, we work with equality activists, providing research, training, guidance and support in response to their needs. All of our projects and initiatives are developed and delivered in partnership.

This partnership model is crucial to ensuring that our work is relevant to the needs of the equality community in question, be that the global expert community or specific groups or communities at the national level, with a particular focus on civil society. Partnership working is also key to ensuring the efficiency, effectiveness and sustainability of our work.

Partnership working is essential to ensuring that we operate in line with our values of inclusion, solidarity, collaboration and accountability. With the launch of our new strategic plan, we strengthen and expand our commitment to working together for equality, through moving from consultation to co-creation; adopting a new approach to partnership – focused on our role as a supporting partner providing expert advice and support in response to the needs of our stakeholders; becoming more responsive to demand and embracing the benefits of multilateral, multidisciplinary working.

Achievements and impact

As elaborated above, we organise our work in pursuit of four strategic objectives, each of which is designed to address the four challenges preventing the elimination of discrimination, its consequences and its legacies identified by those on the frontlines of the fight for equality. The

highlights of our activities, achievements and impact against each of these strategic objectives are set out below.

Objective 1: Promote the adoption of comprehensive equality laws

Our work under this Objective focuses on supporting equality activists to promote the adoption of comprehensive equality laws, in particular through the use of the [Practical Guide to Developing Comprehensive Anti-Discrimination Laws](#) which we published with the Office of the UN High Commissioner for Human Rights in December 2022. We implement three programmes to achieve this objective:

- **Supporting equality movements:** We partner with organisations and coalitions engaged in developing and advocating for comprehensive equality laws, working with them to design and deliver country-specific programmes of training, research, legislative guidance and strategic support to meet their needs.
- **Building international consensus:** We promote the adoption and use of the *Practical Guide* by international and regional human rights bodies, intergovernmental institutions and international non-governmental organisations, in order to broaden the consensus on the need for comprehensive equality laws and so support campaigners in influencing governments.
- **Improving public understanding:** We develop public education materials, resources and training programmes to increase public understanding of, and support for, comprehensive equality laws.

Practical Guide to Developing Comprehensive Anti-Discrimination Legislation

In December 2022, together with the United Nations Human Rights Office, we launched [Protecting Minority Rights: A Comprehensive Guide to Developing Comprehensive Anti-Discrimination Legislation](#). The Guide is the result of a three-year long collaborative research and consultation initiative, implemented in partnership by the Trust and the United Nations Human Rights Office. It is the first authoritative, definitive, comprehensive guidance from the United Nations on States' obligations to respect, protect and fulfil the right to non-discrimination. The project to develop *this guidance* was initiated in response to the needs and demands of our partner equality organisations around the world.

The *Guide* sets out the core content of the rights to equality and non-discrimination, as derived from international human rights instruments and their interpretation by UN and regional human rights mechanisms and provides practical guidance to States on the measures needed to ensure that

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their legal frameworks are consistent with the requirements of international law. It synthesises and harmonises existing international legal standards, to provide clear and accessible guidance on the necessary scope, structure and content of comprehensive anti-discrimination laws – laws which provide the foundation for creating societies where all are equal in dignity and rights and where no-one is left behind. In addition, the publication provides concrete country-based practices and practical guidance. The *Guide* provides a roadmap to developing comprehensive and effective equality laws for anyone involved in the legislative process.

From the outset of the project, an independent Advisory Committee was established. The Committee was composed of 13 leading experts including, among others, three former United Nations Special Rapporteurs, leading academic experts in comparative equality laws and experienced litigators, judges and representatives of independent equality bodies. The Advisory Committee members represented a range of different legal systems and traditions, from every global region which had steered the project from its inception.

The process to develop the *Guide* involved research into international legal standards on the rights to equality and non-discrimination and equality, combined with broad consultation with both Governments and non-governmental organizations to identify relevant practice at the national level. The development of the *Guide* involved four research methods. First, the joint research team carried out legal research to identify relevant international legal standards on equality and non-discrimination. This involved exhaustive consideration of the relevant international human rights instruments, the interpretation of these instruments by UN treaty bodies, and analysis and commentary on these standards by academics, non-governmental organizations, national human rights institutions and others. Second, and in parallel, the partners issued calls for evidence. In mid-2020, the United Nations Human Rights Office distributed a note verbale to States Members of the United Nations, requesting sample provisions from national anti-discrimination laws and examples of good practice, and opened a public call for evidence. In parallel, the Equal Rights Trust engaged expert contributors from selected national jurisdictions with comprehensive anti-discrimination laws to provide examples and inputs. Third, the partners convened four online global consultations to discuss key themes, issues and problems identified in the research process. Fourth, drafts of the guide were submitted to experts for verification and validation. This included scrutiny by the members of the independent Advisory Committee. A draft was also issued for review and validation to more than 50 experts from academia, civil society – including, in particular, the leading international organizations working with and on behalf of different groups exposed to discrimination – and the UN Human Rights Office itself.

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The *Guide* was launched on 6 December 2022 by the UN Assistant Secretary-General for Human Rights, Ilze Brands Kehris at the University of Peace in Costa Rica and formed part of [Human Rights Week](#). The launch was accompanied by a [video](#) delivered by the UN High Commissioner for Human Rights, Volker Türk, which called on States to “renew and reinforce their commitments to the equal enjoyment of human rights through enacting enforcing and implementing comprehensive anti-discrimination legislation.”

On 7 December 2022, an unprecedented group of 32 UN Special Procedure Mandate Holders issued a [joint-statement](#) which urged all UN member States to “prioritise enacting, enforcing and implementing anti-discrimination legislation” to give effect to their international human rights law obligations. The statement calls on States to take the publication of the *Guide* “as a catalyst to action” and to use its contents as “practical tools for the development and reform of their legal frameworks on equality and non-discrimination.”

Throughout the year, the Trust and our partners at the UN Human Rights Office developed and implemented a plan to disseminate and support the use of the *Guide*. Between February and June 2023, **10 global online briefings** were convened to inform those involved in efforts at equality law reform at the national level. The first two briefings were provided to UN Human Rights Office thematic and field staff. Subsequent briefings were public and were aimed at equality activists, advocates and academics, governments and legislators. Briefings were provided in Arabic, English, French, Russian, Spanish and International Sign language. More than 500 equality activists, advocates and academics were engaged, from over 50 countries, from every global region.

Supporting equality movements

In March 2023, we began a **global mapping, consultation and engagement exercise** aimed at identifying existing movements for equality law reform, assessing the political and legislative context for legal reform, establishing relationships with those leading these movements and understanding the kinds of support they want and require.

To bolster this strand of work, in February we established a new **Equality Law Fellowship**. Three fellows were selected, each coming from different global regions, with diverse experiences and backgrounds. These fellows worked alongside UN staff to conduct country assessments, using a standardised methodology and toolkit. During the year, the global review exercise was completed in Central and South America, West and North Africa, the Middle East, Central, South, South-East and East Asia. As assessments were completed, the Trust and the UN team engaged with equality

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activists, national human rights institutions and governments and legislators to identify and respond to support needs.

Through this process, we identified priority countries where movements are actively engaged in developing or advocating comprehensive anti-discrimination laws, and we began to engage partners in these countries to identify whether – and how – we can best support their efforts through training, research, legal and technical advice and strategic support. These countries include Armenia, Argentina, Brazil, Chile, Costa Rica, Dominican Republic, Japan, Kyrgyzstan, the Philippines and the Republic of Korea. Between June and September, we received and responded to various requests for support from partners in these countries.

In April 2023, we were contacted by representatives of the Office of the UN High Commissioner for Human Rights in connection with ongoing reform initiatives in **Costa Rica**. The first proposed a series of amendments to the Criminal Code, including the principal non-discrimination guarantee, whilst the second initiative proposed the introduction of a new law that would establish a wider degree of protection against discrimination. The Trust provided comments on both laws, focusing on the latter and the ways in which it could be brought into line with international standards. Our comments were well received and shared with the relevant parties in advance of a meeting that took place in mid-May.

In September 2023, we supported the UN Human Rights Office to provided training on the *Guide* to Deputies of the Congress and members of Inter-Institutional Commission on Human Rights in the **Dominican Republic**. The training was initiated by the government of the Dominican Republic, which plans to develop a draft anti-discrimination law in 2024 and is seeking our support in this endeavour.

Also in September, we participated in an online briefing on the *Guide* organised for civil society organisations in **Japan** by the International Movement Against Racism and Discrimination (IMADR). The briefing brought together – for the first time – organisations working on discrimination on a range of different grounds, to discuss the strategic and legislative benefits of advocating for comprehensive anti-discrimination legislation.

Shortly after the end of the financial year, a Portuguese version of the *Guide* was launched in **Brazil**, by Defensoria Pública da União (DPU), one of the national human rights institutions in Brazil. The DPU planned and undertook the translation and publication of the *Guide* at its own initiative, because the institution believes that the adoption of comprehensive anti-discrimination law is essential in Brazil, and considers the *Guide* to be an essential tool to make this case. The Trust participated in

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the launch event, which was well attended by representatives from the DPU, civil society and government.

Building international consensus

While prioritising engagement with equality activists working to promote anti-discrimination laws in their respective countries, we began efforts to engage with a wider range of international and intergovernmental organisations. Alongside the launch of the *Guide* in December 2022, for example, the Trust's Director was one of three speakers in the opening keynote session of a High-Level UN **Seminar on the Contribution of Development to the Enjoyment of Human Rights**, where he highlighted the foundational role of effective, comprehensive anti-discrimination legislation as a means to support sustainable development.

In March 2023, we received a request from the **United Nations Children's Fund (UNICEF)** to provide feedback on a child rights legislative reform website that is currently in the process of development. We made submissions in early April, focusing on how to ensure consistency between the materials and international legal standards on equality and non-discrimination.

In May 2023, the Director participated in an Expert Meeting hosted by the European Centre for Minority Issues (ECMI) as part of the **OSCE High Commissioner on National Minorities' (HCNM)** 30th anniversary celebrations. The meeting, which was attended by the High Commissioner and relevant experts from across the region, focused on lessons learned and new priorities for the mandate. In our intervention, the Trust presented the *Practical Guide* and proposed that the High Commissioner's office develop a policy recommendation on the need for comprehensive anti-discrimination legislation.

In June 2023, we participated in the Annual **Meeting of the Chairpersons of Human Rights Treaty Bodies**. The meeting focused on improving treaty body coordination and strengthening, in line with the broader objective of the treaty bodies to improve "systemic coordination on substantive issues". Our intervention focused on the use and referencing of the *Guide* as a tool to support the development of coherent, coordinated recommendations to States in the critical area of the rights to equality and non-discrimination.

Improving public understanding

During the year, we worked with the UN Human Rights Office to establish a new collaborative initiative with university law clinics focused on developing public education and sensitisation

materials to simplify and communicate the *Practical Guide* for non-expert audiences. The project was initiated in response to feedback from organisations in Francophone countries during one of our global briefings, and is being led by a law clinic at Université Aix Marseilles and the University of Cape Town. We plan to engage universities in other countries to participate in the project, which we anticipate will become a global multi-stakeholder initiative, and we are currently in dialogue with universities in Beirut, Leeds and Manila about participation.

Objective 2: Strengthen the implementation of equality laws

Our work under this Objective focuses on meeting the need for improved evidence and understanding on how to make equality laws effective in providing justice, remedy and sanction, and on the mechanisms, tools and processes required to move from remedy and sanction towards a proactive, preventive model of equality law. In 2024, we will launch two new collaborative research initiatives to develop this evidence:

- The **Remedy project**: We will establish a global network of research partners to undertake global, comparative, empirical research on access to justice, enforcement and remedy in equality laws. We will examine every aspect of the system – procedures and institutions, approaches to evidence, models of sanction and remedy – in order to evidence common problems, understand “what works” and identify good practices.
- The **Prevent project**: We will bring together expert thinkers to engage in an “ideation” process, focused on examining how equality law can be adapted and developed to become more effective in proactively preventing and eliminating discrimination and advancing equality.

During the 2022–23 year, our work in this area focused on completing a major new study examining the implementation and enforcement of equality laws, which will provide the foundation for our two new initiatives.

In September 2023, our report with the [Solidarity Center](#), provisionally entitled ***A Promise not Realised: The right to non-discrimination in work and employment*** was finalised. The report is a comparative study on the implementation of the right to non-discrimination in the area of work, drawing on the findings of legal analysis and stakeholder interviews with over 100 experts in six countries – Brazil, Colombia, India, South Africa, Tunisia and the United Kingdom. Alongside a detailed analysis of the strengths and weaknesses of the legal frameworks in these countries, the report includes more than a dozen examples of good practice or promising developments to

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strengthen the enforcement or implementation of equality laws, based on interviews with experts from across the globe.

Alongside an analysis of the strengths and weaknesses of different legal frameworks themselves, the report focuses on the factors which inhibit access to justice, remedy and sanction and critiques the lack of proactive, preventative measures in most equality law systems. The experts with whom we spoke confirmed that lack of awareness, confidence and resources prevent victims from seeking justice, while ineffective procedures and inadequate sanctions undermine enforcement. Even where remedy and sanction are secured, outcomes are individual and reactive, rather than collective, proactive and preventative. The report makes detailed recommendations for the strengthening of equality laws, improved access to justice, enforcement and remedy, and strengthened proactive and preventative measures. The report has now been through several rounds of expert review and is currently being finalised for publication in 2024.

Alongside work to finalise this report, our focus under this objective focused on discussions with experts and other stakeholders on the development of the two new initiatives, and the identification of experts to join the two project working groups to support the two new initiatives. These discussions were undertaken with partners including the World Justice Project, Equinet, Solidarity Center and with academic experts and institutions from a wide range of jurisdictions.

As an immediate outcome of these discussions, in early October 2023, we participated in a conference convened by **Equinet**, the European Network of Equality Bodies, entitled [*The other side of the Law: Enforcement of Anti-Discrimination Legislation*](#). The conference discussed the findings and recommendations of a report, [*Preventing and Reacting to Discrimination through Sanctions and Remedies*](#), for which our Director was interviewed in 2022. We used the opportunity to critique the individualised, reactive-responsive and remedial nature of the enforcement regime in most equality law systems, and to call for the development of proactive, compliance-based models focused on equality duties.

Objective 3: Support the development of equality law in response to new challenges

Our work on this objective focuses on exploring the role of equality law in addressing three global equality challenges – climate change, AI and algorithmic systems, and growing economic inequality. We aim to address the knowledge deficit both about how equality laws need to adapt in response to these challenges and about the potential of the law to contribute to tackling these problems. We intend to develop and implement initiatives in each of these three areas:

- **Algorithmic discrimination initiative** – launched in 2022, and already under implementation, this initiative focuses on the challenges posed by artificial intelligence for the enjoyment of the rights to equality and non-discrimination. Last year, working with others, we mapped patterns of algorithmic discrimination and developed a new set of legal principles which explain why and how States must adopt a proactive, precautionary and pre-emptive approach to identifying and addressing potential equality impacts of these technologies, in order to meet their international human rights law obligations
- **Equality law and climate justice initiative** – We will launch this new initiative in 2024. We will undertake collaborative research into the links between discrimination and climate change and work with others to both explore the potential of equality law to form part of the response to climate change and examine how the law needs to develop to respond to challenges such as interstate and intergenerational climate inequalities; and
- **Discrimination and poverty initiative** – This new initiative is to be launched in 2025. Working with anti-poverty activists and advocates, we will investigate the ways in which discrimination and poverty fuel one another, develop guidance on the ways in which equality laws can be deployed in the fight for economic equality and produce recommendations for how the law needs to adapt to address poverty as both a cause and consequence of discrimination.

Our work in this period has focused on the next phase of the Algorithmic Discrimination Initiative, with the publication of the *Principles on Equality by Design, in Algorithmic Systems* and engagement with interested stakeholders on the use of these Principles.

Algorithmic discrimination initiative

Throughout the year, we made significant progress in the development of our Algorithmic Discrimination Initiative. Work was undertaken in three mutually supporting strands: the development of the *Principles on Equality by Design*; development of a report on algorithmic discrimination, and advocacy at the international level.

In September 2023, we finalised the [*Principles on Equality by Design in Algorithmic Decision-Making*](#). Equality-by-Design is an approach to system design which requires and enables the discriminatory impacts – and any potential positive equality impacts – of algorithmic systems to be identified, assessed and addressed as an integral part of the development process. The *Principles on Equality by Design* elaborate why States and businesses must adopt such an approach and

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provide detailed guidance on how to implement equality-by-design, as an integral element of wider human rights impact assessment procedures and processes.

The *Principles* were developed by the Trust in consultation and collaboration with experts and activists from across the globe. They were endorsed by a group of international equality organisations who work with groups exposed to discrimination on a wide range of grounds – the Alliance for Universal Digital Rights, Equality Now, Help Age International, the International Lesbian, Gay, Bisexual, Trans and Intersex Association, Minority Rights Group International, and Women leading in AI. The *Principles* were launched on 6 October 2023.

To accompany the principles, we produced a report entitled [Discriminatory by Default: Case studies on algorithmic discrimination](#). This report presents fifteen case studies that exemplify some of the many different ways in which the use of these algorithmic systems can cause discrimination. It includes examples of discriminatory impacts arising on the basis of a wide range of protected grounds – including disability, nationality, sex, race and religion – in various areas of life and at every stage in the development and use of these systems. It includes case studies from across the globe, ranging from Paraguay to the Republic of Korea.

Through the year we engaged with the [UN Global Digital Compact](#) process and began to engage with “pathfinder” businesses to encourage the use of Equality-by-Design principles in the deployment of algorithmic decision-making systems. In June 2023, we made oral and written interventions to consultations on the Global Digital Compact, including at a “deep dive” discussion on Artificial Intelligence and other emerging technologies. Our submissions focused on the need for an equality-by-design approach to the development, design, deployment and use of algorithmic systems.

Objective 4: Support the use of equality law and standards by others

Our work under this objective involves working to meet the needs and demands of other stakeholders – civil society, business and governments – who are working to address inequality and want to use equality law and standards to do so. By its nature, our work in this area is demand-led, with the Trust engaging on a consultancy or partnership basis in projects designed or initiated by others. We use our objectives and values to assess which initiatives we engage in. We aim to partner only where we are responding to demand and where we are uniquely placed to add value. Our work in this area consists of three main programmes:

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- **Research and analysis:** We develop, design and deliver research initiatives in response to requests from other equality organisations. In order to maximise impact and avoid duplication, our focus is on research which we are uniquely placed to undertake: global, collaborative and comparative research to document patterns of discrimination and inequality arising on multiple grounds; interdisciplinary research to explore the links between discrimination and other harms; and analysis on the interpretation and application of international legal standards on equality.
- **Training, guidance and support:** We provide training, technical guidance and support to civil society organisations in response to requests for assistance with the use and application of equality laws in particular contexts or in response to specific problems or opportunities.
- **Equality in practice:** We work with civil society organisations, businesses and public bodies who are seeking to be more equality-sensitive in their ways of working, supporting them to integrate an equality by design approach into their work.

Over the year, we continued to implement a number of partnership projects under this Objective.

Research and analysis

Since October 2021, we have been a partner in an ambitious project led by **Sightsavers**, that aims to facilitate inclusive work for persons with disabilities in Kenya. The [Inclusive Futures](#) project is funded by USAID and involves a consortium of national and international partners. Alongside the expected impacts in Kenya, the project is designed as a research project, aiming to test different approaches to inclusive work and gather data on what works. Our primary role is to support the development and implementation of work under the Labour Markets Governance Domain of the project, which examines how to strengthen the legal, policy and institutional framework governing access to work for persons with disabilities. Amongst our other roles, the Trust developed an *Assessment of the Kenyan legislative framework on inclusive work and employment*, which includes an analysis of international and regional standards on the right to work for persons with disabilities, and an in-depth assessment of the Kenyan national legal framework to identify areas for potential reform. In August 2023, this [Report](#) was launched at an event for stakeholders from government and civil society in Nairobi. The purpose of the report is to support the work of civil society organisations, policymakers and others through providing a detailed assessment of national legislation against international human rights standards, and providing an evidence base on where, how and in which ways this framework needs to be reformed and strengthened.

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Since October 2020, the Trust has been working with **Fundación Saraki**, a disabled persons' organisation based in Paraguay, in its project aimed at **improving the implementation of the right to work under the Convention on the Rights of Persons with Disabilities (CRPD) in Latin America**. Amongst other activities, we have been leading on the development of a regional study examining the extent to which Articles 5 and 27 (the rights to non-discrimination and the right to work) of the Convention are implemented in the project's 10 target countries. In the period October to December, we completed the process of compiling and analysing the findings of legal research which had been undertaken by disabled persons' organisations with the support of *pro bono* law firms and university law clinics. We collated and systematised the findings of the research, finalised the framework for comparative analysis and completed the part of the report comparing and analysing the national laws. Between March and June 2023, we worked with Saraki to develop plans to conduct key stakeholder interviews on the application of the legal framework and non-legal barriers that prevent persons with disabilities from accessing and participating in employment on an equal basis in seven target countries. We engaged a researcher, developed with them a research methodology, stakeholder selection plan and research questionnaire. Interviews were conducted throughout the remainder of the year and to the end of 2023. We expect that the report will be published in mid-2024.

Together with our partner **BLAM UK (Black Learning Achievement and Mental Health UK)** and with funding from the Joseph Rowntree Charitable Trust, we continued work on a project focused on implementation of the United Kingdom's equality law obligations to adopt measures in its educational system to combat prejudices which lead to racial discrimination and to eliminate discrimination and harassment within schools. The aim of the project is to **support the use of equality law by those working to decolonise the National Curriculum** and ensure that Black history and the history of the UK's colonial past becomes a mandatory element of the history syllabus. During the year, we continued to work with BLAM to support the completion, finalisation and launch of a research report on this subject. The report sets out and analyses the findings of an opinion poll designed and commissioned by the partners and conducted by the social research company ICM, together with qualitative research undertaken by the BLAM team with students, parents and teachers. Alongside this, our team developed a second report examining the UK Government's legal obligations in this area and the extent to which these have been and are being met in practice. This report finds significant evidence that the Government is not meeting its obligation (under section 149 of the Equality Act) to have due regard to the need to foster good relations, tackle racial prejudice and promote understanding between racial groups. We supported BLAM to integrate these findings and conclusions into its report and to set out the case that the Government is in violation of both international and domestic law as a result of the failure to provide a complete and balanced education on the UK's colonial past. We expect that the report will be published by BLAM in mid-2024.

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In February 2023, we commenced a new collaborative project as part of our ongoing collaboration with **Transparency International**. The project aims to document and explore the mutually reinforcing **relationship between land, corruption, and discrimination** and will build upon the findings of our 2021 [Defying Exclusion](#) report, with Transparency International, on discriminatory corruption. The research was conceived in three principal phases. The first phase consisted of a desk-based review of existing literature on discrimination in the land sector and corruption in the land sector. In the second phase, we provided training, guidance and support to Transparency International chapters in Cameroon, Ghana, Kenya, Madagascar, South Africa, Uganda, Zambia and Zimbabwe to enable them to undertake semi-structured interviews with equality organisations and other stakeholders in their countries. With the research completed by the end of August, we began the third phase, developing a report analysing these findings. The report will be published in early 2024.

In August 2023, we initiated a new collaboration with **Transparency International**, as part of its [Inclusive Service Delivery in Africa](#) project, focused on discriminatory corruption in access to healthcare and education services in Africa. In common with the land, corruption and discrimination project, this project involves work to develop a research report, combining desk-based review and analysis with stakeholder interviews and case studies, and the research process includes the same three phases. During August and September, we designed a research methodology, process and tools based on those used for the land corruption project, with adaptations to address lessons learned during that project. Our team provided training to the five Transparency International chapters involved in the project on the methodology, tools and approach, as well as introductory training on discriminatory corruption.

Training, guidance and support

In March 2023, the Trust's staff provided training to the staff of **Transparency International** Chapters in Cameroon, Ghana, Kenya, Madagascar, South Africa, Uganda, Zambia and Zimbabwe. The training sought to build their understanding of the rights to equality and non-discrimination, discrimination concepts and the links between discriminatory corruption, to support work under our joint project on land, corruption, and discrimination.

As part of our role in the **Inclusive Futures** project with **Sightsavers**, we provide legal, technical and strategic advice to the national project partners on the application of international legal standards on equality and non-discrimination, in order to support their advocacy and engagement with government on the legal framework governing the rights of persons with disabilities. In March, a new [Persons with Disabilities Bill 2023](#) was introduced in the Senate and opened for public consultation. A

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group of organisations convened by the United Disabled Persons of Kenya came together to develop a written memorandum setting out a joint civil society position on the Bill, and areas for improvement. At the request of United Disabled Persons of Kenya and others, the Trust supported this process, providing a detailed analysis of the provisions of the Bill, and making recommendations for aligning it with the requirements of the Convention on the Rights of Persons with Disabilities.

As another element of the Inclusive Futures project, the Trust was responsible for developing a training programme for organisations of persons with disabilities and trade unions representatives, with the aim of capacitating organisations of persons with disabilities (OPDs) and trade unions (TUs) to promote and ensure the increased protection of labour rights, including the rights of persons with disabilities to equal work and employment. The Trust was engaged to develop and deliver a training-of-trainers workshop, with the objective of equipping participants with the knowledge, understanding and capacity to train to 220 organisations of persons with disabilities and 220 trade unions on the rights of all persons to work on an equal basis with others. Between June and August, together with experts from United Disabled Persons of Kenya and the Central Organisation of Trade Unions – Kenya, we developed a training of trainers curriculum. In September 2023, we delivered a four-day, residential training course to 20 representatives of organizations of persons with disabilities (OPDs) and 20 trade union affiliate members. The workshop strengthened participants' capacity to train effectively on labour standards, disability inclusion, and equality and non-discrimination to their constituent members, providing the foundation for the wider training programme.

In September 2023, the first of five Multi-Stakeholder Forums under the project was convened. It brought together organisations of persons with disabilities (OPDs), civil society, semi-autonomous government agencies, and representatives from the National Assembly and Senate to discuss the challenges and opportunities for people with disabilities in work, with a particular focus on the Persons with Disabilities Bill and the National Disability Policy. The Forum drew heavily on the findings and recommendations in the Legal Analysis which the Trust had developed, and which had been published the month before.

Equality in practice

As part of our work with **Transparency International** on its Inclusive Service Delivery in Africa project, we supported the development of an Equality and Inclusion Strategy for the project team. The Strategy sets out how the project team should operationalise Equality by Design as an approach to integrate equality considerations into project design, planning and implementation.

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The Strategy will inform the delivery of the project, and we are working with Transparency International to examine how to roll out this approach more broadly across the organisation.

Other impacts

As part of the review process to develop our new strategic plan, in late 2022, the Board of Trustees agreed to discontinue the Trust's litigation and legal services programme, to enable us to better respond to the needs and demands of equality activists. Nevertheless, a number of strategic interventions and initiatives launched in previous years came to fruition during the year.

On 14 April 2021, the Trust requested the European Court of Human Rights permission to intervene in the case of [Kazanbiyeva v Russia](#). The case concerned the State's failure to protect from – and adequately investigate and prosecute allegations of – domestic violence in the North Caucasus. Our request was successful, and we submitted our intervention on 3 June 2021. On 4 October 2022, the European Court of Human Rights [issued judgment](#) in the case. Joining *Kazanbiyeva* with a large number of additional applications, the Court found Russia in violation of Article 3 of the Convention under its substantive and procedural limbs, citing the absence of gender-based violence legislation in its decision.

On 10 January 2023, the European Court of Human Rights [held Russia in violation](#) of Article 3 taken in conjunction with Article 14 of the Convention, for failing to adequately recognise the hate-motivation behind an act of homophobic violence. Whilst the Trust did not participate directly in the case, the Court directly cited its recent decision in the case of [Genderdoc-M and M.D. v. The Republic of Moldova](#). That case concerned the State's positive obligations under Articles 3 and 14 of the Convention to "carry out an effective investigation into serious allegations of ill-treatment motivated by homophobic reasons." The European Court of Human Rights [issued judgment](#) in the *Genderdoc-M* case in 14 December 2021; citing the Trust's submission directly, it held that the domestic "authorities fell short of their procedural obligation to investigate" the allegation of hate-motivated violence "with particular emphasis on unmasking any discriminatory motive for the violence."

Also in January 2023, the European Court of Human Rights issued judgment in the case of [Machina v. The Republic of Moldova](#). The Trust had previously been granted leave to intervene in the case by the President of the Section. The Court held Moldova in violation of Article 3 of the Convention on account of the lack of adequate care for the applicant during her detention in prison, and the failure of the State to prevent the transmission of Hepatitis C in prison. Whilst the Court did not consider whether Article 14 of the Convention had been violated, it did refer to the Trust's intervention in finding a violation of Article 3.

Pro-bono acknowledgment

It is not currently possible for the Trustees to attribute an economic value to the contribution made by our *pro bono* partners, but the contribution which these individuals make to the Trust's work is significant and highly valued by both Trustees and staff. We would like to acknowledge and thank the following organisations for their contributions: Advocates for International Development; the Bonavero Institute of Human Rights, Bristows LLP and Cloisters Chambers.

Plans for the year ahead

Between April 2018 and April 2023, the Trust organized our work around the three Goals in our first strategic plan. During 2022–23, we developed a new Strategic Plan – *Equal in Dignity: Equal in Rights*. This new plan builds on our achievements and reflects our learning over the last five years, while responding to the needs and demands of those using the law to combat discrimination and advance equality. In the year 2023–24 we will move forward with the implementation of this plan, pursuing each of our four strategic objectives. Priorities for the year include:

Objective 1

- Expanding the programme of legal, technical, strategic support we provide to equality activists, organisations and coalitions working to promote the adoption of comprehensive anti-discrimination legislation in countries such as Armenia, Brazil and the Philippines
- Publishing and launching, with the UN Human Rights Office, the *Practical Guide to Developing Comprehensive Anti-Discrimination Legislation* in Arabic, Russian and Spanish and working with University Aix Marseilles to develop accessible public information materials

Objective 2

- Launching *A Promise Not Realised*, our study with the Solidarity Center on the implementation of the rights to equality and non-discrimination
- Launching our two new research initiatives – the Remedy Project and the Prevent Project – in collaboration with experts from across the globe

Objective 3

- Promoting the use of the *Principles on Equality by Design in Algorithmic Decision-Making* within the UN Global Digital Compact, with civil society and with businesses

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- Launching our new Equality Law and Climate Justice initiative, in collaboration with experts and activists working on the equality aspects of climate change

Objective 4

- Expanding our programmes of research and capacity-building support to international and national non-governmental organisations seeking to make effective use of equality law in their efforts to fight inequality

Principal risks and uncertainties

Over the course of the year, the Trust identified, assessed and managed risk by reference to our organisational risk policy. Starting in quarter 2, we began a process to revise, update and improve this policy as well as our risk register and our procedures for identifying and managing risks. The result is a strengthened risk management framework, which enabled the staff to identify and manage risks more effectively.

The main risks which the Trust faces are as follows:

(1) Liquidity and funding

Liquidity and funding risk is the risk that the Trust fails to secure sufficient income to sustain its activities. The Trust maintains financial forecasts which are used to monitor progress towards income targets and ensure that operational costs remain within budget. This means that where potential shortfalls in projected income are identified, the organisation is able to take cost reduction measures in a timely fashion. This is our primary mitigation against loss of income.

The Trust fell somewhat short of our income targets in 2022–23, for the first time in several years, having secured 74% of the income we had forecast compared to 99% in each of the last two financial years. We identified three factors contributing to the shortfall against target, which are detailed below. Having initially identified a potential income shortfall for the year early in quarter 3, we deferred discretionary expenditures of £65k to the 2023–24 financial year, and in total through the year, operating expenditure for the year was reduced by £89k against forecast. These cost reductions mitigated almost 90% of the income shortfall. However, an unexpected decision by one of our long-term partners to discontinue their funding coming late in the financial year, meant that the organisation incurred a deficit in the year reducing unrestricted reserves to £33,508. Our risk

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mitigation to defer or reduce discretionary expenditure was not fully effective in this case. As a result, the Trust has reviewed our approach to income and expenditure forecasting, in order to improve risk management in this area.

In addition to failing to secure sufficient income, the Trust can experience unexpected loss of income as a result of recovery orders by our funding partners for expenditure they deem ineligible; exchange rate movements; reallocation between restricted income funds and unrestricted reserves required by Charity accounting rules; and the write off of unrecoverable debts. In recent years, the Trust has experienced loss for each of these reasons, with the result that we have developed procedures to track, minimise and mitigate the risk of loss in each area.

For many years, the Trust relied for the majority of its income on restricted grant funding, in particular from the European Union which imposes restrictions and conditions on the recognition of expenditure. There is a risk of the European Union recovering income where documentation is adjudged to be ineligible, including in relation to projects which finished up to seven years in the past. In previous years, the Trust has been subject to recovery orders which have resulted in loss of income and reduction in unrestricted reserves. Since 2017, the Trust has reviewed and improved its financial procedures, mitigating against the risk of future losses. During the year, the Trust was contacted regarding the outcome of an audit which had been conducted in 2017 on a project implemented between 2012 and 2016. The European Commission sought recovery of funds in relation to items identified as ineligible through that audit. Following a negotiation process, the Commission accepted the eligibility of certain expenditures, while the Trust agreed to return a sum of £7,000.

In addition to this risk, in the period 2019–2021, the Trust was exposed to losses as a result of exchange rate movements in connection with the implementation of restricted income projects. These losses resulted in a reduction in the organisation's unrestricted reserves in 2019, 2020 and 2021, as the Trust was required to transfer unrestricted income to cover these losses. While this risk cannot be fully mitigated, the Trust has taken steps to identify and project future losses and account for these in our budget forecasts in order to minimise the impact on unrestricted reserves. In 2023, the Trust experienced net losses as a result of foreign exchange losses of £8,498. Our improved financial procedures meant that this loss was forecast, and we were able to manage operational expenditure to minimise the impact on the unrestricted reserve.

Related to risks connected with recovery orders and foreign exchange rate losses, the Trust has, in previous years, been required to transfer funds from the unrestricted funds to restricted income funds for particular projects. The Trust has both improved systems and controls to minimise

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unexpected losses and undertaken work to identify and forecast losses. In 2022 and 2023, the Trust experienced no losses as a result of the need to balance restricted income accounts.

Prior to 2021–22, the Trust experienced three years of loss of income as a result of the write-off of debts which it had deemed unrecoverable, despite all efforts made at recovery. While this process had an adverse impact on levels of unrestricted reserves in each of these years, by 2021, this process was largely completed. In the year 2022–23, the Trust wrote off £1,360 for unrecoverable debts and made a provision of £4,260 against a debt of £9,374 which has been outstanding for a number of years, as a result of challenges faced by the debtor.

In addition to specific measures taken to continuously improve controls, the principal mitigation against risk in liquidity and funding is to increase the Trust's unrestricted reserves, through pursuing a strategy to diversify and increase income. We continued to pursue this although the Trust was unable to increase unrestricted reserves to the target level for 2022–23.

(2) Safety and security of staff, partners and beneficiaries

Safety and security risk is the risk that the Trust's staff, our partners or our beneficiaries are subjected to physical harm, deprivation of liberty or other damage to their personal safety. The Trust considers the impact of risk in this area to be sufficiently severe that these risks are always subject to review and mitigation, even where the likelihood is considered to be low.

In the period prior to 2016, the Trust established partnerships and projects in a number of hazardous environments where conflict, instability or repressive regimes posed a risk to the safety and security of human rights defenders. To counter these risks, the Trust developed and followed safety and security risk assessment procedures and standard operating protocols. Starting from 2018, pursuant to our five-year strategy, the Trust began to focus its work increasingly in countries where we and its partners can make a tangible impact on law and policy. This in turn has driven a continuous, gradual reduction in the number of high-risk countries in which the Trust is working. Accordingly, we assess this risk as low. Nevertheless, we maintain a full set of procedures for working in high-risk environments, which can be reactivated if needed.

3) Reputational risk

The Trust's reputation as a rigorous, expert research organisation and a respectful, accountable and collaborative partner is one of our most valuable assets. Reputational risk is the risk that this

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reputation is damaged or undermined as a result of action or inaction or by association with a third party.

Reputational risk includes the risks that the Trust's legitimacy is undermined or damaged as a result of actions which are perceived to be neo-colonial, disrespectful, exclusionary or otherwise inappropriate; that our reputation is damaged by association with a donor, partner or other collaborator with a bad or compromised reputation; or that a partner relationship breaks down as a result of failure, miscommunication or misunderstanding leading to reputational harm; or that our reputation is damaged by a partner or a third party who misrepresents the organisation or our work.

A number of these risks are inherent in the nature of our work – for example, all of our work is delivered in partnership, and therefore the risk of reputational harm by association or as a result of miscommunication is always present. Nevertheless, the Trust has a number of procedures in place to minimise and mitigate risk. This includes due diligence procedures for partners and funders and clear, transparent contractual agreements between us and third parties. More broadly, our commitment to partnership working and the values in our strategic plan – inclusion, justice, solidarity, collaboration, accountability and optimism – provide a framework for evaluating our plans and our work, which we use to ensure that our interventions are appropriate and responsive to need and demand. The staff use our risk management framework to assess reputational risks on a rolling basis, to ensure that these can be mitigated.

Reputational risk can also occur as a result of the Trust producing work which is poor, inaccurate or inadequate; or the failure of the Trust, our Fellows or our partners to deliver work of the requisite quality within agreed timeframes. We have a number of management tools in place to manage these risks. In addition, three elements of our collaborative approach act as risk mitigations: (1) all of our work is undertaken in partnership with others, including the intended beneficiaries, thus ensuring that our work responds to needs, demands and expectation; (2) all of our major initiatives are implemented under the guidance of expert steering committees; (3) all major research reports are subjected to independent, external expert verification and validation.

4) IT and data systems risk

IT and data systems risks are those risks associated with our use, management and storage of data and digital systems. These risks include the risk that the Trust's digital systems are breached, with the result that individuals or organisations are exposed to harm; the risk that digital systems fail or are breached leading to business disruption or financial loss; and the risk that the Trust fails to meet its obligations to protect personal data and manage digital information.

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The Trust has digital security procedures in our employee handbook and a number of digital security tools and procedures which are designed to mitigate risks in this area. We intend to review and upgrade these system tools and procedures during 2024, in order to ensure that our approach is in line with best practice.

5) Operational risk

Operational risk is the risk of financial loss or reputational damage that arises as a result of inadequate or failed internal processes, people and systems, or external events (including legal risk). The Trust has put in place systems and controls that it believes are necessary to minimise its operational risk. These are reviewed at least annually or more frequently if required. If there is a breach of its systems and controls, the Trust undertakes an in-depth review to ascertain the cause and enhancements that are required

Financial review

The financial results for the year which ended on 30 September 2023 are set out in the Statement of Financial Activities on page 40. The Trust's financial position at the end of the year is set out on page 41.

Financial performance

In 2022–23, the Trust fell short of our income targets for the year, securing 74% of the income we had forecast, leading to a deficit of £18,336 reducing unrestricted reserves to £33,508. This is the first time in several years that income fell below target, the Trust having secured 99% in 2020–21 and 2021–22. We identified three principal factors that contributed to this shortfall:

- (1) **Shortfall in projected income (£35k):** We secured 95k of the £120k in new income which we had forecast to generate during the year. This shortfall was largely the result of a decision to postpone a major fundraising initiative due to the time required to complete the Trust's new strategic plan.
- (2) **Unexpected decision by a long-term funding partner to not make an expected grant (£37k):** Late in the financial year, one of our established donors – which has provided generous support to our work over the last two years and had indicated its intention to provide ongoing funding – informed us that they would not be able to make a further grant during 2023 due to a change in their circumstances.

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- (3) **Delays in project activity leading to a delay in receiving income (£28k):** As a result of operational delays in four ongoing projects, we were unable to reclaim income for these projects during the year in line with our forecasts. The receipt of these funds has been delayed until next financial year (2023–2024).

In June 2023, the staff identified a potential income shortfall for the year, as a result of the delay in the completion of our strategic plan and the planned funding drive. In response, the Trust deferred **discretionary spending of £65k** to next financial year 2023–24. Together with other expenditure reductions made earlier in the year, **operating expenditure for the year was reduced by £89k against forecast** for the year.

These expenditure reductions were not sufficient to fully mitigate the income shortfall. Trustees agreed with staff that it was not appropriate to take more stringent actions to reduce costs as that could adversely impact the execution of the Trust's strategy. As a result, the organisation incurred a **deficit in the year of £18,336**, reducing unrestricted reserves to £33,508.

Income

The Trust's total income in the year (£285,657) was 37% lower than the previous financial year (2022: £452,979). This compares to our forecast at the beginning of the year of a 15% reduction in income (£67k) driven by our ongoing strategy to reduce reliance on large restricted income grants involving significant re-granting to partners. In addition, our income fell short of our forecast for the year by £100k, for the reasons set out above.

The Trust's total income in the financial year was secured from a combination of restricted grant funding from institutional donors (11%); unrestricted grants from trusts, foundations and donations (71%); and consultancy fees (18%).

While total income reduced, income from unrestricted grants and donations (£201k) remained at a similar level to the prior year (2022: 197k). Conversely, income from advisory service fees (£52k) reduced by 62%, in large part as a result of the profiling of project delivery resulting in income being delayed into 2023–24. Total unrestricted income (grants and donations income and fee income together) in 2022–23 (£254k), decreased by £80k (24%) from the previous year. While total unrestricted income was lower than in 2022, it was at a relatively similar level to 2021 (£260k) and was higher than in any of the five previous years.

The Trust's total income from restricted income grants in 2022 was £31k, down 74% from £119k in 2022. This reflects our strategic decision to reduce reliance on restricted income grants where a

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significant part of the income is restricted for re-granting or expenditure on activities in project countries. Restricted income funds constituted 11% of the organisation's total income in 2022-23, compared with 96% in 2017-18.

The Trust held total net assets of £41,783 at the end of the financial year (2022: £60,119). Of these funds, £8,275 (2022: £11,521) was restricted income carried forward, representing funds which the Trust received for the implementation of a grant-funded project.

Expenditure

Total expenditure in the year (£303,993) was 28% lower than the previous financial year (2022: £423,193).

This reflects the ongoing reduction in the number of large, restricted income projects which the Trust is implementing. This is the expected outcome of the organisation's long term strategic shift in partnership working, with the organisation increasingly working as an expert partner in projects managed by our national partners, rather than acting as the main grant recipient and project manager. As a result of this transition, the organisation has reduced expenditure on regranting and direct funding of project activities while our national partners lead on the management of grants.

The reduction also reflects decisions to defer planned expenditure that was conditional on the results of fundraising and income generation activities as discussed above. The Trust's operating expenditure – expenditures on staff, overheads, fundraising and visibility – was reduced by £89,000 over the course of the year, in response to projected shortfalls in expected income.

The Trust developed and adopted a new strategic plan during the year, through which we organise our work to achieve four objectives, each responding to a gap identified through our engagement with equality activists, advocates and academics. Expenditure was distributed across these four objectives as follows: (1) Promoting the adoption of comprehensive equality laws – 39%; (2) Strengthening the implementation of equality laws – 24%; (3) Supporting the development of equality law in response to new challenges – 11%; (4) Supporting the use of equality law and standards by civil society, business and public bodies – 26%.

Reserves

At the end of the financial year the organisation held total reserves of £41,783 (2022: £60,119). Of this amount, 20% (£8,275) (2022: 19% (£11,521)) was restricted income carried forward. The Trust's unrestricted reserve at the end of the year was £33,508, a reduction of £15,090 from the previous year (2022: £48,598).

The Trust's reserve policy was developed in line with prevailing best practice and bases the Trust's reserve target on a calculation of the risks to which it is exposed. The policy establishes both a reserve "floor" – equivalent to the costs required to ensure orderly closure in the event that the business ceases to operate – and a reserve "target" – calculated to meet identified risks in respect of income, expenditure and working capital. The Trust's policy is that the reserve floor should be maintained, and that any expenditure which would cause reserves to drop below the floor should be subject to specific approval by the Board of Trustees. The Trust aims to build reserves to reach the reserve target as quickly as possible.

Based on this policy, the unrestricted reserve floor for the year 2023 stood at £58,250, while the unrestricted reserve target stood at £71,000. Thus, the level of reserves at the end of the 2023 financial year was 53% of the reserve floor level and equivalent to 44% of the reserve target.

Income secured in the first quarter of the current financial year (2023–24), has increased the Trust's unrestricted reserves to above the reserve floor level, and our financial forecast shows that the organisation is on course to retain reserves at or above the floor level throughout the current financial year.

The Board is currently reviewing the reserve policy, and we expect to adopt a new reserve target during the financial year.

Financial position

The Board considers that the Trust remains a going concern.

In September 2023, we adopted a new Fundraising Strategy, following the finalisation of our new five-year strategic plan. In the first four months of the financial year 2023–2024, we exceeded our targets under this Strategy, raising 63% of our new income target for the full year.

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We have been successful in securing further unrestricted grant-funding from the Sigrid Rausing Trust for the period 2024 and 2025, and in diversifying our funding base more broadly.

We have already initiated one new funding partnership and extended three other existing partnerships since the start of the new 2023–24 financial year. We have plans to initiate new funding partnerships throughout the year, and our new strategic plan is exciting interest from a range of different funders, donors and partners.

At the beginning of quarter 2 of the new financial year 2023–2024, we have secured more than 85% of our forecast operating costs for the year and 69% of total target income. The staff consider our plans to raise the remaining 31% of our income target to be realistic, given past experience and the ongoing improvement in the Trust's visibility, reputation and impact.

The Trust's budget for 2023–24 targets growth in income and unrestricted reserves. We also target an accompanying increase in operating expenditure conditional on the achievement of income targets. Accordingly, should the organisation fall short of our fundraising targets, this could be managed without compromising the organisation's ability to operate, as costs could be reduced from forecast uncommitted expenditures.

Funding in the financial year 2023–24 is currently secured from nine different sources. Of income secured in the year to date, 59% is from unrestricted grants and donations, 24% is from professional fees and 17% is from restricted grants. This funding mix ensures that the organisation has flexible funding to adapt to unforeseen circumstances.

As part of the audit process, the organisation undertook analysis of the Trust's ability to operate as a going concern in various different scenarios. This focused on consideration of the impact – on both cashflow and overall operational budget – of the Trust falling short of its fundraising projections for the coming year. We identified actions which should be taken in order to safeguard against impact of a fall in income, should this occur. Through this exercise, the Board satisfied itself that such action could be taken in a timely fashion to ensure that the organisation could continue to operate as a going concern.

Fundraising

During the year, the Trust did not run any public fundraising campaigns, though an appeal for funds was made to known friends and supporters of the organisation.

The Equal Rights Trust does not use professional fundraisers or commercial participators. We nevertheless observe and comply with the relevant fundraising regulations and codes. During the

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year there was no non-compliance of these regulations and codes and we received no complaints relating to our fundraising practice.

Structure, governance and management

The Equal Rights Trust is a charitable company limited by guarantee. It was incorporated on 9 September 2005 and registered as a charity on 15 March 2006. The company was established under a memorandum of association which established the objects and powers of the charitable company. It is governed under its articles of association. The Trust is based and administered in the United Kingdom.

Board of Trustees

The Trust is governed by a Board of Trustees who are also Directors of the company. The Board meets at least four times each year to: provide strategic guidance; review and provide guidance on programmes and projects; review and advise on the management of risks; review the assets and financial position of the Trust; and adopt plans of action and budgets.

During the year 2022–23 Evelyn Collins served as the Chair of the Board and Danby Bloch as the Vice Chair of the Board and the Chair of the Audit and Risk Committee.

Mr Bloch stood down at the first meeting of the new financial year, in December 2023, after serving four terms – a total of 12 years – including 5 years as Vice Chair. Staff and Trustees are grateful for his service. We are also grateful to Trustees Virginia Mantouvalou and Helen Mountfield who retired during the year, at the end of their third term.

In anticipation of these departures, in 2022, the Board initiated a process for the identification of new Trustees. This began with a self-assessment and audit of skills, knowledge and expertise, leading to the identification of gaps and needs. Following this process, the Board made three appointments during the year. Paddy Coulter and Nomfundo Ramalekana joined the Board in March and Maria Rachid joined in June 2023

The full Board of Trustees are listed on page 1 of this report.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

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Staff

The Trustees delegate day to day management of the organisation to the Director. The Trustees take advice from the Director in respect of the Trust's programmes and projects, risks, financial position and budget, and action plans.

Jim Fitzgerald is the Trust's Director, who has held this position since 1 August 2019 (prior to which he was Co-Director from June 2016). During the year, Jim led a team of four staff, two focused on delivering the Trust's programmatic and project work and one on financial and operational management.

Two of the Trust's staff departed during the year. As a small organisation with limited scope for internal career progression, relatively high staff turnover is unavoidable, though nevertheless disruptive. The Trust works to minimise staff turnover by seeking to create an open, supportive and flexible work environment; provide opportunities for professional development; and provide competitive remuneration and conditions for our sector. The Trust introduced flexible hybrid working arrangements in 2021 and completed a remuneration review – including benchmarking within the sector in the same year. We work to mitigate the impact of staff turnover through sharing information, skills and knowledge and ensuring effective handover procedures. We recruited a new team member – a Researcher – in early 2023.

We plan to increase the number of staff positions to 5 in the organisation in early 2024, and aim to expand the team further in 2025.

Appointment of Trustees

In accordance with the memorandum and articles of association there shall be at least three Trustees.

As noted, during the year, the Board discussed the need to expand the number of Trustees and undertook an exercise to identify needs in respect of skills, knowledge and expertise.

Decisions on appointments are made by the full Board, in accordance with the articles of association.

All Trustees serve for an initial term ending at the third Trustees' annual meeting after the year in which they were appointed. All Trustees may serve for two additional terms of up to three years. No Trustee may serve for more than nine consecutive years, unless the Trustees consider that it would

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be in the best interests of the organisation for a Trustee to serve beyond that period, and the Trustee is then reappointed in line with the articles.

Trustee induction and training

Trustees are inducted through introductory meetings with the Chair and Vice Chair and the Director before participation in their first Board meeting. The Trust does not have the in-house capacity to provide formal training for Trustees, though Trustees are encouraged to participate in online training provided by third parties.

Related parties and relationships with other organisations

During the year, the Trust received no grant from any entity in which Trustees had an official role: (2022: £16,870). The Trust also received no fee from any entity in which a trustee had an official role: (2022: £15,475).

Aggregate donations from related parties were £14,500 (2022: £5,000), which comprise donations from members of the board and staff.

Other than the items noted here, the Trustees have declared that they have no conflict of interests.

The Trust has no subsidiaries and is not part of a wider network. The Trust implements all of our work in partnership with other organisations – either civil society organisations based in the relevant country for country-specific work, or relevant international, intergovernmental or international non-governmental organisations for our global, comparative and thematic work. These partnerships are a central element of the Trust's approach to its work, ensuring the relevance and suitability of our projects and ensuring efficiency and effectiveness in implementation.

Our partnerships are bi-lateral relationships, in which the parties are equal. Where partnerships involve funding, these are regulated by a partnership agreement setting out the respective rights and obligations of each partner. Within this legal framework, the Trust and its partners seek to develop a fully cooperative, mutually beneficial relationship, in which the organisations act as genuine partners in the implementation of projects which both parties consider are relevant to the achievement of our objectives.

Remuneration policy for key management personnel

During the 2020–21 year, the Trustees undertook a remuneration review to develop a policy on remuneration which would: (a) systematise the process through which remuneration is set and reviewed, through the establishment of fixed pay bands, and clear procedures to regulate movements within the pay bands; (b) ensure, to the greatest extent possible, comparability and competitiveness with similar organisations; (c) ensure fairness within the organisation, particularly with respect to proportionality between roles with different levels of responsibility.

The review was led by the Chair and the Vice Chair. As part of the review, the staff undertook research on pay policy at comparable organisations – that is, international or national human rights organisations headquartered in London, with a similar “legal” focus to their work. The review included an assessment of both (a) remuneration policy and procedures and (b) benchmarking salary levels.

Following the review, the Board adopted a remuneration policy with three elements: (1) fixed pay bands for each level within the organisation, set at levels considered to be appropriate and comparable to other organisations in the sector; (2) annual pay increases within these bands, composed of (a) a percentage increase to reflect increases in cost of living; and (b) a fixed “step” increase within the band, subject to satisfactory performance as reviewed at annual performance reviews.

Funds held as custodian Trustee on behalf of others

The Trust does not hold any funds as custodian Trustee on behalf of others.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of The Equal Rights Trust for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the 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 period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2023

- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2023 was 11 (2022: 10). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor in 2017 following a competitive process.

The Trustees' annual report has been approved by the Trustees on 4 April 2024 and signed on their behalf by

Evelyn Collins
Chair, Board of Trustees

Independent auditor's report

To the members of

The Equal Rights Trust

Opinion

We have audited the financial statements of Equal Rights Trust (the 'charitable company') for the year ended 30 September 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of 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 30 September 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor's report

To the members of

The Equal Rights Trust

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or

Independent auditor's report

To the members of

The Equal Rights Trust

- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes 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

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent auditor's report

To the members of

The Equal Rights Trust

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

08 May 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

The Equal Rights Trust

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	201,789	–	201,789	196,954	–	196,954
Charitable Activities	3						
Adoption		4,574	11,530	16,105	20,026	8,377	28,403
Implementation		18,297	11,530	29,827	24,838	53,967	78,806
Development		–	–	–	36,627	–	36,627
Use		28,840	8,374	37,213	55,224	56,760	111,985
Charitable activities subtotal		51,711	31,435	83,145	136,715	119,104	255,819
Investments		722	–	722	206	–	206
Total income		254,222	31,435	285,657	333,875	119,104	452,979
Expenditure on:							
Raising funds	4a	8,535	–	8,535	12,633	–	12,633
Charitable activities	4a						
Adoption		108,699	5,994	114,693	92,250	25,045	117,295
Implementation		55,120	16,166	71,286	37,187	58,343	95,530
Development		30,446	213	30,659	54,862	30,047	84,909
Use		59,512	19,308	78,821	93,532	19,294	112,826
Charitable activities subtotal		253,777	41,681	295,457	277,832	132,728	410,560
Total expenditure		262,312	41,681	303,993	290,465	132,728	423,193
Net (expenditure) / income for the year and net movement in funds	6	(8,090)	(10,246)	(18,336)	43,411	(13,625)	29,785
Transfers between funds:		(7,000)	7,000	–	(534)	534	–
Net movement in funds		(15,090)	(3,246)	(18,336)	42,877	(13,091)	29,785
Reconciliation of funds:							
Total funds brought forward		48,598	11,521	60,119	5,721	24,612	30,333
Total funds carried forward		33,508	8,275	41,783	48,598	11,521	60,119

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

The Equal Rights Trust

Balance sheet

Company no. 05559173

As at 30 September 2023

	Note	£	2023 Total £	£	2022 Total £
Fixed assets:					
Tangible assets	11		<u>2,382</u>		-
			2,382		-
Current assets:					
Debtors	12	58,011		113,690	
Cash at bank and in hand		<u>69,310</u>		<u>65,065</u>	
		127,321		178,755	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(87,921)</u>		<u>(118,636)</u>	
Net current assets			<u>39,401</u>		<u>60,119</u>
Total net assets			<u><u>41,783</u></u>		<u><u>60,119</u></u>
The funds of the charity:					
Restricted income funds	16a		8,275		11,521
Unrestricted income funds:					
General funds		<u>33,508</u>		<u>48,598</u>	
Total unrestricted funds			<u>33,508</u>		<u>48,598</u>
Total charity funds			<u><u>41,783</u></u>		<u><u>60,119</u></u>

Approved by the trustees on 4 April 2024 and signed on their behalf by

Name: Evelyn Collins
Title: Chair

The Equal Rights Trust

Statement of cash flows

For the year ended 30 September 2023

Reconciliation of net expenditure to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(18,336)	29,786
Depreciation charges	596	-
Dividends, interest and rent from investments	(722)	(206)
Decrease in debtors	55,679	142,701
(Decrease) in creditors	(30,715)	(125,439)
Loss on disposal of fixed assets	-	-
Net cash (used in) / provided by operating activities	6,501	46,842

	Note	2023 £	£	2022 £	£
Cash flows from investing activities:					
Dividends, interest and rents from investments		722		206	
Purchase of fixed assets		(2,978)		-	
Net cash (used in) / provided by investing activities			(2,256)		206
Change in cash and cash equivalents in the year			4,245		47,048
Cash and cash equivalents at the beginning of the year			65,065		18,016
Cash and cash equivalents at the end of the year			69,310		65,065

1 Accounting policies

a) Statutory information

The Equal Rights Trust is a charitable company limited by guarantee and is incorporated in England and Wales. It has no share capital. The liability of each member in the event of winding up is limited to £1.00.

The registered office address is 167–169 Great Portland Street, 5th Floor, London, W1W 5PF (Second Home London Fields, 125–127 Mare Street, London, E8 3SJ to 31st October 2023)

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trust made a limited number of subjective judgements, for example in respect of the split of income and expenditures between different programmes of activity. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that the Trust remains a going concern. The Trust has been successful in securing unrestricted grant-funding from the Sigrid Rausing Trust for the periods 2023–24 and 2024–25, and in diversifying its funding base more broadly. As at January 2024, sufficient income has been secured to cover 75% of the Trust's forecast operating costs for the financial year 2023–24. Forecast operating costs include spending that is conditional on achieving income targets. Should the Trust fail to secure its forecasted unsecured income, this can be managed without compromising its ability to operate, as these uncommitted costs can be postponed or stopped. In this way, the reserve floor level set by the Board can be maintained, even in the event of a reduction in forecast income.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period and cannot be mitigated.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities comprises the costs of delivering the Trust's four objectives – (1) Promoting the **adoption** of comprehensive equality laws; (2) Strengthening the **implementation** of equality laws; (3) Supporting the **development** of equality law in response to new challenges; and (4) Supporting the **use** of equality laws by other actors. Such costs include inter alia salary costs for the Trust's staff and its partners, costs of hosting workshops and events, research consultancy fees and grants, design and printing costs, travel and other costs, undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to a particular strategic objective where the cost relates directly to that objective, or are split between objectives where an activity results in impact under more than one objective. The allocation of support costs – the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central functions of the organisations – is apportioned between these objectives of activity based on the proportion of total direct programmatic expenditure on each objective.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Support and governance costs are allocated to each programme of activities on the basis set out below. This is based on the proportion of the organisation's total staff expenditure on charitable activities which falls within each programme.

● Promoting the adoption of comprehensive equality laws	37%
● Strengthening implementation of equality laws	20%
● Supporting the development of equality law	14%
● Supporting the use of equality law	29%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer Equipment	5 years
● Office Equipment	5 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

r) Pensions

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
King Baudouin Foundation	-	-	-	16,870	-	16,870
Mary Kay Inc	41,576	-	41,576	46,098	-	46,098
Sigrid Rausing Trust	110,000	-	110,000	110,000	-	110,000
Cello Health	-	-	-	15,768	-	15,768
Lumanity	18,792	-	18,792	-	-	0
Other	31,421	-	31,421	8,218	-	8,218
	201,789	-	201,789	196,954	-	196,954

Individual organisations have been listed where the amount received is £5,000 or more.

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Adoption	4,574	11,530	16,105	20,026	8,377	28,404
Implementation	18,297	11,530	29,827	24,838	53,967	78,806
Development	-	-	-	36,627	-	36,627
Use	28,840	8,374	37,213	55,224	56,760	111,984
Total income from charitable activities	51,711	31,435	83,145	136,715	119,104	255,819

The Trust allocates restricted income between our four strategic objectives based on assessment of the proportion of activities within each restricted grant-funded project which fall within that objective.

Note 3 sets out restricted and unrestricted income from charitable activities received during the year, allocated against our four strategic objectives. It does not include unrestricted donations or legacy income which was used to achieve these objectives – such as income which we chose to fund our work on our Development objective.

Note 3 does not include any income carried forward from previous years. Income for restricted grant-funded projects is frequently provided in advance, with unspent funds carried forward as restricted reserves (see Balance Sheet – £11,521 in restricted income funds was carried forward into the financial year 2022–23).

We have reclassified £255,819 of charitable income for the 2022 financial year between the four Objectives in our 2023–28 Strategic Plan. Previously this income was classified against our four programmes of activity. This change has no net impact on the financial position.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

4a Analysis of expenditure (current year)

	Charitable activities					Governance costs £	Support costs £	2023 Total £	2022 Total £
	Raising funds £	Adoption £	Implementation £	Development £	Use £				
Staff costs (Note 7)	8,535	54,182	28,697	19,953	41,957	19,104	19,659	192,088	239,201
Rent, rates, utilities & insurance	-	-	-	-	-	-	13,229	13,229	17,238
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	2,975	2,975	1,048
Partners' expenses	-	-	-	-	-	-	-	-	4,294
Sub-grants (Note 6)	-	-	-	-	-	-	-	-	15,066
Workshops, forums & roundtables	-	444	-	-	-	-	-	444	975
Research & publications	-	28,510	19,957	-	8,553	-	-	57,020	92,248
Project travel	-	486	-	-	-	2,738	-	3,224	(246)
Project consultants	-	-	3,529	-	1,176	-	-	4,705	19,444
Litigation fees and costs	-	-	-	-	-	-	-	-	(1,066)
Audit and accounting fees	-	-	-	-	-	10,778	-	10,778	20,699
Bank charges	-	-	-	-	-	2,943	-	2,943	4,366
Depreciation and loss on disposal of fixed assets	-	115	214	-	267	-	-	596	-
Forex movement	-	687	1,273	-	1,588	-	4,950	8,498	331
Other costs	-	1,198	2,219	-	2,769	1,308	-	7,494	9,594
Total direct costs	8,535	85,623	55,889	19,953	56,309	36,871	40,813	303,993	423,193
Allocation of support costs	-	15,273	8,089	5,624	11,827	-	(40,813)	-	-
Allocation of governance costs	-	13,797	7,308	5,081	10,684	(36,871)	-	-	-
Total expenditure 2023	8,535	114,693	71,286	30,659	78,821	-	-	303,993	423,193
Total expenditure 2022	12,633	117,295	95,530	84,909	112,826	-	-	-	423,193

The Trust applies a consistent methodology in designating expenditure between our four strategic objectives. Staff costs are allocated based on assessment of the proportion of total staff time spent on activities within each objective area. This is informed by staff time recording during the course of the year, though the final proportions are estimated, given that many of our activities sit across multiple objectives. For non-staff costs, expenditure items are allocated by the senior management team, based on the objective which each activity contributes to; this is informed by allocations made by budget holders. Again, a degree of estimation is required, given that many activities contribute to multiple objectives. Differences in the proportion of staff costs and non-staff costs attributed to each programme reflect the fact that certain programmes of work require a higher proportion of staff expertise, while others involve higher levels of direct expenditures. As set out in note 1k, support and governance costs are reallocated to programmes of activity based on the proportion of staff time and cost allocated to each programme.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

4b Analysis of expenditure (prior year)

	Charitable activities					Governance costs £	Support costs £	2022 Total £
	Raising funds £	Adoption £	Implementation £	Development £	Use £			
Staff costs (Note 7)	12,633	66,560	31,308	46,633	47,351	15,428	19,288	239,201
Rent, rates, utilities & insurance	-	-	-	-	-	-	17,238	17,238
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	1,048	1,048
Partners' expenses	-	-	2,147	-	2,147	-	-	4,294
Sub-grants (Note 6)	-	-	7,533	-	7,533	-	-	15,066
Workshops, forums & roundtables	-	975	-	-	-	-	-	975
Research & publications	-	18,450	27,674	18,450	27,674	-	-	92,248
Project travel	-	-	-	(246)	-	-	-	(246)
Project consultants	-	3,889	11,667	-	3,889	-	-	19,444
Litigation fees and costs	-	-	(1,066)	-	-	-	-	(1,066)
Audit and accounting fees	-	839	2,329	1,082	3,309	13,139	-	20,699
Bank charges	-	-	-	-	-	4,366	-	4,366
Depreciation and loss on disposal of fixed assets	-	-	-	-	-	-	-	-
Forex movement	-	37	102	47	145	-	-	331
Other costs	-	586	1,625	755	2,309	-	4,320	9,594
Total direct costs	12,633	91,335	83,319	66,721	94,358	32,933	41,894	423,193
Allocation of support costs	-	14,534	6,837	10,183	10,340	-	(41,894)	-
Allocation of governance costs	-	11,426	5,374	8,005	8,128	(32,933)	-	-
Total expenditure 2022	12,633	117,295	95,530	84,909	112,826	-	-	423,193

The Trust applies a consistent methodology in designating expenditure between our four strategic objectives. Staff costs are allocated based on assessment of the proportion of total staff time spent on activities within each objective area. This is informed by staff time recording during the course of the year, though the final proportions are estimated, given that many of our activities sit across multiple objectives. For non-staff costs, expenditure items are allocated by the senior management team, based on the objective which each activity contributes to; this is informed by allocations made by budget holders. Again, a degree of estimation is required, given that many activities contribute to multiple objectives. Differences in the proportion of staff costs and non-staff costs attributed to each programme reflect the fact that certain programmes of work require a higher proportion of staff expertise, while others involve higher levels of direct expenditures. As set out in note 1k, support and governance costs are reallocated to programmes of activity based on the proportion of staff time and cost allocated to each programme.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

5a Grant making

	2023 £	2022 £
Cost		
Undisclosed grant 4	–	15,066
At the end of the year	–	15,066

As part of our grant contracts, we work with partner organisations to implement our charitable activities across the world. In order to deliver certain activities and objectives, this includes either ourselves or our partners making sub-grants to third parties, within the framework of grant agreements with them. This note discloses those sub-grants made to third parties, with reference to the overall grant under which they took place.

Undisclosed grants are not disclosed due to the sensitivity of these grants.

6 Net income/expenditure for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Depreciation	596	–
Operating lease rentals:		
Property	6,171	11,064
Auditor's remuneration (excluding VAT):		
Audit	9,200	8,000
Other services	–	6,300
Foreign exchange losses or (gains)	8,498	331

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	166,922	207,259
Social security costs	13,553	18,573
Employer's contribution to defined contribution pension schemes	11,613	13,369
	<u>192,088</u>	<u>239,201</u>

1 employee received employee benefits (excluding employer pension costs and employer's national insurance) during the year that fell within the band of £60,000 to £70,000 (2022: one).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £77,581 (2022: £71,817).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £1,308 (2022: £nil).

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 4 (2022: 5).

Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2023 No.	2022 No.
Charitable activities	3.0	4.0
Management and administration	1.0	1.0
	<u>4.0</u>	<u>5.0</u>

9 Related party transactions

The Trust received no grant from any entity in which trustees had an official role: (2022: £16,870). The Trust also received no fee from any entity in which a trustee had an official role: (2022: £15,475).

Aggregate donations from related parties were £14,500 (2022: £5,000), which comprise donations from members of the board and senior management.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

11 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At the start of the year	229	9,885	10,114
Additions in year	–	2,978	2,978
Disposals in year	9	120	129
At the end of the year	<u>220</u>	<u>12,743</u>	<u>12,963</u>
Depreciation			
At the start of the year	229	9,885	10,114
Charge for the year	–	596	596
Eliminated on disposal	9	120	129
At the end of the year	<u>220</u>	<u>10,361</u>	<u>10,581</u>
Net book value			
At the end of the year	<u>–</u>	<u>2,382</u>	<u>2,382</u>
At the start of the year	<u>–</u>	<u>–</u>	<u>–</u>

All of the above assets are used for charitable purposes.

12 Debtors

	2023 £	2022 £
Trade debtors	10,283	79,076
Other debtors	2,991	16,147
Prepayments	2,407	2,669
Accrued income	42,330	15,798
	<u>58,011</u>	<u>113,690</u>

Trade debtors included a provision made for bad debt of £4,259.91 (2022: £nil).

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 13 below.

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	13,763	14,431
Taxation and social security	5,678	6,550
Other creditors	31,408	49,005
Accruals	37,073	48,649
	<u>87,921</u>	<u>118,636</u>

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

14 Pension scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £11,613 (2022: £13,369). There were 4 (2022: 5) scheme members at the balance sheet date. £1,402 (2022: £1,588) of contributions was owed to the scheme as of that date.

15a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	2,382	–	2,382
Net current assets	31,126	8,275	39,401
Net assets at 30 September 2023	33,508	8,275	41,783

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	–	–	–
Net current assets	48,598	11,521	60,119
Net assets at 30 September 2022	48,598	11,521	60,119

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

16a Movements in funds (current year)

	At 1 October 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2023 £
Restricted funds:					
Colonialism and Education – Joseph Rountree Charitable Trust	11,521	–	(3,246)	–	8,275
Global Labor Program – Inclusive Futures – Sightsavers		38,435	(38,435)		–
Other Projects		(7,000)		7,000	–
Total restricted funds	11,521	31,435	(41,681)	7,000	8,275
General funds	48,598	254,222	(262,312)	(7,000)	33,508
Total unrestricted funds	48,598	254,222	(262,312)	(7,000)	33,508
Total funds	60,119	285,657	(303,993)	–	41,783

The narrative to explain the purpose of each fund is given at the foot of the note below.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

16b Movements in funds (prior year)

	At 1 October 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2022 £
Restricted funds:					
Colonialism and Education – Joseph Rountree Charitable	23,645	52,520	(64,644)	–	11,521
Undisclosed Project 4	–	38,661	(38,661)	–	–
Global Labor Program – Inclusive Futures – Sightsavers		27,923	(27,923)		
Other projects	966	–	(1,500)	534	–
Total restricted funds	24611	119,104	(132,728)	534	11,521
General funds	5,721	333,875	(290,465)	(534)	48,598
Total unrestricted funds	5,271	333,875	(290,465)	(534)	48,598
Total funds	30,333	452,979	(423,193)	–	60,119

Purposes of restricted funds

General Restricted Funds

Restricted funds are those provided for various programmes that the Equal Rights Trust is commissioned to perform throughout the world.

Undisclosed Project 4 was a grant contract worth approximately £576k over 45 months. It finished in September 2021

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2023

General Restricted Funds (continued)

The Colonialism and Education project is a grant contract funded by the Joseph Rowntree Charitable Trust worth £105k over 25 months. It is due to finish 31 March 2024

The Global Labor Program – Inclusive Futures project is a sub-grant contract funded by the U.S Agency for International Development, awarded by The Royal Commonwealth Society for the Blind (Sightsavers) worth approximately £125k over 30 months and is due to finish September 2024

Each of these projects aims to promote the realisation of the rights to equality and non-discrimination through the delivery of one or more of the core charitable activities of the Trust – Adoption, Implementation, Development and Use of comprehensive equality law – in one or more jurisdictions. These projects together represent 100% of the restricted funds held at 30 September 2023.

Transfers between funds

£7,000 was required to transfer between the unrestricted and restricted funds for Other projects. This was due to an agreed settlement between the European Commission and the Trust regarding expenditure which the Commission had deemed potentially ineligible.

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property	
	2023	2022
	£	£
Less than one year	595	893
	<u>595</u>	<u>893</u>

THE EQUAL RIGHTS TRUST

England & Wales - Charity number 1113288

Accounts

Company number: 05559173

Charity number: 1113288

The Equal Rights Trust

Report and financial statements

For the year ended 30 September 2022

The Equal Rights Trust

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The Equal Rights Trust

Reference and administrative information

For the year ended 30 September 2022

Company number 05559173

Charity number 1113288

Registered office and operational address: Second Home London Fields, 125–127 Mare Street, London E83SJ

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Evelyn Collins	Chair
Andrew Charles Danby Bloch	Vice-Chair

Robin Allen	
Ferdous Ara Begum	
Niall Crowley	
Luc Tayart de Borms	(retired 5 May 2022)
Tarunabh Khaitan	(appointed 29 September 2021)
Virginia Mantouvalou	
Quinn McKew	
Helen Mountfield	
Novide Refahi	

Key management personnel	Jim Fitzgerald	Director
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Bankers Coutts & Co
440 The Strand
LONDON
EC4M 6YH

Solicitors Bates Wells
2–6 Cannon Street
LONDON
EC4M 6YH

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108–114 Golden Lane
LONDON
EC1Y 0TL

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

The Trustees present their report and the audited financial statements for the year ended 30 September 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects and purposes of the Equal Rights Trust, as set out in our Memorandum and Articles of Association, are to promote equality of treatment and diversity throughout the world, in accordance with the principles contained in the Universal Declaration of Human Rights and subsequent United Nations covenants, conventions and regional human rights and equality codes, by all or any of the following means:

- Promoting understanding of the importance of equality and diversity in the context of human rights generally;
- Encouraging good practice in relation to equality and diversity;
- Promoting equality of opportunity and treatment without discrimination on any ground;
- Promoting awareness and understanding of the effective enjoyment of human rights without discrimination;
- Working towards the elimination of unlawful discrimination;
- Obtaining redress for victims of unlawful discrimination;
- Conducting research, providing education and training; and
- Giving advice and guidance on appropriate legislative, administrative and voluntary measures.

The Trustees have had regard to the Charity Commission's guidance on public benefit and consider that both the objects and purposes of the Trust, and the activities undertaken to achieve these objects and purposes are for the public benefit. When reviewing the charity's aims and objectives and in planning its future activities, the Trustees have regard to the public benefit of the organisation. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Trustees review the aims, objectives and activities of the charity throughout each year. The Trustees review the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

Approach

The Equal Rights Trust was founded to pursue and promote a **unified perspective on equality**. The unified perspective centres on the right to equality as a right of all people to participate in all areas of life on an equal basis, and emphasises the need to take a holistic, comprehensive approach to different types of inequalities, arising on the basis of different grounds, and in different areas of life. The unified perspective on equality provides the conceptual framework for all our work. At the national level, this means that we bring together actors working with and on behalf of different marginalised groups to promote the adoption, enforcement and implementation of comprehensive equality laws. At the international level, it means that we promote the development of comprehensive equality laws and examine the various intersections between equality law and other efforts to promote human rights and social justice, ranging from efforts to combat corruption to promote freedom of expression, and from efforts to fight torture and ill-treatment to secure sustainable development.

The Trust has, since its foundation, focused on **promoting equality through the enactment and implementation of equality law**. We do this through **supporting equality defenders** – lawyers, civil society representatives, members of the media, legislators, judges and others committed to creating an equal world through law – giving them the knowledge, tools, resources and networks they need to secure the adoption and enforcement of equality laws.

Programmes and activities

The Trust works in partnership to secure the adoption, enforcement and implementation of equality laws, and thus to enhance protection from discrimination for our ultimate beneficiaries. All of our programmes and projects are designed to contribute to this long-term objective.

We implement our work through five programmes. Our **advocacy** programme seeks to promote legal reform on equality through the political process at the local, national, regional and international levels. Our **litigation and legal services** programme aims to improve the interpretation and implementation of laws on equality, through bringing strategic cases and providing legal assistance to victims of discrimination. Our **supporting equality movements** programme seeks to strengthen and support the work of equality defenders, through training and capacity building, and supporting the development of equality coalitions. Our **research and resources** programme works to generate resources for use by equality activists, to document patterns of discrimination and to map the links between equality and other human rights violations. Our **advisory services** programme provides advice and consultation for other institutions on how to mainstream the right to equality into their work to promote human rights, sustainable development and good governance. Our programmes are not mutually exclusive, but interlinked, with activity under each one supporting and complementing that under each of the others.

Much of the Trust's programme work is delivered in the context of global or country-specific projects, partnerships and initiatives, for each of which a combination of activities within the programmes is

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

employed. In the year 2021–22, the Trust worked with partners in a total of 22 different countries across Western and Eastern Europe; Middle East; Eastern and Southern Africa; Central, South and South East Asia; and South America.

Partnerships

The Trust implements all of its activities in partnership with equality defenders. Any country-specific activities are designed and implemented in partnership with at least one non-governmental organisation based in the country of operation. At the global level, we ensure the engagement of key stakeholders through international expert steering committees and other collaboration, both formal and informal, with relevant stakeholders, including international non-governmental organisations and intergovernmental organisations. Our global research projects employ a collaborative, transnational approach with a focus on comparative research and the identification of good practice. We see this partnership model as crucial to ensuring that our work is relevant to the needs of the equality community in question, be that the global expert community or specific groups or communities at the national level, with a particular focus on civil society. Partnership working is also essential to ensuring the efficiency, effectiveness and sustainability of our work.

Achievements and impact

Strategy 2018–2022

The year 2021–22 saw the Trust begin the final year of our work to deliver our five-year Strategy, which was launched in April 2018.

The Strategy was developed following an extensive process of review, reflection and consultation with our partners and stakeholders, including civil society activists, lawyers, academics, donors and experts working to promote equality across the world. It espouses our vision of an equal world and reaffirms our mission to eliminate discrimination and ensure that everyone can participate in society on an equal basis. It centralises our key strength – our approach of working in open, collaborative and supportive partnerships with equality defenders to secure the adoption and implementation of equality laws. In order to best serve equality defenders, our Strategy identifies three Goals:

- (1) Greater understanding of equality law and its centrality to rights and development;
- (2) Increased expertise and capacity among equality defenders; and
- (3) A growing international network of equality defenders.

The year saw the Trust continue the process of transformation which began in 2020. With increased unrestricted funding, we have continued to be both more strategic and more responsive in our work, with a particular focus on establishing new partnerships at the international level to develop understanding of equality law and its role in the realisation of other rights and development. This in turn has allowed the Trust to focus our work on our three strategic goals, while meeting the needs

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

of our partners and stakeholders. Key developments in the implementation of our five-year strategy, include:

- Completing the [Practical Guide to the Development of Comprehensive Anti-Discrimination Legislation](#), which we have been developing with the Office of the UN High Commissioner for Human Rights since 2020. The Guide is the first definitive, comprehensive guidance from the UN on states' legal obligations in this area. It is thus an essential tool for **increasing knowledge of international best practice on equality law** (Strategic Outcome 1.1). During the year, we began raising awareness of the Guide, in preparation for its launch in December 2022. In June, for example, we helped to shape the agenda of the World Justice Forum around the Guide and the approach it calls for. Among other things, the [UN High Commissioner for Human Rights](#) focused her keynote address on the need for states to enact comprehensive anti-discrimination law, and the Forum's [final outcome document](#) included the adoption of these laws as one of its key recommendations.
- Developing and launching the [Algorithmic Discrimination Initiative](#), which aims to examine and respond to the discriminatory impacts of algorithmic decision-making systems. Following extensive research and consultation, we worked with a multi-disciplinary expert group to develop the *Principles on Equality by Design*, calling for the adoption of a proactive, preemptive and precautionary approach to the assessment and elimination of discriminatory impacts, as the only way for states to meet their non-discrimination obligations.
- Launching [Advancing Equality for Older Persons](#), a comparative study, developed in partnership with [Help Age International](#), which investigates international and domestic law on discrimination against older persons. It makes the case for the adoption of comprehensive anti-discrimination laws and thus contributes to **increasing awareness and understanding of progressive concepts in equality law** (Objective 1.2). We also extended our collaboration with the [Solidarity Center](#) to identify obstacles to the implementation of anti-discrimination laws in the workplace, through comparative research in six countries.
- Developing two new partnerships focused on **increasing understanding of equality law and its role in realising rights and development** (Objective 1.3) providing guidance to both [Transparency International](#) and the [World Resources Institute](#) on how to integrate an *equality sensitive* and *equality focused* approach into their work – on tackling corruption and environmental justice, respectively – through the use of equality impact assessment.
- Expanding our work to **increase expertise and capacity among equality defenders** (Goal 2). For example, we:
 - Supported [BLAM-UK](#), in a project making the case that the UK government's failure to provide complete and balanced education on Britain's colonial past violates both domestic and international equality law.

The Equal Rights Trust

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For the year ended 30 September 2022

- Worked with the Paraguayan disabled persons' organisation, Fundación [Saraki](#), to provide training and guidance to disabled persons' organisations in ten Latin American countries and to develop a study on the implementation of the Convention on the Rights of Persons with Disabilities in the region.
- Provided expert legal support to a consortium of Kenyan and international organisations working on the [Inclusive Futures](#) project which seeks to secure inclusive work for persons with disabilities.
- Making further progress in developing the **global network of equality defenders** (Goal 3) through forging new collaborations at the international, trans-national and domestic levels. For example, our *Algorithmic Discrimination Initiative* involved consultation and collaboration with a large multi-disciplinary, cross-sectoral and globally diverse expert group, while our work with the Solidarity Center involves a team of researchers and lawyers from six different countries working together to develop and implement a comparative research project.

Programmes

As elaborated above, our work is delivered through five programmes of work, each of which is designed to contribute towards our Goals. We set out below this year's highlights of our activities, achievements and impact.

Advocacy

We advocate for improvements to international standards on the rights to equality and non-discrimination and provide strategic, technical and practical support to equality defenders in their efforts to bring national equality laws, policies and practices into line with these standards. Our advocacy programme is critical to our goal of increasing understanding of equality law and its centrality to rights and development (Goal 1), in particular our aim to increase knowledge of international best practice on equality law (Outcome 1.1). The programme is also central to our work to increase the expertise and capacity of equality defenders (Goal 2), through the support we provide to those advocating for equality law reform.

International advocacy

The Trust undertook and supported a wide range of advocacy initiatives at the international level during the year. Our work focused on developing and disseminating the findings of our recent research publications and resources and engaging with the UN system, global civil society and other stakeholders on the development of international legal standards on the rights to equality and non-discrimination and on the role of equality law in realising other rights and development.

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For the year ended 30 September 2022

In mid-2021, the Trust launched [*Defying Exclusion: Stories and insights on the links between discrimination and corruption*](#). The result of an 18-month collaboration with Transparency International (TI), this ground-breaking report is the first to explore the multi-faceted links between **corruption and discrimination**. During the 2021-22 year, we took advantage of a number of opportunities to publicise the findings and promote the adoption of the recommendations of the study. This included providing briefings on the report's findings and recommendations to the UN Human Rights Office, as well as engaging with the wider anti-corruption movement, through Transparency International's "Movement Conference" – an annual gathering of the 100+ TI national chapters – where we focused on the benefit of embedding the organisation's existing work on corruption affecting women into a broader anti-discrimination framework. To facilitate the wider adoption of the Report's findings at the international and regional levels, the partners also responded to a number of calls for inputs from various multilateral institutions. In the first quarter of the year, we made a joint submission to a draft European Parliament recommendation concerning corruption and human rights. We also made a written submission to the [*Special Rapporteur on the situation of human rights defenders*](#), focusing on the situation of human rights defenders working against corruption. The Special Rapporteur's Report adopted two of our core recommendations: that States should "ensure the specific protection needs of anti-corruption defenders working on the distinct issue of discriminatory corruption and take into account the particular risks they face as a result of their work" and that anti-corruption agencies should be "mandated and required to consult groups exposed to discrimination."

Also in 2021, the Trust was selected by HelpAge International to undertake a global comparative research project on international and domestic standards on equality and non-discrimination for older persons. The resulting report, [*Advancing Equality for Older People*](#), was completed and launched in May 2022. It provides an accessible introduction to the international human rights law framework governing age discrimination and assesses legislation in 12 jurisdictions for compliance with international law, whilst spotlighting examples of national best practice. In advance of the Report's publication, we participated in a series of events which aimed to sensitise stakeholders to the principal research findings. On 17 November 2021, the Trust's Director spoke at *Ageism in the system: A webinar exploring systemic ageism and what we can do about it*, focusing on the complex relationship between law and ageism. On 14 March and 6 April 2022 two webinars were held for a select audience to share the main research findings amongst experts on older persons' rights, and members of HelpAge International's global network, drawn from jurisdictions that were the subject of the research. Following publication, on 8 June 2022, the Trust participated in a webinar hosted by HelpAge International to publicise the key recommendations of the Report. The event centred on the Report's two key recommendations: the need for a new UN instrument on the rights of older persons, and the need for states to adopt comprehensive anti-discrimination legislation in order to provide effective protection from discrimination for older persons. The webinar was well attended, with participants joining from countries ranging from Argentina to Mongolia. The Report and summary were widely circulated and accompanied by a [video](#), produced by HelpAge, which synthesises the main findings, and restates the need for comprehensive anti-discrimination legislation as a tool to combat age inequality and advance human rights protections for older persons.

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

Since 2020, the Trust has been working in collaboration with the Office of the UN High Commissioner for Human Rights to produce a *Practical Guide to Developing Comprehensive Anti-Discrimination Legislation*. During the financial year, the Guide was finalised, validated, reviewed and edited. It was published in December 2022. During the year, both the Trust and the UN began promoting and raising awareness of the Guide in advance of its formal launch. In March 2022 – more than six months prior to its publication – the Guide was cited by a UN mandate for the first time, in the first recommendation made in the [Annual Thematic Report of the UN Special Rapporteur on freedom of religion or belief](#), which called on States to “promote and protect freedom of religion or belief for minorities by (...) adopting comprehensive anti-discrimination laws with input from all disadvantaged groups.” The development of the Practical Guide was also spotlighted in the [Report of the High Commissioner for Human Rights](#). The forthcoming Guide was also presented to the Intergovernmental Working Group on the Effective Implementation of the Durban Declaration and Programme of Action. The [Working Group](#) referenced these submissions in its report noting, amongst other things, the necessity of equality impact assessment; the importance of equality duties, and the need for states to adopt a broad package of measures designed to proactively challenge and eliminate stigma, prejudice, stereotypes and other drivers of discrimination.

In late 2021, the Trust agreed to become a member of a small group of implementing partners for the **World Justice Forum 2022**. The biennial Forum, organised by the World Justice Project, in collaboration with state, intergovernmental and non-governmental organisations, brings together those working to protect and promote the rule of law, to discuss challenges, identify what works and develop recommendations for reforms to law and policy. The Trust participated in various activities at the Forum as well as co-convening a multi-disciplinary working session on "Comprehensive Anti-Discrimination Legislation: Foundations for Equal Rights" with the UN Human Rights Office. The Trust's central recommendation – that the adoption and implementation of comprehensive anti-discrimination laws is essential for the effective functioning of the rule of law – was a prominent feature throughout the Forum. In her opening [Keynote Address](#), the (then) UN High Commissioner for Human Rights, Michelle Bachelet, spotlighted the development of the *Practical Guide*, urging states to make use of it, and noting the “transformative power” of comprehensive anti-discrimination legislation in the realisation of human rights. This theme was also central within the Forum's [Closing Statement](#), which recommended the adoption of equality impact assessment in public and private decision-making, and urged States to “adopt, implement, and enforce comprehensive anti-discrimination laws” to meet their international law obligations. Following the Forum, the Trust's Director wrote for the [Oxford Human Rights Hub](#) on the broad consensus demonstrated at the Forum that States must adopt comprehensive anti-discrimination laws to achieve equal societies and noted that the decision of the UN Human Rights Office to publish the *Practical Guide* “marks a turning point in a decades-long struggle to build international consensus on the need for dedicated, comprehensive anti-discrimination laws”.

In June 2022, the Trust convened a panel discussion at the 2022 edition of the International Society of Public Law (ICON-S) Conference, entitled “[Global Problems and Prospects in Public Law](#)”. The Trust used our event to bring together recognised experts from the academic community to present the

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

Practical Guide and to discuss the need for, and necessary content of, comprehensive anti-discrimination laws.

Throughout the year the Trust continued to press for improved understanding of the rights to equality and non-discrimination at the international level by engaging with UN treaty bodies and UN Special Procedure mandate holders. In addition to the interventions listed above, on 8 December 2021, the Trust submitted written comments to the **UN Committee on the Rights of Persons with Disabilities**, in response to its request for inputs on a **draft General Comment on the right to work and employment**. Our submission called on the Committee to ensure that the General Comment consistently reinforced the importance of comprehensive and effective protection from all forms of discrimination for the realisation of the right to work. We emphasised the need to ensure that the General Comment defined discrimination and related concepts in line with the definitions provided in the Committee's General Comment 6 on non-discrimination and provided specific recommendations on how this consistency could be achieved. We also urged the Committee to take the opportunity to underline the fact that states have not only a *negative* obligation to *refrain from and prevent discrimination* in the enjoyment of the right to work, but a *positive* obligation to *ensure the equal and non-discriminatory enjoyment* of the right. On 9 September 2022, the Committee on the Rights of Persons with Disabilities adopted its [General Comment No. 8](#). The General Comment recognises the essential role of the right to non-discrimination in ensuring the realisation of the right to work and reflects many of our core recommendations.

Domestic advocacy

During the year, the Trust continued to provide support to equality coalitions and equality defenders in a wide range of jurisdictions. Our work in this area focused on developing resources and providing technical support to those engaged in advocacy for equality law reform and the improved implementation of existing legal frameworks at the domestic level.

On 11 October 2021, the Trust launched [Together for Equality: Why and how a comprehensive approach to challenging discrimination works](#). The study brings together testimony from the Trust's partners and collaborators in 16 countries from across the globe, spotlighting the experiences of equality defenders in adopting, implementing, and advocating for the enactment of comprehensive anti-discrimination laws. The report makes a compelling case for the need to act together for equality. Together, the testimonies capture important lessons on the value of collective advocacy, the benefits of collaboration between those fighting different forms of discrimination, and the need for comprehensive equality laws to address systemic discrimination. Following the launch of the publication, the Trust led a month-long visibility campaign to promote the study, featuring an article by the Director for the [Oxford Human Rights Hub](#), a video and a social media campaign. This campaign culminated on 1 November 2021 in a virtual event to mark the launch of the study, with a panel of those working in different capacities and across different geographies to advance equality through law. The event was attended by the Trust's partner equality defenders from 20 countries. A series of videos capturing the key interventions of each of the panellists were developed and published at the Trust's [YouTube channel](#). On 10 December

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2021, to mark Human Rights Day, we publicised both the study and the videos across our social media platforms, connecting these outputs to the theme for 2021: equality, and Article 1 of the Universal Declaration of Human Rights.

As part of our work with **HelpAge International**, discussed above, the Trust produced [12 country legal framework assessments](#), setting out the applicable national legal standards governing equality and non-discrimination for older persons, to support advocacy for legal reform in each of the States under review. The Trust also prepared an [Advocacy Toolkit](#), divided into four parts, to assist civil society organisations and equality defenders to undertake context analysis, identify key stakeholders, develop an advocacy strategy, and monitor progress towards reform. This was accompanied by a [Social Media Toolkit](#), developed by HelpAge, which sets out the Report's key messages, and features useful graphics, quotes and videos from important equality stakeholders within the target jurisdictions.

Under the [Inclusive Futures](#) initiative, discussed in more detail below, the Trust developed toolkits to support local partners to undertake stakeholder mapping and political economy and social context analysis, as the first steps towards developing an advocacy and engagement strategy aimed at ensuring the effective implementation and enforcement of the right to equal work and employment through reforms to law, policy and practice.

This year also witnessed the outcomes of several previous strategic interventions initiated by the Trust and our partners to support domestic advocacy on the need for equality law reform. On 1 June 2022, for example, the Human Rights Committee issued its Concluding Observations on Bolivia. Drawing upon submissions made by the Trust and our partner *Comunidad de Derechos Humanos*, the Committee expressed concern regarding the insufficient resourcing of bodies to implement *Act No. 45 on the Elimination of Racism and All Forms of Discrimination*, as well as the low number of successful discrimination claims, making relevant recommendations in this regard. On 25 November 2021, the Committee highlighted gaps and weaknesses in the Armenian equality law framework, urging the State to adopt comprehensive anti-discrimination legislation in line with recommendations made by the Trust and the *Non-Discrimination and Equality Coalition of Armenia* in June 2020. Similar recommendations were made to the Philippines in November 2022. There, the Committee urged the State to enact "comprehensive legislation prohibiting discrimination, including multiple, direct and indirect discrimination, in all spheres, in both the public and the private sectors, on all the grounds prohibited under the Covenant, and [to] ensure access to effective and appropriate remedies for victims of discrimination." The Committee's recommendations draw from a submission made by the Trust, informed by discussions with our national partner, the *Stop the Discrimination Coalition of the Philippines*.

Strategic litigation and legal services

We support and participate in strategic litigation which is aimed at generating jurisprudence that advances the enjoyment of the rights to equality and non-discrimination and ensuring access to justice for victims of discrimination. At the international level, we provide technical and financial support to lawyers taking strategic equality and non-discrimination cases to international and

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regional courts as part of our commitment to increasing their expertise and capacity to litigate to improve judicial interpretation of equality laws (Outcome 2.3). Where relevant and desirable, we also intervene as a third party in equality and non-discrimination cases, providing analysis on the interpretation and application of rights to equality and non-discrimination and thus contributing to our Outcomes 1.1 and 1.3. At the national level, as with our advocacy work, our focus is on increasing the expertise and capacity of equality defenders to litigate to improve judicial interpretation and to provide legal services to those who have experienced discrimination (Goal 2). All of our litigation work is undertaken in partnership with national lawyers and civil society representatives.

The year marked a period of reflection in our strategic litigation and legal services programmes, as we sought to evaluate the impact of our recent work following the completion of a series of projects and partnerships with a significant litigation component. As a result, the level of activity under this programme was lower than in recent years, while energy was focused on maximising the impact of our Advocacy, Research and Resources and Supporting Equality Movements programmes. Nevertheless, while we significantly reduced our work in this area during this year, in the same period we saw the impact a number of strategic interventions undertaken in previous years.

On 11 January 2019, ERT submitted a request to intervene in the case of *Tapayeva v Russia*, which challenged discriminatory policies towards women in the sphere of childcare in the North Caucasus. The request was granted and [submissions were filed](#) on 21 February 2019. On 23 November 2021, the European Court of Human Rights [found Russia in violation](#) of Article 8 of the Convention (private and family life) in conjunction with Article 14 (the right to non-discrimination). Citing the Trust's submission, the Court emphasised the importance of inferences in combatting institutional discrimination – emphasising that (in the absence of statistical data) “once a large-scale structural bias has been shown to exist, the applicant does not need to prove that she was also a victim of individual prejudice.” This is an important finding and will inform the understanding of evidential and procedural requirements in future cases.

On 14 April 2021, the Trust requested the European Court of Human Rights permission to intervene in the case of *Kazanbiyeva v Russia*. The case concerned the State's failure to protect from – and adequately investigate and prosecute allegations of – domestic violence in the North Caucasus. Our request was successful, and we submitted our intervention on 3 June 2021. On 4 October 2022, the European Court of Human Rights [issued judgment](#) in the case. Joining *Kazanbiyeva* with a large number of additional applications, the Court found Russia in violation of Article 3 of the Convention under its substantive and procedural limbs, citing the absence of gender-based violence legislation and the *Tunikova* judgment (below) in its decision.

On 17 September 2018, the Equal Rights Trust and the European Region of the International Lesbian, Gay, Bisexual, Trans and Intersex Association (ILGA-Europe) made an intervention to the Court in the case of [Genderdoc-M and M.D. v. The Republic of Moldova](#). The case concerned the State's positive obligations under Articles 3 and 14 of the Convention to “carry out an effective

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investigation into serious allegations of ill-treatment motivated by homophobic reasons.” The European Court of Human Rights [issued judgment](#) on 14 December 2021. Citing our submission directly, the Court held that the domestic “authorities fell short of their procedural obligation to investigate” the allegation of hate-motivated violence “with particular emphasis on unmasking any discriminatory motive for the violence.” As a result, Moldova had failed to meet its positive obligations under the Convention.

On 28 March 2018, the Trust submitted a request to intervene in [Volodina v Russia](#), a case relating to the Russian authorities’ failure to prevent and investigate domestic violence. Our submissions were filed on 5 July 2018, focusing on the State’s positive obligations under Article 14 of the European Convention on Human Rights. On 9 July 2019, the European Court of Human Rights [found Russia](#) in violation of the right to be free from torture and inhuman treatment (Article 3) and the right to be free from discrimination (Article 14) for failing to address gender-based violence within the State. The Court’s decision powerfully reasserted the importance of Article 14 of the Convention in such cases and recognised discrimination as a fundamental cause and consequence both of the violence itself and the State’s failure to protect from it. In December 2021, the Court delivered judgment in the separate case [Tunikova and Others v Russia](#). Citing *Volodina*, the Court made a finding under Article 46 of the ECHR, requiring Russia to adopt legislation prohibiting gender-based violence. As a result of this decision, the Court noted that it would now examine Russian gender-based violence cases in an “accelerated form”, establishing a simplified pathway for survivors to secure and assert their rights. Unfortunately, following Russia’s exclusion from the Council of Europe as a result of its illegal invasion of Ukraine, the State ceased to be a Party to Convention on 16 September 2022. Whilst the State is still required to implement all judgments occurring up until this date, and the Court may decide to continue hearing previously lodged cases, pathways to redress for victims of discrimination are now substantially limited. Nonetheless, the jurisprudence of the Court continues to be of relevance to other similar cases and will continue to inform understanding of the right to non-discrimination under Article 14.

In early 2022, the Trust commissioned an independent expert evaluation of our recent strategic litigation work, including consideration of six third party interventions submitted by the Trust and partners in cases before the European Court of Human Rights since 2018. The evaluation was overwhelmingly positive, noting that each case formed “part of [a] clear ERT strategy of persuading the ECtHR to take the discrimination and intersectional (Article 14) aspect of a range of cases more seriously”, and that the Trust had “made a real contribution to the jurisprudence of the ECtHR with respect to discrimination.”

Supporting equality movements

Supporting equality movements is at the heart of the Equal Rights Trust’s mission and purpose. It is central to the achievement of Goal 2 of our Strategy – increasing the expertise and capacity of equality defenders. Through this programme, we work with civil society organisations, lawyers, trade union representatives and others to provide them with the technical and practical skills they need to promote equality and combat discrimination, and to support them to collaborate and coalesce. We provide

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training, mentoring and other forms of capacity-building support; we make available small grants to support capacity and skills development; and we support the establishment and strengthening of national equality coalitions. Through this work we aim to empower civil society and their allies to improve equality law and its implementation.

In 2021 and 2022, our work in this area focused primarily on supporting partners in Paraguay, Kenya and the United Kingdom who have engaged the Trust to support them in their efforts to improve implementation of equality laws at the national level. In each case, we have provided a combination of research, capacity-building and advisory services in response to partners' needs and demands.

Since October 2020 the Trust has supported *Fundación Saraki*, our partner organisation in Paraguay, in their project aimed at improving the implementation of the Convention on the Rights of Persons with Disabilities (CRPD) in the Latin America and Caribbean region. The project *America Inclusiva* is funded by the US State Department and is being implemented in ten countries: Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Paraguay, Panamá, Perú and Uruguay. In the 2021–22 year, we provided extensive support to Saraki in the design and implementation of sub-grant schemes under its project, enabling it to award grants to a total of 10 organisations; developed research guidelines for use in gathering information on the national legal frameworks; and began the development of a regional research study. Each sub-grantee organisation was provided with training, guidance and technical support by the Trust, through an interactive capacity building programme which enabled and supported them to: (i) map the national legal framework to identify, audit and assess national laws promoting and protecting the equal enjoyment of the right to work for persons with disability; (ii) identify and assess government, business and civil society stakeholders, using a stakeholder mapping toolkit developed by our team; and (iii) plan and undertake qualitative data collection through conducting structured interviews with key stakeholders. Alongside weekly training sessions, the Trust developed and shared toolkits and guidance to enable the sub-grantees to undertake both legal and qualitative research, and provided intensive guidance and support throughout the research process.

Alongside this work, we developed a regional study which will examine the extent to which Articles 5 and 27 (the rights to non-discrimination and the right to work) of the CRPD are implemented in the project's 10 target countries. During the reporting period, we completed an analysis of international and regional standards in this area, including a close analysis of the CRPD Committee's recent General Comment No. 8 on Article 27 of the Convention. We then developed a comparative assessment and analysis of national legal frameworks governing the right to non-discrimination and the right to work. This analysis drew upon the national legal framework assessments undertaken by the project grantees, together with research by a network of *pro bono* partners – law firms and university law clinics both in the UK and in the target countries – mobilised by our staff. The comparative analysis examines states' legal framework October 2022. Alongside this work, we began to analyse qualitative research produced by disabled persons organisations from Brazil, Paraguay, Perú and Argentina, whom we had trained and supported to undertake interviews with key stakeholders in order to identify problems in the application of the legal framework and non-legal barriers which prevent persons with disabilities from accessing and participating in employment on an equal basis.

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We also worked with Saraki to develop terms of reference for a researcher to undertake key stakeholder interviews in the remaining six target jurisdictions. In parallel with these activities, we supported Saraki and its partners through providing input on international legal standards as it works to develop a self-assessment tool for measuring business' efforts to become inclusive employers.

In October 2021, we started work on the **Global Labor Programme: Inclusive Futures** project, an ambitious five-year collaborative initiative, focused on ensuring inclusive work for persons with disabilities in Kenya, which is led by Sightsavers, funded by USAID and implemented by a consortium of 1 national and international partners. Alongside the expected impacts in Kenya, the project is designed as a research project, aiming to test different approaches to inclusive work and gather data on what works. The Trust has a multi-faceted role in the project. Primarily, we are supporting the "Governance" domain of the project, focused on supporting national partners to engage effectively with duty-bearers on reform and implementation of the legal framework on non-discrimination and the right to work. In addition, we are responsible for designing and delivering research and analysis on the national legal framework, and on building the knowledge and capacity of organisations of persons with disabilities, trade unions and businesses. During the year, we worked with the partners to establish an Advisory Committee for the Governance domain of work, developing the terms of reference, identifying participants and supporting initial meetings. This Committee developed an action plan for the first year, focused on establishing the foundations for a collaborative, evidence-based engagement strategy. Pursuant to this plan, we developed toolkits to support local partners to undertake stakeholder mapping and political economy and social context analysis, as the first steps towards developing an advocacy and engagement strategy aimed at ensuring the effective implementation and enforcement of the right to equal work and employment through reforms to law, policy and practice.

Alongside this, the Trust worked with a local legal researcher to develop and produce a comprehensive assessment of the Kenyan legal framework governing the rights to equal work and employment. As an initial step in the process, we developed terms of reference and advertisement for a research consultant to complete an initial mapping of Kenyan legislation, providing the selected applicant with training, guidance and research support. The researcher completed a series of questionnaires to map and audit relevant laws. Using these questionnaires and through further research and consultation, the Trust's staff developed an in-depth national law analysis, which was finalised in October 2022. The national law analysis sits alongside a comprehensive mapping of the international human rights law framework governing the rights to equality and non-discrimination in work and employment for persons with disabilities, which was completed within the year. This Part sets out the obligations of Kenya to respect, protect and fulfil the rights to equality and non-discrimination, before examining discrete aspects of the right to work as elaborated by the UN Treaty bodies.

Together with our partner BLAM UK (Black Learning Achievement and Mental Health) and with funding from the Joseph Rowntree Charitable Trust, we are implementing a project focused on implementation of the United Kingdom's equality law obligations to adopt measures in its educational system to combat prejudices which lead to racial discrimination and to eliminate discrimination and harassment within schools. Our aim is to support the effective use of equality law by those working to decolonise

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the National Curriculum and ensure that Black history and the history of the UK's colonial past becomes a mandatory element of the history syllabus. During the year, the Trust completed the development of a report examining the UK Government's legal obligations in this area and the extent to which these have been and are being met in practice. The completed report is structured into two parts. The first includes comprehensive analysis of international legal standards, together with an assessment of the relevance of international law to the interpretation of the UK domestic law, before considering the State's obligations under the Equality Act 2010, the Human Rights Act 1997 and education laws. The second part examines the evolution of Government policy in respect of the public sector equality duty (section 149 of the Equality Act), the national curriculum and measures to combat racial discrimination and inequality. The report finds significant evidence that the Government is failing to meet its obligations to have due regard to the need to foster good relations, tackle racial prejudice and promote understanding between racial groups. The report was provided to BLAM in order that its team could integrate and reflect the findings in their own, broader, report, which includes the findings of a quantitative research survey undertaken by the social research firm ICM and qualitative research undertaken by BLAM's own researchers.

Research and resources

We place a high value on research and its impact on advancing equality. Our research aims to enhance the discourse on the rights to equality and non-discrimination and to equip equality activists with the necessary tools to expose discrimination and hold state and non-state actors to account. As such it has a central role in our achievement of Goals 1 and 2 of our Strategy. We undertake research ourselves, to increase knowledge of international best practice on equality law (Outcome 1.1); to advance understanding and awareness of progressive concepts in equality law (Outcome 1.2) and to increase recognition of the role of equality law in the achievement of rights and development (outcome 1.3). In addition, through our partnerships, we provide practical, financial and technical support to equality defenders to document and report abuses (Outcome 2.4) and publish resources which assist them in advocating and litigating for equality (Outcomes 2.1–2.3). Throughout the year, the Trust made significant progress in developing key resources that are critical to the delivery of our five-year strategy.

As noted above, throughout the year, the Trust continued to work in partnership with the Office of the UN High Commissioner for Human Rights (OHCHR) to finalise the development of the *Practical Guide to Developing Comprehensive Anti-Discrimination Legislation*. The Guide is the first authoritative and definitive guidance by the United Nations on the laws that States must adopt to meet their obligations to respect, protect and fulfil the rights to equality and non-discrimination. It sets out in detail the international and regional legal framework governing the need for, and necessary content of, comprehensive anti-discrimination law and offers practical guidance to civil society, legislators and others working on the development of such laws. The Guide is divided into six parts, each of which concerns a different thematic issue. In Part 1, the Guide traces the development of consensus on the legal requirement for states to enact comprehensive anti-discrimination legislation, exploring the practice of UN and regional human rights mechanisms, charter bodies and other international processes and discussing national developments across the globe. Part Two

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concerns the content of comprehensive anti-discrimination law. It details the necessary elements of the rights to equality and non-discrimination, before exploring the role of positive action and equality duties; remedy; justice and enforcement; equality bodies; and implementation measures as necessary means to instrumentalise and make progress towards equality. Part 3 explores the application of these principles to minority rights protection. Part 4 examines legal requirements in respect of discriminatory violence and hate crime, whilst Part 5 examines the intersection of discrimination and expression. Finally, Part 6 details the relationship between diversity and equality: obligations to address the root causes of discrimination. The Guide was finalised during the year but was published after the end of the financial year, in December 2022.

This year we also made important progress in the development of the *Algorithmic Discrimination Initiative*, a project which aims to examine and respond to the challenges and opportunities posed by artificial intelligence (AI) and algorithms for the enjoyment of the rights to equality and non-discrimination. Following an initial scoping and literature review, we undertook activity in three parallel strands. First, we issued a global call for evidence of actual and emerging, anticipated or potential discrimination arising from the use of AI and algorithmic systems. Second, we established a global advisory group for the initiative, bringing together a multi-disciplinary group of experts from the digital rights and equality law fields, including academics, lawyers, civil society representatives and business representatives from different parts of the world. The Committee includes representatives from each region of the world and individuals with expertise in addressing discrimination on grounds such as gender, disability and ethnicity. It includes representatives from leading international expert organisations such as [Global Partners Digital](#), the [University of Oxford Internet Institute](#), [Equality Now](#), together with regional and national partners such as the [Paradigm Institute](#) and the [Kenya Human Rights Commission](#). Finally, we began developing the *Principles on Equality by Design*, in consultation with the advisory group. The draft *Principles* call on states and businesses to adopt an equality by design approach as a necessary step to meet their obligations to prevent discrimination in the development, design and deployment of algorithmic decision-making systems. The Principles explain how the adoption of equality by design is necessary for – and therefore required by – compliance with existing international human rights law standards. The aim of the Principles is to elaborate how States and businesses can meet their non-discrimination obligations through providing clear, practical guidance, derived from international law and developed and advocated for by those affected by discrimination. Alongside research and analysis of existing and proposed legal standards in the field, the development of the Principles has been informed by the Trust's engagement with civil society, legal and academic experts in the field. Having produced the first draft, we completed an initial round of consultation with a sub-group of experts and developed a second draft, which was then issued for a wider round of consultation and review.

In July 2021, The Trust was selected by the Solidarity Center to undertake a comparative research project focused on examining the **effectiveness of laws prohibiting discrimination in the sphere of employment**. The project aimed to conduct research at the national level in nine countries, each from a different global region, in order to produce a comparative analysis identifying gaps, inconsistencies and problems which impede the effectiveness of anti-discrimination law. The project had two phases – desk-based research and analysis on the national legal frameworks, followed by consultation and

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interviews with key stakeholders on experiences in the enforcement and implementation of national laws. In this period, the Trust completed Phase 1 of the project, collating and analysing research completed in September and October 2021 to produce an initial comparative analysis. In March 2022, we started work on Phase 2 the research. In this second phase, we began research in six countries – Brazil, India, South Africa, Tunisia, and the UK – supporting national research teams to complete semi-structured interviews aimed at validating the initial legal analysis and unpacking legal and extra-legal factors that impact the equal enjoyment of the right to work in both the formal and informal sectors. In the latter part of the year, together with the research teams, we developed the research methodology, created research guidelines and begun the first phase of interviews. In consultation with the research teams, we developed and adopted a three-phase, three-part methodology, focused on (a) identifying gaps, problems and failures of enforcement and implementation of the law in the formal economy; (b) investigating patterns of discrimination affecting both formal and informal workers in three specific sectors: agriculture, the gig economy and domestic work sectors; and (c) investigating patterns of discrimination in one country-specific sector, allowing for an open-structured exploration of areas of work to each country that can showcase specific patterns of discrimination. The research is scheduled to be completed in January 2023.

In May 2022, we completed and published a short research paper, [*Corruption and the equal enjoyment of rights for persons with disabilities*](#), developed in partnership with Transparency International. The research was commissioned by the Finnish Ministry of Foreign Affairs and published on Transparency International's corruption help desk. The short research project allowed us to build upon the findings in our 2021 *Defying Exclusion* report on the links between corruption and discrimination, expanding the focus to examine discriminatory corruption on the basis of disability. The research project involved undertaking an in-depth review of the global academic and policy literature and consulting with representative organisations of persons with disabilities in Kenya, Nigeria and Ukraine, among others. Despite a scarcity of evidence in this area, our research gathered qualitative and testimonial evidence which identified the presence of each of the four dynamics of discriminatory corruption affecting persons with disabilities. The paper was presented at a roundtable event on 20 May 2022.

Advisory services

During the year, the Trust made further progress in the development of our Advisory Services programme, through which we seek to support the efforts of other organisations to mainstream equality law into their work. This in turn resulted in a significant increase in income for Advisory Service provision, as the Trust was engaged by a range of international partners to support their work.

In December 2021, we were engaged by the European Human Rights Advocacy Centre (EHRAC) to provide training for its legal team and its partners on the concept of discriminatory torture and other ill-treatment, and on identifying and challenging it. Training was delivered on 9, 13 and 15 December 2021 and covered: (i) international human rights law & standards on the right to non-discrimination; (ii) discriminatory torture and ill-treatment; (iii) identifying discrimination in interviewing victims of torture; and (iv) establishing evidence to support litigation on discriminatory

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torture and ill-treatment. The workshop also trained participants on the concept of intersectionality and the need to identify and address discrimination experienced at the intersection of protected characteristics. Finally, the workshop provided participants with an opportunity to work collaboratively on case studies focusing on discriminatory torture and ill-treatment experienced by women and the LGBTQI+ community.

In March 2022, the Trust was appointed by Transparency International to undertake a review of its *Rallying Efforts to Accelerate Progress Africa Inequality Initiative*. We were asked to assess and recommend how the project could best mainstream equality considerations into the project and ensure respect for the “leave no one behind” principle. As a first step, the Trust’s Director reviewed the project design documents and selected documentary outputs and then conducted interviews with those involved in implementing the project. Following this, the Trust produced an initial assessment of the project and recommended the adoption of our *Equality by Design* Framework. The framework is intended to facilitate systematic consideration of the potential equality impacts – positive and negative – of a project, and to provide for consistent engagement with, and participation by, marginalised and discriminated groups. It consists of concrete actions – backed up by tools, systems and processes – in nine areas, grouped under three guiding questions: (1) who is involved in the project? (2) how is the project implemented? and (3) what is the project aiming to achieve? Having developed these recommendations, the Trust supported the Transparency International team to operationalise this framework. We provided the team with access to our online training platform on introduction to equality law; developed a stakeholder mapping toolkit, to enable the organisation to systematically identify marginalised groups with a stake in the project and their needs; and developed an Equality Impact Assessment toolkit, to support the team to undertake a comprehensive assessment of the potential positive and negative equality impacts of the project. In July, we delivered a half-day training course on the Equality by Design framework and how to use the tools to 20 Transparency International staff. We are now working with the project team to integrate the tools into their work.

In April 2022, we were selected by the World Resources Institute (WRI) to assist it with its efforts to conceptualise equity within environmental and climate programmes. In the first phase of the work, we undertook a comprehensive literature review focusing on international legal and policy frameworks and academic literature from a wide range of disciplines, to conceptualize five key terms: equality, environmental and climate justice, just transition, poverty and gender. Alongside the research, we undertook interviews and focus groups with WRI staff to assess their understanding and attitude on issues of equality and equity. The primary project deliverable was a report that provided concise working definitions of the concepts of equity, environmental justice just transition, gender and poverty together with a range of other related terms (including discrimination, intersectionality, recognition and participation) and defined their inter-relationships in an overarching conceptual framework. The framework, concepts and definitions were synthesised and developed on the basis of the literature review and the stakeholder consultation and sought to integrate conceptions from different fields (human rights law, development, environmental action) and set these in the context of environmental programmes and WRI’s work. Alongside this, we delivered a Q&A document which seeks to instrumentalise the use of the concepts covered in the literature review

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into the work of the Institute. This included an overview of tools such as equality impact assessment to inform WRI's work to render its programmes and initiatives more equality sensitive and to support the staff of the Institute to identify opportunities to combat discrimination and advance equality within environmental programming. Finally, we developed and delivered an outline for a two-part training programme on equality in environmental programmes which will form the basis of a training course to be undertaken by Institute staff.

Pro- bono acknowledgment

It is not currently possible for the Trustees to attribute an economic value to the contribution made by our volunteers and *pro bono* partners, but the contribution which these individuals make to the Trust's work is significant and highly valued by both Trustees and staff. We would like to acknowledge and thank the following organisations for their contributions: 1MCB Chambers; Advocates for International Development; Baker Mackenzie; Beccar Varela; Benites, Vargas y Yugas, Cloisters Chambers; Guyer and Regules; Oxford Pro Bono Publico; and PBP Law.

Plans for the year ahead

Since 2018, the Trust has organized our work around the three Goals in our 2018–2022 Strategy: (1) Greater understanding of equality law and its centrality to rights and development; (2) Increased expertise and capacity among equality defenders; and (3) A growing international network of equality defenders. In the financial year 2022–23, we aim to consolidate our work towards these three goals, building on the work set out above. Our plans for the year to come include:

- Expanding our work to support those working on the development and adoption of comprehensive anti-discrimination legislation, following the launch of the *Practical Guide to Developing Comprehensive Anti-Discrimination Legislation* in December 2022. We will begin this work with a series of global briefings for the UN, states and civil society and a programme of consultation and engagement with those involved in developing and advocating for these laws.
- Finalising and launching our new comparative study on the enforcement, implementation and effectiveness of anti-discrimination laws, developed in partnership with the Solidarity Center.
- Finalising and launching the *Principles on Equality by Design in Algorithmic Decision making*, expanding the coalition of support for this approach, and advocating for an equality by design approach to be integrated into emerging normative and regulatory frameworks.
- Supporting our partners in Kenya and Latin America in their work to ensure compliance with states' obligations to ensure equal and inclusive work for persons with disabilities, including through publishing analyses of the adequacy and effectiveness of national legal frameworks.
- Supporting BLAM-UK our partner in the United Kingdom to finalise and publish its assessment of the state's compliance with its obligations to address the root causes of racial prejudice and stigma through the education system.

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- Continuing our work with Transparency International to document, analyse and respond to discriminatory corruption.

Alongside this work, we will develop and finalise our next five year strategy, which we aim to launch in the period April to June 2023. The new strategy will build on our achievements and reflect our learning over the last five years, while responding to the needs and demands of those using the law to combat discrimination and advance equality.

Principal risks and uncertainties

Over the course of the year, the Trust identified, assessed and managed risk by reference to our organisational risk policy. The main risks which the Trust faces are as follows:

(1) Liquidity and funding

Liquidity and funding risk is the risk that the Trust fails to secure sufficient income to sustain its activities. The Trust maintains financial forecasts which are used to monitor progress towards income targets and ensure that operational costs remain within budget. This means that where potential shortfalls in projected income are identified, the organisation is able to take cost reduction measures in a timely fashion. However, the Trust can also experience unexpected loss of income as a result of recovery orders following project audits; exchange rate movements; reallocation between restricted income funds and unrestricted reserves; and the write off of bad debts.

For many years, the Trust relied for the majority of its income on restricted grant funding, in particular from the European Union which imposes restrictions and conditions on the recognition of expenditure. There is a risk of the European Union recovering income where documentation is adjudged to be ineligible. In previous years, the Trust has been subject to recovery orders which have resulted in loss of income and reduction in unrestricted reserves. Since 2017, the Trust has reviewed and improved its financial procedures, mitigating against the risk of future losses. The organisation was subject to external audits in 2020 and 2022, but neither resulted in any finding of ineligible expenditure. Nevertheless, the Trust's reserve policy provides that a part of the reserve target is established to mitigate the risk of further recovery orders, on projects implemented in prior years.

In addition to this risk, in the period 2019–2021, the Trust was exposed to losses as a result of exchange rate movements in connection with the implementation of restricted income projects. These losses resulted in a reduction in the organisation's unrestricted reserves in 2019, 2020 and 2021, as the Trust was required to transfer unrestricted income to cover these losses. While this risk cannot be fully mitigated, the Trust has taken steps to identify and project future losses and account for these in our budget forecasts in order to minimise the impact on unrestricted reserves. In 2022, the Trust experienced net losses as a result of foreign exchange losses and funds transfers of less than £1,000 (see Note 16).

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Related to risks connected with recovery orders and foreign exchange rate losses, the Trust has, in previous years, been required to transfer funds from the unrestricted funds to restricted income funds for particular projects. The Trust has both improved systems and controls to minimise unexpected losses and undertaken work to identify and forecast losses. In 2022, the Trust experienced no losses as a result of the need to balance restricted income accounts.

Furthermore, prior to 2021–22, the Trust experienced three years of loss of income as a result of the write-off of debts which it has deemed unrecoverable, despite all efforts made at recovery. While this process has had an adverse impact on levels of unrestricted reserves in each of these years, the process of review and resolution of aged debts is now complete (£5,273.80 having been written off in the year) and the Trust has a high degree of confidence in the recoverability in all current debts.

In addition to measures taken to tighten controls and improve forecasting, the principal mitigation against risk in this area is to increase the Trust's level of unrestricted reserves, through pursuing a strategy to diversify and increase income, particularly from unrestricted sources, while controlling operational costs. During the year, the Trust continued to pursue its plan for diversifying sources of funding and increasing unrestricted funding to mitigate its financial risks. This strategy has led to a further improvement in the balance between funding from restricted and unrestricted funds: in 2022, the Trust received 74% of its total operating income from unrestricted sources (44% in grants and donations, and 30% in fees). This is a 28% increase in unrestricted funding and fee income compared to 2021, which itself saw the Trust secure more than double the amount of unrestricted funding than in 2020. As a result of the continued diversification in funding, coupled with effective cost control, the Trust was able to secure a surplus in the year of £43k, building unrestricted reserves to above the Reserve Floor level and to 68% of the Reserve Target level agreed by the Board.

(2) Safety and security of staff, partners and beneficiaries

Safety and security risk is the risk that the Trust's staff, our partners or our beneficiaries are subjected to physical harm, deprivation of liberty or other damage to their personal safety.

In the period prior to 2016, the Trust established partnerships and projects in a number of hazardous environments where conflict, instability or repressive regimes pose a risk to the safety and security of human rights defenders. To counter these risks, the Trust developed and followed safety and security risk assessment procedures and standard operating protocols.

Starting from 2018, pursuant to our five-year strategy, the Trust began to focus its work increasingly in countries where we and its partners can make a tangible impact on law and policy. This in turn has driven a continuous, gradual reduction in the number of high-risk countries in which the Trust is working. In 2022, we completed work related to our last project in a high-risk jurisdiction, bringing our partnership to a successful close.

(3) Restrictions on civil society activity

Restrictions on civil society activity is the risk that government laws, policies or practice on the regulation of our civil society partners prevents the implementation of our activities, results in asset freezes or other financial loss.

The Trust is a civil society organisation that works to support and empower other civil society organisations to improve protection from discrimination and promote equality through law. Almost all of the Trust's work is delivered in partnership with civil society organisations. As such, the increasingly restricted environment for civil society activity in many parts of the world poses a material risk to our work. At their most severe, restrictions on civil society activity can prevent the successful implementation of projects. In other countries where restrictions exist, the costs of achieving our objectives are higher due to the additional burdens on staff time.

As set out above, our gradual strategic shift in focus to countries where our support can have the greatest impact has led to a significant reduction in the number of countries with highly restrictive environments in which the Trust is working, reducing risks and challenges in this area. Nevertheless, we continue to monitor the environment in the countries in which we work and to work with partners to find new ways to operate in light of new restrictions in collaboration with our partners.

4) COVID 19 pandemic

In the period 2020–2021, the COVID–19 pandemic had an enormous impact on the Trust's work and that of our partners, disrupting planned work, creating new risks and requiring new approaches at every level. The pandemic required the Trust to respond to risks at every level of our work.

Since the beginning of the 2021–22 financial year, the disruption and risks posed by the pandemic have continuously receded, as life and work have returned to normal in the vast majority of places in which we work. Nevertheless, the Trust continues to be vigilant around the risks associated with the virus.

5) Operational risk

Operational risk is the risk of financial loss or reputational damage that arises as a result of inadequate or failed internal processes, people and systems, or external events (including legal risk). The Trust has put in place systems and controls that it believes are necessary to minimise its operational risk. These are reviewed at least annually or more frequently if required. If there is a breach of its systems and controls, the Trust undertakes an in–depth review to ascertain the cause and enhancements that are required.

Financial review

The financial results for the year which ended on 30 September 2022 are set out in the Statement of Financial Activities on page 36. The Trust's financial position at the end of the year is set out on page 37.

Funding strategy – towards a diversified and unrestricted funding model

Since 2019, the Trust has been pursuing a strategy to diversify income, reducing reliance on restricted income grants and increasing both the amount and the proportion of income secured from unrestricted sources. We pursued this strategy for a number of reasons:

- (1) *Increasing freedom of operation:* We identified that over-reliance on restricted funding had reduced the Trust's freedom to pursue its own charitable objectives. A shift to unrestricted income has given the Trust the freedom to respond to opportunities, meet the demands of our partners and invest in strategic initiatives, and thus better enabled us to fulfil our mission and purpose;
- (2) *Rebalancing relationships with our partner equality defenders:* While the Trust has always sought to work in a spirit of equal partnership and collaboration, historically, a high proportion of the Trust's restricted income grants involved our organisation granting or re-granting funds to partner organisations or directing funds for capacity- and movement-building activities. This had unavoidable negative impacts on the partner relationship, creating an imbalance in power. The transition in the organisation's funding model has allowed a rebalancing in partner relationships, with the Trust no longer administering funds which should be managed by those on the frontlines of the fight for equal rights, and instead engaged on a consultancy, grantee or pro bono basis by partners seeking our expertise and support.
- (3) *Reducing administrative costs:* Managing large, restricted income grants required the Trust to allocate a high proportion of staff time to grant management and administration. A shift to unrestricted sources of funding has allowed the organisation to focus staff time on our core expertise, increasing impact, better serving our partner equality defenders and improving cost-effectiveness;
- (4) *Reducing financial risks:* As noted above, the administration of large, restricted income grants entailed financial risks for the organisation, including in respect of recovery orders and foreign exchange losses, putting the Trust's sustainability at risk. A shift to unrestricted and fee income has reduced and ultimately eliminated some of these risks, while also providing a means to build levels of unrestricted reserves, thus increasing sustainability more broadly.

Ultimately, the Trust pursued the aim of increasing the amount and proportion of funding from unrestricted sources in order to make the organisation fit to achieve our mission in ways which are consistent with our values. The transition we set out to achieve was also designed to increase and

The Equal Rights Trust

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For the year ended 30 September 2022

improve our impact, by reducing administrative costs and financial risk and thereby increasing the proportion of income directed at the pursuit of our strategic objectives.

As set out below, the Trust has now largely completed this process of transition to a more diversified and unrestricted income base. In 2021–22, 26% of the organisation's income was received from restricted sources, with 44% coming from unrestricted grants and the remaining 30% from fees. The Trust received funding from 10 different sources, none of whom contributed more than 25% of the organisation's total income.

The process of transition has had a number of consequences for the Trust's overall financial performance, which are reflected in the financial statements presented this year. The two key movements are:

- (1) *Reduction in total income and expenditure:* Both income and expenditure for the year were lower than the previous year. This continued a trend which has been present since 2019, when total income and expenditure were both in excess of £1m. This reflects the fact that approximately 70% of the income and expenditure associated with restricted income grants were designated to cover the costs of project activities, sub-grants and partner costs. Accordingly, as the Trust has reduced the number of such grants and moved to a position where we act as an expert partner in projects managed by frontline equality defenders, total income and expenditure have fallen, while the Trust's operating budget – the costs of our expert staff and the income to meet these costs – has remained relatively consistent.
- (2) *Increased unrestricted reserves:* In each of the last three financial years, the Trust's unrestricted reserves have fallen, as we managed the process of transition from restricted to unrestricted funding and dealt with the impacts of exchange rate losses, transfers to restricted income funds and bad debt write-offs discussed above. In 2021–22, having navigated this process of change, the Trust set a target of increasing the unrestricted reserves. As a result of success in securing unrestricted grants and professional fees, together with careful cost control, the organisation was able to secure an in-year surplus of £43k.

Income

The Trust's total income in the year (£452,979) was 23% lower than the previous financial year (2021: £587,994). As set out above, the principal reason for the reduction in total income is the Trust's success in continuing to diversify its income, reduce reliance on restricted income grants and increase both the amount and proportion of income from unrestricted funding streams.

The Trust's total income in the financial year was secured from a combination of restricted grant funding from institutional donors such as the European Union (26%); unrestricted grant contracts from trusts and foundations (44%); and consultancy fees (30%).

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While total income reduced, income from unrestricted sources (grants and donations (£197k) and fees (£137k)) increased for the sixth year running. The Trust's total unrestricted income in 2022 (£334k), increased by £73k (28%) from the previous year. This is in line with a trend of increasing unrestricted funding in both absolute and proportionate terms: the Trust secured £260,736 in unrestricted funding and fee income in 2021, compared with £128,548 in 2020, £72,627 in 2019 and £37,985 in 2018. This represents an almost tenfold increase in unrestricted income over the period.

The Trust's total income from restricted income grants in 2022 was £119k, down 64% from £327k in 2021. Again, this reflects an ongoing trend, and the outcome of our strategic decision to reduce reliance on restricted income grants. Restricted income funds constituted 27% of the organisation's total income in 2021–22, compared with 96% in 2017–18.

Of particular note is the continued rapid growth in the amount of income secured from professional fees. In 2019–20, the Trust secured zero fee income; in 2020–21, this increased to £55k, and in 2021–22, it increased again to £137k. This reflects the increasing demand for the Trust's expertise from both international and national civil society organisations which has arisen largely due to our partnership with the Office of the UN High Commissioner for Human Rights to develop the definitive UN guide to anti-discrimination legislation.

At the close of the financial year, the Trust held total net assets of £60,119 (2021: £30,333). Of these funds, £11,521 (2021: £24,621) was restricted income carried forward, representing funds which the Trust received for the implementation of grant-funded projects which had not yet been expended. Again, the significant reduction in the amount of restricted income carried forward reflects the Trust's move away from reliance on large-scale restricted income grant funds towards a more diversified and unrestricted funding model.

Expenditure

Total expenditure in the year (£423,193) was markedly lower than the previous financial year (2021: £892,739).

As discussed above, this reflects the continuing reduction in the number of large, restricted income projects which the Trust is implementing. This in turn is the outcome of the organisation's long term funding strategy and the planned shift in our approach to partnership working, with the organisation increasingly working as an expert partner in projects managed by our national partners, rather than acting as the main grant recipient and project manager. This transition means that the largest part of the Trust's expenditure is now on our own programmatic staff, rather than on funds which should – properly – be directed by national equality defenders.

Expenditure was distributed across our four areas of charitable activity as follows: Advocacy – 23%; Litigation and Legal Services – 3%; Movement Building – 18%; Research and Resources – 53%. This represents a shift from previous years, where Movement Building constituted approximately one

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third of total expenditure, reflecting the fact that these activities – notably training and grants for field research – required greater financial resources than others. The Trust's transition to the role of an expert partner in projects managed by others means that our expenditure is increasingly focused on research, the development of resources and advocacy. A second shift in the pattern of expenditure is the further reduction in the proportion of expenditure on Litigation and Legal Services, which reflects a trend which has been underway for some time. This reflects the completion of a number of legal service and litigation activities in prior years, and the organisation's increasing focus on research and advocacy.

Reserves

At the end of the financial year the organisation held total funds of £60,119 (2021: £30,333).

Of this amount, 19% (£11,521) (2021: 81%, £24,612) was restricted income carried forward. As noted above, the ongoing reduction in the amount of restricted income carried forward in each year reflects the Trust's move away from reliance on large-scale restricted income grant funds.

The Trusts' unrestricted reserve at the end of the year was £48,598 (2021: £5,721).

The Trust adopted a revised and updated reserves policy in 2021. The policy was developed in line with prevailing best practice and bases the Trust's reserve target on a calculation of the risks to which it is exposed. The policy establishes both a reserve "floor" – equivalent to the costs required to ensure orderly closure in the event that the business ceases to operate – and a reserve "target" – calculated to meet identified risks in respect of income, expenditure and working capital. The Trust's policy is that the reserve floor should be maintained at all times, and that any expenditure which would cause reserves to drop below the floor should be subject to specific approval by the Board of Trustees. The Trust aims to build reserves to reach the reserve target as quickly as possible.

Based on this policy, the unrestricted reserve floor for the year 2022 stood at £46,000, while the unrestricted reserves target stood at £71,000. Thus, the level of reserves at the end of the 2022 financial year was above the floor level and equivalent to 68% of the reserve target. This represents an improvement on the position at the beginning of the year, which has been achieved through ongoing success in fundraising and income generation activity, coupled with effective cost control and lower exceptional costs such as foreign exchange losses.

In the current financial year (2022–23), the Trust's unrestricted reserves have risen above the reserve target level, and our financial forecast shows that the organisation is on course to retain reserves at the target level throughout the current financial year. It is our aim to close the current financial year with levels of unrestricted reserves above the reserve target.

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For the year ended 30 September 2022

Financial position

The Board considers that the Trust remains a going concern.

The organisation has been successful in securing unrestricted grant-funding from the Sigrid Rausing Trust for the period 2021–23, and in diversifying its funding base more broadly. The Trust's income streams are now more diversified than at any point in our history.

The Trust has already initiated a funding partnership with one new funder during the year 2022–23, has extended another partnership established in 2021–22 and has plans to initiate new funding partnerships throughout the rest of the financial year. Funding in the financial year 2022–23 is currently secured from ten different sources, none of which contributes more than 30% of total income. Of income secured in the year to date, 59% is from unrestricted sources, 20% is from professional fees and 21% is from restricted grants.

At the beginning of the second quarter, the Trust has secured 59% of our income target for the financial year 2022–23, with a further 19% expected from existing donors with whom we have established relationships, and where the grant of further funds is already under discussion. The staff consider our plans to raise the remaining 23% of our income target to be realistic, given past experience and the ongoing improvement in the Trust's visibility, reputation and impact.

At present, 83% of the Trust's forecast operating costs for the financial year are either secured or expected from existing donors. For the first time in five years, the Trust's budget targets growth in both income and expenditure, with a forecast 21% increase in operating expenditure and a further increase in the level of free reserves. Accordingly, should the organisation fall short of our fundraising targets, this could be managed without compromising its ability to operate, as costs could be reduced from forecast uncommitted expenditures.

Furthermore, as noted above, the organisation now holds a higher level of unrestricted reserves than at any point since 2019. The organisation ended the financial year 2021–22 with reserves above the reserve floor level, while in the first quarter of 2022–23, reserves increased, to the target level set under our reserves policy. Coupled with the diversification and growth in income, the improved reserves position puts the organisation in a good position to mitigate financial risks.

As part of the audit process, the organisation undertook analysis of the Trust's ability to operate as a going concern in various different scenarios. This focused on consideration of the impact – on both cashflow and overall operational budget – of the Trust falling short of its fundraising projections for the coming year. The Trust identified actions which should be taken in order to safeguard against impact of a fall in income, should this occur. Through this exercise, the Board satisfied itself that such action could be taken in a timely fashion to ensure that the organisation could continue to operate as a going concern.

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As noted above, the Board is reassured by the progress made during 2022–23 to secure additional income and increase the level of unrestricted reserves by the end of the financial year, which reflect the success of the organisation's transition towards a more diverse and unrestricted funding model.

Fundraising

During the year, the Trust did not run any public fundraising campaigns. No direct in-person engagement was undertaken with members of the public. The Equal Rights Trust does not use professional fundraisers or commercial participators. The Trust nevertheless observes and complies with the relevant fundraising regulations and codes. During the year there was no non-compliance of these regulations and codes and we received no complaints relating to our fundraising practice

Structure, governance and management

The Equal Rights Trust is a charitable company limited by guarantee. It was incorporated on 9 September 2005 and registered as a charity on 15 March 2006. The company was established under a memorandum of association which established the objects and powers of the charitable company. It is governed under its articles of association. The Trust is based and administered in the United Kingdom.

Board of Trustees

The Trust is governed by a Board of Trustees who are also Directors of the company. The Board meets at least four times each year to: provide strategic guidance; review and provide guidance on the Trust's programmes and projects; review and advise on the management of risks; review the assets and financial position of the Trust; and adopt plans of action and budgets.

Evelyn Collins serves as the Chair of the Board and Danby Bloch as the Vice Chair of the Board and the Chair of the Audit and Risk Committee. Trustees are listed on page 1 of this report. The Board was composed of 11 trustees from 1 October to 5 May 2022 and 10 trustees from 5 May 2022 to the end of the year.

On 5 May 2022, Luc Tayart de Boums retired from the Board, following many years of service. Staff and trustees are grateful for his service.

In light of this retirement and the anticipated departure of further trustees in 2023, the Board initiated a process for the identification of new Trustees. This began with a self-assessment and audit of skills, knowledge and expertise, leading to the identification of gaps and needs. Following this process, the Board intends to appoint three new Trustees in 2022–23.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

The Equal Rights Trust

Trustees' annual report

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Staff

The Trustees delegate day to day management of the organisation to a Director. The Trustees take advice from the Director in respect of the Trust's programmes and projects, risks, financial position and budget, and action plans.

Jim Fitzgerald is the Trust's Director, a position he has held since 1 August 2019 (prior to which he was Co-Director from June 2016). Jim leads a team of five staff, three focused on delivering the Trust's programmatic and project work and one on financial management.

One of the Trust's five staff departed during the year. As a small organisation with limited scope for internal career progression, relatively high staff turnover is unavoidable, though nevertheless disruptive. The Trust works to minimise staff turnover by seeking to create an open, supportive and flexible work environment; provide opportunities for professional development; and provide competitive remuneration and conditions for our sector. The Trust introduced flexible hybrid working arrangements in 2021 and completed a remuneration review – including benchmarking within the sector in the same year. We work to mitigate the impact of staff turnover through sharing information, skills and knowledge and ensuring effective handover procedures. We plan to increase the number of staff positions in the organisation in 2024, thus creating more opportunities for staff progression.

Appointment of trustees

In accordance with the memorandum and articles of association there shall be at least three Trustees.

As noted, during the year, the Board discussed the need to expand the number of Trustees, and undertook an exercise to identify needs in respect of skills, knowledge and expertise.

Decisions on appointments are made by the full Board, in accordance with the articles of association.

All Trustees serve for an initial term ending at the third Trustees' annual meeting after the year in which they were appointed. All Trustees may serve for two additional terms of up to three years. No Trustee may serve for more than nine consecutive years, unless the Trustees consider that it would be in the best interests of the organisation for a Trustee to serve beyond that period, and the Trustee is then reappointed in line with the articles.

Trustee induction and training

Trustees are inducted through introductory meetings with the Chair and Vice Chair and the Director before participation in their first Board meeting. The Trust does not have the capacity to provide formal training for Trustees.

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

Related parties and relationships with other organisations

During the year, the Trust received grants from one entity in which Trustees had an official role. The King Baudouin Foundation – of which Luc Tayart de Boums was Chief Executive – made a grant of £16,870 (2021: £17,150). The Trust also received a fee from one entity in which a trustee had an official role: HelpAge International – of which Ferdous Ara Begum is a Trustee – paid a fee of £15,475 (2021: £15,475). Aggregate donations from related parties were £5,000 (2021: £2,075), which comprise donations from members of the board and senior management. Other than the items noted here, the Trustees have declared that they have no conflict of interests.

The Trust has no subsidiaries and is not part of a wider network. However, as outlined above, the Trust implements all of its country-based work in formal partnership with at least one non-governmental organisation based in the relevant country. These partnerships are a central element of the Trust's approach to its work, ensuring the relevance and suitability of our projects and ensuring efficiency and effectiveness in implementation.

Our partnerships are bi-lateral relationships, in which the parties are equal. Each partnership is regulated by a partnership agreement setting out the respective rights and obligations of each partner. Within this legal framework, the Trust and its partners seek to develop a fully cooperative, mutually beneficial relationship, in which the organisations act as genuine partners in the implementation of projects which both parties consider are relevant to the achievement of our objectives.

Remuneration policy for key management personnel

During the 2020–21 year, the Trustees undertook a remuneration review. The aim of the review was to develop a policy on remuneration which would: (a) systematise the process through which remuneration is set and reviewed, through the establishment of fixed pay bands, and clear procedures to regulate movements within the pay bands; (b) ensure, to the greatest extent possible, comparability and competitiveness with similar organisations; (c) ensure fairness within the organisation, particularly with respect to proportionality between roles with different levels of responsibility. The review was led by the Chair and the Vice Chair. As part of the review, the staff undertook research pay policy at comparable organisations – that is, international or national human rights organisations headquartered in London, with a similar “legal” focus to their work. The review included an assessment of both (a) remuneration policy and procedures and (b) benchmarking salary levels.

Following the review, the Board adopted a remuneration policy with three elements: (1) fixed pay bands for each level within the organisation, set at levels considered to be appropriate and comparable to other organisations in the sector; (2) annual pay increases within these bands, composed of (a) a percentage increase to reflect increases in cost of living; and (b) a fixed “step”

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

increase within the band, subject to satisfactory performance as reviewed at annual performance reviews.

Funds held as custodian Trustee on behalf of others

The Trust does not hold any funds as custodian Trustee on behalf of others.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of The Equal Rights Trust for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the 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 period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2022 was 10 (2021: 11). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditor

In 2017, following a review of its needs, the Trust tendered for the appointment of a new audit firm. Following a competitive process, Sayer Vincent LLP was appointed as the charitable company's auditor for the financial year 2016–17. Following the successful completion of that audit and per the terms of the competitive process, Sayer Vincent LLP was retained as the Trust's auditor.

The Trustees' annual report has been approved by the Trustees on 5 April 2023 and signed on their behalf by

Evelyn Collins
Chair, Board of Trustees

Independent auditor's report

To the members of

The Equal Rights Trust

Opinion

We have audited the financial statements of Equal Rights Trust (the 'charitable company') for the year ended 30 September 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of 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 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and,

Independent auditor's report

To the members of

The Equal Rights Trust

except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes 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

Independent auditor's report

To the members of

The Equal Rights Trust

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

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

24 April 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

The Equal Rights Trust

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	196,954	–	196,954	206,175	–	206,175
Funding for specific charitable activities	3						
Advocacy		5,012	16,421	21,434	7,355	82,315	89,670
Litigation & Legal Services		2,400	11,598	13,998	–	13,272	13,272
Movement Building		49,886	42,057	91,943	8,521	133,338	141,859
Research and Resources		79,416	49,027	128,444	38,654	98,333	136,987
Investments		206	–	206	33	–	33
Total income		333,875	119,104	452,979	260,736	327,258	587,994
Expenditure on:							
Raising funds	4a	12,633	–	12,633	20,699	–	20,699
Charitable activities	4a						
Advocacy		94,249	6,326	100,575	32,601	148,757	181,358
Litigation & Legal Services		5,431	6,488	11,919	33,019	(2,482)	30,537
Movement Building		54,855	20,752	75,607	77,758	231,668	309,426
Research and Resources		123,297	99,162	222,459	41,932	308,787	350,718
Total expenditure		290,465	132,728	423,193	206,010	686,729	892,739
Net income / (expenditure) for the year and net movement in funds	6	43,411	(13,625)	29,786	54,726	(359,471)	(304,745)
Transfers between funds:		(534)	534	–	(62,888)	62,888	–
Net movement in funds		42,877	(13,091)	29,785	(8,162)	(296,583)	(304,745)
Reconciliation of funds:							
Total funds brought forward		5,721	24,612	30,333	13,883	321,195	335,078
Total funds carried forward		48,598	11,521	60,119	5,721	24,612	30,333

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

The Equal Rights Trust

Balance sheet

Company no. 05559173

As at 30 September 2022

	Note	£	2022 Total £	£	2021 Total £
Fixed assets:					
Tangible assets	11		-		-
			-		-
Current assets:					
Debtors	12	113,690		256,391	
Cash at bank and in hand		65,065		18,016	
		178,755		274,407	
Liabilities:					
Creditors: amounts falling due within one year	13	(118,636)		(244,074)	
Net current assets			60,119		30,333
Total net assets			60,119		30,333
The funds of the charity:	16a				
Restricted income funds			11,521		24,612
Unrestricted income funds:					
Designated funds		-		-	
General funds		48,598		5,721	
Total unrestricted funds			48,598		5,721
Total charity funds			60,119		30,333

Approved by the trustees on 5 April 2023 and signed on their behalf by

Name: Evelyn Collins
Title: Chair

The Equal Rights Trust

Statement of cash flows

For the year ended 30 September 2022

Reconciliation of net expenditure to net cash flow from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)		
	29,786	(304,745)
Depreciation charges	–	1,958
Dividends, interest and rent from investments	(206)	(33)
(Increase) / decrease in debtors	142,701	(8,957)
Increase / (decrease) in creditors	(125,439)	73,326
Net cash used in operating activities	46,842	(238,451)

	Note	2022 £	£	2021 £	£
Cash flows from investing activities:					
Dividends, interest and rents from investments		206		33	
Purchase of fixed assets		–		–	
Net cash provided by investing activities			206		33
Net cash provided by / (used in) financing activities			–		–
Change in cash and cash equivalents in the year			47,048		(238,418)
Cash and cash equivalents at the beginning of the year			18,016		256,434
Cash and cash equivalents at the end of the year			65,065		18,016

1 Accounting policies

a) Statutory information

The Equal Rights Trust is a charitable company limited by guarantee and is incorporated in England and Wales. It has no share capital. The liability of each member in the event of winding up is limited to £1.00.

The registered office address is Second Home London Fields, 125 – 127 Mare Street, London, E8 3SJ

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trust made a limited number of subjective judgements, for example in respect of the split of income and expenditures between different programmes of activity. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that the Trust remains a going concern. The Trust's income position in 2023 is notably stronger and more secure than in recent years, in particular as a result of the organisation's success in securing unrestricted grant-funding from the Sigrid Rausing Trust for the period 2021–23, and in diversifying its funding base more broadly. 83% of the Trust's forecast operating costs for the financial year 2022–2023 are either secured or expected from existing donors. The Board notes that should the Trust fail to secure its forecasted income, this can be managed without compromising its ability to operate, as costs could be reduced from forecast uncommitted expenditures. In this way, the reserve floor level and the reserve target could be maintained.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes. In this reporting period, the designated fund is earmarked to fund the depreciation cost of tangible fixed assets in the future.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities comprises the costs of delivering the Trust's four programmes of work – advocacy, litigation and legal services, movement building and research and resources. Such costs include inter alia salary costs for the Trust's staff and its partners, litigation and legal fees, costs of hosting workshops and events, research consultancy fees and grants, design and printing costs, travel and other costs, undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to a particular programme of activity where the cost relates directly to that activity, or are split between programmes where an activity results in impact under more than one programme. The allocation of support costs - the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central functions of the organisations - is apportioned between these programmes of activity based on the proportion of total direct programmatic expenditure on each programme.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Support and governance costs are allocated to each programme of activities on the basis set out below. This is based on the proportion of the organisation's total staff expenditure on charitable activities which falls within each programme.

● Advocacy	30%
● Litigation & Legal Services	2%
● Movement Building	21%
● Research & Resources	47%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer Equipment	5 years
● Office Equipment	5 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

r) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

s) Pensions

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £13,369. There were 5 scheme members at 30 September 2022. An amount of £1,588 of contributions was owed to the scheme as of that date.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
King Baudouin Foundation	16,870	-	16,870	17,150	-	17,150
Mary Kay Inc	46,098	-	46,098	72,662	-	72,662
Sigrid Rausing Trust	110,000	-	110,000	110,000	-	110,000
Cello health	15,768	-	15,768	-	-	-
Other	8,218	-	8,218	6,363	-	6,363
	<u>196,954</u>	<u>-</u>	<u>196,954</u>	<u>206,175</u>	<u>-</u>	<u>206,175</u>

We have reclassified £54,529 of income relating to the Trust's advisory services projects and partnerships from unrestricted donations to unrestricted charitable activities (see Note 3 below). This change has no net impact on the financial position.

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Advocacy	5,012	16,421	21,434	7,355	82,315	89,670
Litigation	2,400	11,598	13,998	–	13,272	13,272
Movement building	49,886	42,057	91,943	8,521	133,338	141,859
Research and Resources	79,416	49,027	128,444	38,654	98,333	136,987
Total income from charitable activities	136,715	119,104	255,819	54,529	327,258	381,787

The amount of unrestricted income from charitable activities has been increased from £nil to £54,529 due to the reclassification of income relating to the Trust’s advisory services projects and partnerships from unrestricted donations to unrestricted charitable activities (see Note 2 above)

The Trust allocates restricted income between our four programmes of activity based on assessment of the proportion of activities within each restricted grant-funded project which fall within that programme.

Note 3 above sets out restricted income received during the year and so does not include any income carried forward from previous years. Income for restricted grant-funded projects is frequently provided in advance, with unspent funds carried forward as restricted reserves (see Balance Sheet – £24,612 in restricted income funds was carried forward into the financial year 2021–22).

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

4a Analysis of expenditure (current year)

	Charitable activities							2022 Total £	2021 Total £
	Raising funds £	Advocacy £	Litigation & Legal Services £	Movement Building £	Research and Resources £	Governance costs £	Support costs £		
Staff costs (Note 7)	12,633	56,919	3,364	39,541	89,802	16,096	20,846	239,201	248,249
Rent, rates, utilities & insurance	-	-	-	-	-	-	17,238	17,238	24,582
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	1,048	1,048	1,960
Partners' expenses	-	-	-	2,147	2,147	-	-	4,294	21,956
Sub-grants (Note 6)	-	-	7,533	7,533	-	-	-	15,066	371,424
Workshops, forums & roundtables	-	975	-	-	-	-	-	975	12,503
Research & publications	-	18,450	-	-	73,798	-	-	92,248	60,770
Project travel	-	-	-	(246)	-	-	-	(246)	7,606
Project consultants	-	-	-	5,833	13,611	-	-	19,444	84,223
Litigation fees and costs	-	-	(1,066)	-	-	-	-	(1,066)	5,322
Audit and accounting fees	-	633	414	2,717	3,796	13,139	-	20,699	28,121
Bank charges	-	-	-	-	-	4,366	-	4,366	6,894
Depreciation and loss on disposal of fixed assets	-	-	-	-	-	-	-	-	1,956
Intern stipend/volunteer expenses	-	-	-	-	-	-	-	-	-
Forex movement	-	28	18	119	166	-	-	331	(582)
Other costs	-	442	289	1,895	2,648	-	4,320	9,594	17,755
Total direct costs	12,633	77,447	10,552	59,540	185,969	33,601	43,452	423,193	892,738
Allocation of support costs	-	13,043	771	9,061	20,578	-	(43,452)	-	-
Allocation of governance costs	-	10,086	596	7,006	15,913	(33,601)	-	-	-
Total expenditure 2022	12,633	100,575	11,919	75,607	222,459	-	-	423,193	892,738
Total expenditure 2021	20,699	181,358	30,537	309,426	350,718	-	-	-	892,738

The Trust applies a consistent methodology in designating expenditure between programmes of activity. Staff costs are allocated based on assessment of the proportion of total staff time spent on activities within each programme of activity. This is informed by staff time recording during the course of the year, though the final proportions are estimated, given that many of our activities sit across multiple programmes of work. For non-staff costs, expenditure items are allocated by the senior management team, based on the programme of work which each activity contributes to; this is informed by allocations made by budget holders. Again, a degree of estimation is required, given that many activities contribute to multiple programmes of work. Differences in the proportion of staff costs and non-staff costs attributed to each programme reflect the fact that certain programmes of work require a higher proportion of staff expertise, while others involve higher levels of direct expenditures. As set out in note 1k, support and governance costs are reallocated to programmes of activity based on the proportion of staff time and cost allocated to each programme.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

4b Analysis of expenditure (prior year)

	Charitable activities							2021 Total £
	Raising funds £	Advocacy £	Litigation & Legal Services £	Movement Building £	Research and Resources £	Governance costs £	Support costs £	
Staff costs (Note 7)	20,699	50,910	8,208	82,466	60,817	11,813	13,336	248,249
Rent, rates, utilities & insurance	-	-	-	-	-	-	24,582	24,582
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	1,960	1,960
Partners' expenses	-	-	-	6,692	15,264	-	-	21,956
Sub-grants (Note 6)	-	87,237	12,912	138,007	133,268	-	-	371,424
Workshops, forums & roundtables	-	5,001	-	7,502	-	-	-	12,503
Research & publications	-	12,154	-	-	48,616	-	-	60,770
Project travel	-	-	-	7,587	-	19	-	7,606
Project consultants	-	-	-	25,267	58,956	-	-	84,223
Litigation fees and costs	-	-	5,322	-	-	-	-	5,322
Audit and accounting fees	-	3,523	521	5,573	5,382	13,121	-	28,121
Bank charges	-	-	-	-	-	6,894	-	6,894
Depreciation and loss on disposal of fixed assets	-	459	68	727	702	-	-	1,956
Intern stipend/volunteer expenses	-	-	-	-	-	-	-	-
Forex movement	-	(138)	(20)	(216)	(209)	-	-	(582)
Other costs	-	4,171	617	6,597	6,370	-	-	17,755
Total direct costs	20,699	163,317	27,628	280,202	329,167	31,847	39,878	892,738
Allocation of support costs	-	10,031	1,617	16,248	11,982	-	(39,878)	-
Allocation of governance costs	-	8,010	1,292	12,976	9,569	(31,847)	-	-
Total expenditure 2021	20,699	181,358	30,537	309,426	350,718	-	-	892,738

The Trust applies a consistent methodology in designating expenditure between programmes of activity. Staff costs are allocated based on assessment of the proportion of total staff time spent on activities within each programme of activity. This is informed by staff time recording during the course of the year, though the final proportions are estimated, given that many of our activities sit across multiple programmes of work. For non-staff costs, expenditure items are allocated by the senior management team, based on the programme of work which each activity contributes to; this is informed by allocations made by budget holders. Again, a degree of estimation is required, given that many activities contribute to multiple programmes of work. Differences in the proportion of staff costs and non-staff costs attributed to each programme reflect the fact that certain programmes of work require a higher proportion of staff expertise, while others involve higher levels of direct expenditures. As set out in note 1k, support and governance costs are reallocated to programmes of activity based on the proportion of direct expenditures in each programme.

The classification of advisory services project and partnership income from Donations and Legacies to unrestricted income for charitable activities (explained in Notes 2 and 3) resulted in adjustments to the allocation of expenditure between Programmes of activities for the following expenditure categories: Sub-grants (Note 6), Audit and Accounting Fee, Depreciation and loss on disposal of fixed assets, Forex movement and Other costs.

In the 2021 report, support and governance costs were reallocated to each programme of activities on the basis of the proportion of the organisation's total direct (non-staff) expenditure on charitable activities which falls within each programme. So as to be comparable with 21-22 allocation, the support and governance costs have been re-allocated on the basis of the proportion of the organisation's total staff expenditure on charitable activities which falls within each programme.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

5a Grant making

	2022 £	2021 £
Cost		
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	–	225,022
Undisclosed grant 4	15,066	100,685
Commonwealth Equality Project – FCDO	–	45,717
Colonialism and Education – JRCT	–	–
	<hr/>	<hr/>
At the end of the year	15,066	371,424
	<hr/> <hr/>	<hr/> <hr/>

As part of our grant contracts, we work with partner organisations to implement our charitable activities across the world. In order to deliver certain activities and objectives, this includes either ourselves or our partners making sub-grants to third parties, within the framework of grant agreements with them. This note discloses those sub-grants made to third parties, with reference to the overall grant under which they took place.

Undisclosed grants are not disclosed due to the sensitivity of these grants.

6 Net income/expenditure for the year

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	–	910
Loss or profit on disposal of fixed assets	–	1,047
Operating lease rentals:		
Property	11,064	13,060
Auditor's remuneration (excluding VAT):		
Audit	8,000	7,450
Other services	6,300	12,000
Foreign exchange losses or (gains)	331	(581)
	<hr/> <hr/>	<hr/> <hr/>

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	207,259	217,623
Social security costs	18,573	17,818
Employer's contribution to defined contribution pension schemes	13,369	12,808
	<u>239,201</u>	<u>248,250</u>

One employee received employee benefits (excluding employer pension costs and employer's national insurance) during the year that fell within the band of £60,000 to £70,000 (2021: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £71,817 (2021: £64,510).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2021: £nil).

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 5 (2021: 5).

Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2022 No.	2021 No.
Charitable activities	4.0	4.0
Management and administration	1.0	1.0
	<u>5.0</u>	<u>5.0</u>

9 Related party transactions

The Trust received a grant from one entity in which trustees had an official role: the King Baudouin Foundation – of which Luc Tayart de Boums is Chief Executive – made a grant of £16,870 (2021: £17,150). The Trust also received a fee from one entity in which a trustee had an official role: HelpAge International – of which Ferdous Ara Begum is a Trustee – paid a fee of £15,475 (2021: £15,475).

Aggregate donations from related parties were £5,000 (2021: £2,075), which comprise donations from members of the board and senior management.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

11 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At the start of the year	6,066	28,926	34,992
Additions in year	-	-	-
Disposals in year	5,837	19,041	24,878
At the end of the year	229	9,885	10,114
Depreciation			
At the start of the year	6,066	28,926	34,992
Charge for the year	-	-	-
Eliminated on disposal	5,837	19,041	24,878
At the end of the year	229	9,885	10,114
Net book value			
At the end of the year	-	-	-
At the start of the year	-	-	-

All of the above assets are used for charitable purposes.

12 Debtors

	2022 £	2021 £
Trade debtors	79,076	27,318
Other debtors	16,147	40,324
Prepayments	2,669	2,705
Accrued income	15,798	186,044
	113,690	256,391

Other debtors includes any provision made for bad debt. In 2022, provisions were £nil. In 2021, total bad debt provisions of £54,882 were held; this has now been written off as efforts to recover the debts have been unsuccessful.

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 13 below.

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	14,431	28,052
Taxation and social security	6,550	6,236
Other creditors	49,005	149,205
Accruals	48,649	60,582
	118,636	244,074

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

14 Pension scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £13,369 (2021: £12,808). There were 5 (2021: 5) scheme members at the balance sheet date. £1,588 (2021: £3,245) of contributions was owed to the scheme as of that date.

15a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	-	-	-
Net current assets	48,598	11,521	60,119
Net assets at 30 September 2022	48,598	11,521	60,119

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	-	-	-
Net current assets	5,721	24,612	30,333
Net assets at 30 September 2021	5,721	24,612	30,333

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

16a Movements in funds (current year)

	At 1 October 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2022 £
Restricted funds:					
Colonialism and Education – JRCT	23,645	52,520	(64,644)	–	11,521
Undisclosed Project 4	–	38,661	(38,661)	–	–
Global Labor Program – Inclusive Futures – Sightsavers		27,923	(27,923)		
Other projects	966	–	(1,500)	534	–
Total restricted funds	24,611	119,104	(132,728)	534	11,521
General funds	5,721	333,875	(290,465)	(534)	48,598
Total unrestricted funds	5,721	333,875	(290,465)	(534)	48,598
Total funds	30,333	452,979	(423,193)	–	60,119

The narrative to explain the purpose of each fund is given at the foot of the note below.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

16b Movements in funds (prior year)

	At 1 October 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2021 £
Restricted funds:					
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	132,893	123,071	(318,853)	62,888	–
Commonwealth Equality Project - FCDO	–	113,485	(113,485)	–	–
Colonialism and Education – JRCT	–	52,521	(28,876)	–	23,645
Undisclosed Project 4	188,837	33,180	(222,017)	–	–
Other projects	(533)	5,000	(3,500)	–	966
Total restricted funds	321,197	327,258	(686,731)	62,888	24,612
Unrestricted funds:					
Designated funds:					
Tangible Fixed Assets	1,959	–	–	(1,958)	–
Total designated funds	1,959	–	–	(1,958)	–
General funds	11,924	260,736	(206,010)	(60,930)	5,721
Total unrestricted funds	13,883	260,736	(206,010)	(62,888)	5,721
Total funds	335,078	587,993	(892,740)	–	30,333

Purposes of restricted funds

General Restricted Funds

Restricted funds are those provided for various programmes that the Equal Rights Trust is commissioned to perform throughout the world.

The Multi-Country "GSP" project was funded by the European Commission's EIDHR fund. It is a grant contract worth approximately £1,366k over 51 months and finished in February 2021.

Undisclosed Project 4 was a grant contract worth approximately £576k over 45 months. It finished in September 2021

General Restricted Funds (continued)

The Commonwealth Equality project was a grant contract funded by the UK Government's Foreign, Commonwealth and Development Office worth approximately £113K over a period of 6 months and finished on 31 March 2021

The Colonialism and Education project is a grant contract funded by the Joseph Rowntree Charitable Trust worth approximately £105k over 22 months. It is due to finish 30 April 2023

The Global Labor Program – Inclusive Futures project is a sub-grant contract funded by the U.S Agency for International Development, awarded by The Royal Commonwealth Society for the Blind (Sightsavers) worth approx £113k over 24 months and is due to finish October 2023

Each of these projects aims to promote the realisation of the rights to equality and non-discrimination through the delivery of one or more of the core charitable activities of the Trust – Advocacy, Movement Building, Litigation & Legal Services, and Research and Resources – in one or more jurisdictions. These projects together represent 100% of the restricted funds held at 30 September 2022.

Purposes of designated funds

Tangible Fixed Assets – This represents the net book value of tangible fixed assets as of 30th September 2022. This fund will cover depreciation charges for the lifetime of all assets held.

Transfers between funds

£534 was required to transfer between the unrestricted and restricted funds for Other projects. This was due to an error calculating the amount required to transfer between the unrestricted and restricted in the 2019 accounts.

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2022 £	2021 £
Less than one year	893	1,785
	<u>893</u>	<u>1,785</u>

19 Contingent assets or liabilities

The Trust has recognised income in prior years under a grant for the implementation of a project funded by European Commission's European Instrument for Democracy and Human Rights which we consider may contain a contingent liability. In March 2023 the Trust received a Pre-Information Letter informing it of the European Commission's intent to recover up to €18,566.60 claimed in connection with expenditures which it has identified as potentially ineligible. The Trust disputes the Commission's position and has commenced negotiations with the Commission's representatives. There is a potential liability that the Trust could be required to meet from its unrestricted reserves, though it is possible that no liability will arise. There are resource implications in terms of staff time required to resolve the dispute; Trustees will keep this under review as the negotiations proceed.

THE EQUAL RIGHTS TRUST

England & Wales - Charity number 1113288

Accounts

Company number: 05559173

Charity number: 1113288

The Equal Rights Trust

Report and financial statements

For the year ended 30 September 2021

The Equal Rights Trust

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The Equal Rights Trust

Reference and administrative information

For the year ended 30 September 2021

Company number 05559173

Charity number 1113288

Registered office and operational address: Second Home London Fields, 125–127 Mare Street, London E83SJ

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Evelyn Collins	Chair
Andrew Charles Danby Bloch	Vice-Chair

Robin Allen	
Ferdous Ara Begum	
Niall Crowley	
Luc Tayart de Borms	
Tarunabh Khaitan	(appointed 29 September 2021)
Virginia Mantouvalou	
Quinn McKew	
Helen Mountfield	
Novide Refahi	

Key management personnel	Jim Fitzgerald	Director
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Bankers Coutts & Co
440 The Strand
LONDON
EC4M 6YH

Solicitors Bates Wells
2–6 Cannon Street
LONDON
EC4M 6YH

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108–114 Golden Lane
LONDON
EC1Y 0TL

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2021

The Trustees present their report and the audited financial statements for the year ended 30 September 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects and purposes of the Equal Rights Trust, as set out in our Memorandum and Articles of Association, are to promote equality of treatment and diversity throughout the world, in accordance with the principles contained in the Universal Declaration of Human Rights and subsequent United Nations covenants, conventions and regional human rights and equality codes, by all or any of the following means:

- Promoting understanding of the importance of equality and diversity in the context of human rights generally;
- Encouraging good practice in relation to equality and diversity;
- Promoting equality of opportunity and treatment without discrimination on any ground;
- Promoting awareness and understanding of the effective enjoyment of human rights without discrimination;
- Working towards the elimination of unlawful discrimination;
- Obtaining redress for victims of unlawful discrimination;
- Conducting research, providing education and training; and
- Giving advice and guidance on appropriate legislative, administrative and voluntary measures.

The Trustees have had regard to the Charity Commission's guidance on public benefit and consider that both the objects and purposes of the Trust, and the activities undertaken to achieve these objects and purposes are for the public benefit. When reviewing the charity's aims and objectives and in planning its future activities, the Trustees have regard to the public benefit of the organisation. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Trustees review the aims, objectives and activities of the charity throughout each year. The Trustees review the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

Approach

The Trust was founded to pursue and promote a unified perspective on equality. The unified perspective centres on the right to equality as a right to participate in all areas of life on an equal basis, and emphasises the need to take a holistic, comprehensive approach to different types of inequalities, arising on the basis of different grounds, and in different areas of life. The unified perspective on equality provides the conceptual framework for all our work. At the national level, this means that we bring together actors working with and on behalf of different marginalised groups to promote the adoption, enforcement and implementation of comprehensive equality laws. At the international level, it means that we promote the development of comprehensive equality laws and examine the various intersections between equality law and other efforts to promote human rights and social justice, ranging from efforts to combat corruption to freedom of expression, and from torture and ill-treatment to sustainable development.

The Trust has, since its foundation, focused promoting equality through the enactment and implementation of equality law. We do this through supporting equality defenders – lawyers, civil society representatives, members of the media, legislators, judges and others committed to creating an equal world through law – giving them the knowledge, tools, resources and networks they need to secure the adoption and enforcement of equality laws.

Programmes and Activities

The Trust works in partnership to secure the adoption, enforcement and implementation of equality laws, and thus to enhance protection from discrimination for our ultimate beneficiaries. All of our programmes and projects are designed to contribute to this long-term objective.

We implement our work through five programmes. Our advocacy programme seeks to promote legal reform on equality through the political process at the local, national, regional and international levels. Our litigation and legal services programme aims to improve the interpretation and implementation of laws on equality, through bringing strategic cases and providing legal assistance to victims of discrimination. Our supporting equality movements programme seeks to strengthen and support the work of equality defenders, through training and capacity building, and supporting the development of equality coalitions. Our research and resources programme works to generate resources for use by equality activists, to document patterns of discrimination and to map the links between equality and other human rights violations. Our advisory services programme, which started in 2018, provides advice and consultation for other institutions on how to mainstream the right to equality into training and approaches to other human rights work. Our programmes are not mutually exclusive, but interlinked, with activity under each one supporting and complementing that under each of the others.

Much of the Trust's programme work is delivered in the context of global or country-specific projects, for each of which a combination of activities within the programmes is employed. In the year 2020–21, the Trust undertook country-specific work in a total of 16 different countries across Western and

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For the year ended 30 September 2021

Eastern Europe; Eastern, Western and Southern Africa; Central, South and South East Asia; and South America.

Partnerships

The Trust implements all of its activities in partnership with equality defenders. Any country-specific activities are designed and implemented in partnership with at least one non-governmental organisation based in the country of operation. At the global level, we ensure the engagement of key stakeholders through international expert steering committees and other collaboration, both formal and informal, with relevant stakeholders, including international non-governmental organisations and intergovernmental organisations. We see this partnership model as crucial to ensuring that our work is relevant to the needs of the equality community in question, be that the global expert community or specific groups or communities at the national level, with a particular focus on civil society. Partnership working is also essential to ensuring the efficiency, effectiveness and sustainability of our work.

Achievements and impact

Strategy 2018–2022

The year 2020–21 saw the Trust begin the fourth year of our work to deliver our five-year Strategy, which was launched in April 2018, following a detailed process of review, reflection and consultation with our partners and stakeholders, including civil society activists, lawyers, academics, donors and experts working to promote equality across the world.

The Strategy espouses our vision of an equal world and reaffirms our mission to eliminate discrimination and ensure that everyone can participate in society on an equal basis. It centralises our key strength – our approach of working in open, collaborative and supportive partnerships with equality defenders to secure the adoption and implementation of equality laws. In order to best serve equality defenders, our Strategy identifies three Goals:

- (1) Greater understanding of equality law and its centrality to rights and development;
- (2) Increased exercise and capacity among equality defenders; and
- (3) A growing international network of equality defenders.

We plan, monitor and evaluate our achievements with reference to these Goals. Our strategic priorities for the year 2020–21 were set out in our last annual report. The year 2021 has continued the process of transformation which began for the Trust in 2020. With increased unrestricted funding, we have continued to be both more strategic and more responsive in our work, with a particular focus on establishing new partnerships at the international level to develop understanding of equality law and its role in the realisation of other rights and development. Key developments in the implementation of our five year strategy, include:

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- Completing the development of the [*Practical Guide on Developing Comprehensive Anti-Discrimination Legislation*](#), in partnership with the Office of the UN High Commissioner for Human Rights. The Guide, which will be launched in 2022, will be an essential tool for increasing knowledge of international best practice on equality law (Outcome 1.1) and a vital resource for those whom the Trust exists to serve. Drafts of the Guide were reviewed by our global expert steering committee and approximately 45 additional UN and INGO experts. In addition to valuable editorial input, the Guide received overwhelmingly positive reviews, described variously as “an incredible effort”, “meticulous and comprehensive” and “extremely helpful”.
- Establishing two innovative research partnerships, each designed to increase awareness and understanding of progressive concepts in equality law (Outcome 1.2). With [*HelpAge International*](#) we began implementing a comparative research project analysing international and domestic standards on discrimination against older persons and developing the concept of an Age Equality Duty. We also began collaborating with the [*Solidarity Centre*](#) to identify common obstacles to the implementation of anti-discrimination laws in the workplace through comparative research in nine countries.
- Launching [*Defying Exclusion: Stories and insights on the links between discrimination and corruption*](#), the outcome of a year-long collaborative research project implemented in partnership with Transparency International. Using case studies from across the globe to examine the links between discrimination and corruption on six different grounds, the report explores an issue which has – to date – been poorly understood. Following the launch of the report, we promoted its recommendations both with relevant UN agencies and within the wider Transparency International movement, thus increasing recognition of the role of equality law in eliminating corruption and so contributing to our Strategic Outcome 1.3.
- Expanding our work to increase expertise and capacity among equality defenders (Goal 2). For example, we:
 - Provided support to 20+ partners from 8 countries to document and challenge the discriminatory impacts of state responses to the COVID 19 pandemic;
 - Provided training, guidance and support to new partners in Botswana, Ghana, India, Rwanda and Uganda, enabling them develop advocacy strategies for equality law reform; and
 - Established two new partnerships – with [*BLAM-UK*](#), focused on the use of equality law in the campaign to decolonise the national curriculum in the UK, and with [*Saraki*](#), focused on the implementation of the Convention on the Rights of Persons with Disabilities in Latin America – through which the Trust is providing expert guidance on the integration of international legal standards on equality at the domestic level.
- Making essential progress in our work to establish a global network of equality defenders (Goal 3). We produced [*Together for Equality: Why and how a comprehensive approach to challenging discrimination works*](#) a new study which brings together testimony and case

studies from our partners in 15 countries to document the benefits of engaging in collaborative advocacy, and of focusing efforts on the adoption of comprehensive – rather than specific – equality laws. The Study presents a compelling case for increasing global collaboration between equality defenders.

Programmes

As elaborated above, our work is delivered through five programmes of work, each of which is designed to contribute towards our Goals. We set out below this year's highlights of our activities, achievements and impact below.

Advocacy

We advocate for improvements to international standards on the rights to equality and non-discrimination and provide strategic, technical and practical support to equality defenders in their efforts to bring national equality laws, policies and practices into line with international standards. Our advocacy programme is critical to our goal of achieving greater understanding of equality law and its centrality to rights and development (Goal 1), in particular our aim to increase knowledge of international best practice on equality law (Outcome 1.1). The programme is also central to our work to increase the expertise and capacity of equality defenders (Goal 2), through the support we provide to those advocating for equality law reform. This includes, at the national level, providing technical, strategic and practical support to equality defenders as they develop and advocate for the adoption of comprehensive equality laws, while also supporting efforts to engage with international human rights mechanisms (Outcome 2.1).

International advocacy

Despite disruptions engendered by the COVID-19 pandemic the Trust undertook and supported a wide range of advocacy initiatives at the international level during the year. Our work at this level focused on engaging with the UN system, global civil society and other stakeholders on the development of international legal standards on the rights to equality and non-discrimination and on the role of equality law in realising other rights and sustainable development.

The Trust made a number of interventions in connection with our *#NoCOVIDiscrimination Initiative*, building on work undertaken in 2020. In the first phase of this Initiative, we brought together an unprecedented coalition of 12 leading global equality organisations – including the Minority Rights Group, HelpAge International and Outright International, for example – to issue [a global Call to Action](#) developed by the Trust. This Call to Action expressed grave concern at the emerging evidence of the discriminatory impacts of state responses to the COVID 19 pandemic and called for states to integrate equality impact assessments into their policy responses. In January, the Trust co-convened a webinar with the Danish Institution on Human Rights entitled *Indiscriminate virus, discriminatory impacts: ensuring equality in COVID-19 responses*. The webinar explored the potential of using

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human rights principles, standards and methods – in particular equality impact assessment – to ensure that COVID recovery and rebuilding efforts address the discriminatory impacts of state responses to the pandemic. In March, in response to a call for evidence issued by the Office of the High Commissioner for Human Rights, we submitted evidence on the discriminatory impacts of state responses to the pandemic documented by partners supported under our *#NoCOVIDiscrimination Initiative*. In June, we signed the [Sustainable Recovery pledge](#). Launched on 30 June, it has been signed by 47 states and 22 non-state actors expressing their determination to build back better, using the 2030 Agenda, grounded in States' human rights obligations, as well as the Paris Agreement, as the blueprint. The Trust's Director participated in an online event to launch the Pledge, calling on signatories to take immediate, concrete action to address the discriminatory impacts of the pandemic and to see the Pledge "not as a ceiling to aim for, but a floor from which to build".

On 6 July 2021, we launched [Defying Exclusion: Stories and insights on the links between discrimination and corruption](#). The result of an 18-month research collaboration with Transparency International, this ground-breaking report is the first to explore the multi-faceted links between corruption and discrimination. The study draws on case studies which examine instances of discriminatory corruption arising on the basis of age, ethnicity and race, sex, sexual orientation and gender identity, and religious or belief, provided by the Trust's partners and Transparency International chapters. It makes a series of recommendations to States and civil society focused on strengthening mutual understanding of the causal connection between the two phenomena and identifying common solutions. The launch of the publication was accompanied by a comprehensive social media campaign led by Transparency International and together, we convened a virtual panel event to discuss its findings and recommendations. In September, the partners briefed relevant experts from the UN Office of Drugs and Crime on the report's findings and recommendations; we are currently planning a similar briefing with the Office of the High Commissioner for Human Rights. At the end of the same month, the Trust participated in Transparency International's "Movement Conference" – an annual convening of that organisation's 100+ national chapter – discussing how the organisation can act on the recommendations in our Defying Exclusion report.

Alongside these initiatives, the Trust submitted evidence, information and recommendations to UN bodies on the role of equality laws in advancing other human rights in other areas. In March, the Trust made written and oral submissions to the UN Committee on the Rights of Persons with Disabilities, in response to its call for inputs on a forthcoming General Comment on the right to work (Article 27 of the Convention). The Trust's intervention focused on the intersection between Article 27 and Article 5 (the right to non-discrimination), and on ensuring consistency with the Committee's ground-breaking General Comment 6 on the right to non-discrimination, to which the Trust contributed substantially. In November, the Trust made a submission to the UN Special Rapporteur on the right to privacy on draft data privacy guidelines for the development and operation of artificial intelligence (AI) solutions. The submission highlighted three patterns of discrimination documented in the use of AI, relating to: (i) the use of biased data; (ii) the use of "neutral" data, correlated with possession of a protected characteristic; and (iii) discrimination arising through mass data-collection. Our central recommendation to the Special Rapporteur focused on the need to make equality impact assessments a prerequisite for the roll out of systems

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using AI. In July, the Trust made a submission to the UN Special Rapporteur on the rights to freedom of peaceful assembly and of association, in partnership with the UK-based organisation, Black Protest Legal Support. The submission built on the Trust's 2020 engagement with the UN Human Rights Committee on its General Comment 37 on freedom of assembly – which led the Committee to recognise the role of discrimination in limiting freedom of expression. Our joint submission focused on the policing of protests in the UK in 2020 and 2021, and the proposals in the Policing, Crime, Sentencing and Courts Bill, exploring the different ways in which discrimination has been both a cause of interference with, and of the failure to facilitate peaceful assembly.

Finally, the latter part of the year saw the Trust invited to participate in various events, speaking on international standards on the rights to equality and non-discrimination. For example, in July, the Trust's Director spoke at 2021 *annual conference of the Berkeley Centre for Comparative Equality and Anti-Discrimination Law*, an event which brings together the world's leading academic equality lawyers. In September, the Trust spoke at *Addressing hate speech through education: United Nations Global Education Ministers Conference and Multi-stakeholder Forum*, at the invitation of the Office of the High Commissioner for Human Rights.

Domestic advocacy

At the domestic level, opportunities for direct advocacy the Trust's partners continued to be severely limited by the pandemic, both due to restrictions on public gatherings and the inevitable focus of governments and legislatures on pandemic response.

In the first half of the year, the Trust continued to support our long-standing partner equality coalitions working to develop and advocate for the adoption of comprehensive equality laws in Armenia, Kyrgyzstan, Mongolia and the Philippines. This took the form of both financial support through grant funding and legal, technical and strategic support, on request. For example, following Mongolia's participation at the Universal Periodic Review (UPR) in November, we provided our partner the LGBT Center and the Mongolian Equality Coalition with support to develop civil society consensus on the need for the adoption of comprehensive equality law and to engage with the government. Mongolia rejected recommendations at the UPR to adopt such a law, stating that it intended to amend existing laws rather than adopt a new law, despite a clear international consensus that specific, comprehensive anti-discrimination laws are required to comply with international human rights law. The Trust supported the Coalition to undertake an assessment of the existing legal framework on equality, to demonstrate the need for a new comprehensive law.

In October, the Trust commenced a new project funded by the Foreign, Commonwealth and Development Office. The project sought to equip human rights organisations across the Commonwealth of Nations with the knowledge, tools and strategy they need to adopt and implement collaborative, intersectional campaigns for the adoption of comprehensive equality laws. As part of this project, we provided financial, technical and strategic support to five organisations in different Commonwealth states to produce a context analysis report, mapping the national legal, political and social context for equality law reform, including an assessment of key proponents and opponents; and a legislative advocacy strategy, designed to build consensus on the need for

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comprehensive equality law and secure legislative reform in their jurisdictions. The five partner organisations supported were: (1) Uganda National Health Users'/Consumers' Organization (UNHCO), Uganda; (2) The Great lake initiative for human right and development & Stakeholder's right initiative in development of governance, Rwanda; (3) the University of Ghana, School of Law; (4) Select Capital Organisation, Botswana; and (5) the Centre for law and and Policy Research (CLPR) in India. In March, we brought these partners together for a virtual workshop to explore common obstacles to, and opportunities for, the adoption of comprehensive equality law in contexts where civil society have, or are in the process of, advocating for the adoption of such law. We also evaluated the work undertaken with sub-grantees under the project, with all partners affirming the value of the support provided.

In addition to these planned and proactive initiatives, throughout the year, the Trust also responded to requests for support and input from other countries. In August, for example, the Trust's Director spoke at the 2021 *International Human Rights Conference of the Republic of Korea*, which was co-organised by the national human rights institution of the Republic of Korea and the EU Delegation to that country. The event was focused on proposals for a new comprehensive equality law for the Republic of Korea, and the Trust was invited to speak as an expert panelist.

Strategic litigation and Legal Services

We support and participate in strategic litigation which is aimed at generating jurisprudence that advances the enjoyment of the rights to equality and non-discrimination and ensuring access to justice for victims of discrimination. At the international and regional levels, we provide technical and financial support to lawyers taking strategic equality and non-discrimination cases to international and regional courts and committees as part of our commitment to increasing their expertise and capacity to litigate to improve judicial interpretation of equality laws (Outcome 2.3) and to enable access to justice for victims of discrimination (Outcome 2.2). Where relevant and desirable, we also intervene as a third party in equality and non-discrimination cases, providing progressive equality analysis on the applicable rights to equality and non-discrimination and thus contributing to our Outcomes 1.1 and 1.3. At the national level, as with our advocacy work, our focus is on increasing the expertise and capacity of equality defenders (Goal 2) and all our national level litigation work is undertaken in partnership with national lawyers and civil society representatives, whom we support to identify and develop strategic cases designed to improve interpretations of the rights to equality and non-discrimination. We also support lawyers and non-governmental organisations to design equality-sensitive legal service mechanisms and provide legal services to those who have experienced discrimination.

Strategic litigation

The year saw a reduction in the level of activity under our Strategic Litigation programme, as the Trust focused efforts and energy in our Research and Resources and Supporting Equality Movements programmes. Nevertheless, we did make a number of important interventions, in partnership with other civil society organisations.

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In June 2021, we intervened in the case of [Kazanbiyeva v Russia \(Application No. 3713/21\)](#), a complaint of failures to protect from and adequately investigate and prosecute allegations of domestic violence in the North Caucasus. This is one of the first cases at the European Court of Human Rights involving discrimination against victims of domestic violence in this region and presents opportunities to develop the Court's jurisprudence so as to duly recognise intersectional discrimination, an under-developed area in Strasbourg case law. The Court granted the Trust leave to intervene and our written submissions were filed on 3 June 2021, focusing on the need to recognise that women in the applicant's position not only suffer gender-based discrimination, but also experience religious discrimination that can result in higher incidents of domestic violence, and lower engagement and further omissions to protect by authorities.

Between July and August 2021, the Trust completed an *amicus curiae* brief to the Supreme Court of Justice of Paraguay in connection with a case which challenges the constitutionality of resolutions by the City of Hernandarias banning an LGBT+ march on the grounds that it was considered contrary to "public morals" in a "Pro-Life and Pro-Family City". The case was brought by Amnesty International Paraguay together with Diversx Alto Paraná, a collective that defends the rights of LGBT+ people. Our submission focused on the international and regional human rights and equality legal principles relevant to considering the lawfulness of denying and/or failing to facilitate assembly.

Legal services

As with our Strategic Litigation work, our Legal Services programme saw reduced activity during the year as we prioritised efforts under other programmes.

During the course of the year, the Trust continued to provide support to four organisations through a legal services grant scheme in a country which cannot be identified, for security reasons. The scheme aimed at providing financial support and technical guidance to lawyers and civil society organisations to provide legal services to victims of discrimination. In total, the four grant schemes provided 1100+ legal consultations, providing advice and support to more than 600 victims of discrimination, in extremely challenging circumstances. In addition to providing legal advice to those bringing forward complaints, a range of cases have also been supported through the preparation of pre-action letters and litigation. In total, more than 110 cases identified under the sub-grant scheme were litigated by grantees. Individuals who received legal support were invited to complete a short feedback questionnaire. Across the grant scheme, 575 feedback forms have been completed by those who received legal services. Of these, a total of 527 respondents rated their satisfaction with the services rendered as 5/5 (91.7%), with all but 1 of the remaining individuals rating their satisfaction as either high (39 individuals) or satisfactory (8 individuals). A total of 535 individuals (93%) indicated that they did not have access to any other forms of legal support beyond that provided by the project; whilst 530 (92.2%) indicated that their access to support increased through the consultation. These preliminary findings are impressive, and when we finalise the reporting data, we expect to exceed our targets relating to this activity

Supporting Equality Movements

Supporting equality movements is at the heart of the Equal Rights Trust's mission and purpose. It is central to the achievement of Goal 2 of our Strategy – the increased expertise and capacity of equality defenders. Through this programme, we work with civil society organisations, lawyers, trade union representatives and others to provide them with the technical and practical skills they need to promote equality and combat discrimination, and to support the development of coalitions. We provide training, mentoring and other forms of capacity-building support; we make available small grants to support capacity and skills development; and we support the establishment and strengthening of national equality coalitions. Through this work, and through providing practical and financial support, particularly to those at risk, we aim to empower civil society and their allies to improve equality law and its implementation.

Over the course of the year, we have worked towards our goals at three different levels: (a) training and supporting individual equality defenders to better enable them to be part of a broader movement; (b) helping national equality coalitions to develop and grow; and (c) facilitating cross-border peer-to-peer exchanges for the sharing of best practice and sense of community.

Training

Due in large part to the coronavirus pandemic, the Trust conducted no in-person training workshops during the year, for the first time in many years. However, we have continued to provide strategic and technical support to equality defenders, including through our online training platform, and through webinars which reached almost 200 activists and lawyers from 32 countries.

As set out in our 2018–19 report, following a lengthy development and testing process, in 2019, the Trust launched our multilingual, interactive online learning platform. The launch of the platform was a key strategic priority for the Trust (Outcome 3.2), given its potential to significantly expand the reach and impact of our training programme on international standards on equality law and to enable exchange of best practice between equality defenders. During 2020, we commissioned an expert consultant to upgrade the training platform and by the end of 2020, it was available to equality defenders in 15 countries – Armenia; Bolivia; Botswana, Cabo Verde; Georgia; Ghana; India; Kyrgyzstan; Mongolia; Pakistan; Paraguay; the Philippines; Rwanda; Uganda; and one country which cannot be disclosed for security reasons.

During the period we began work with Fundación Saraki, a partner organisation in Paraguay on a project aimed at improving the implementation of the Convention on the Rights of Persons with Disabilities in the Latin America and Caribbean region. The project is being implemented in ten countries: Paraguay, Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Panamá, Perú, Uruguay. The project foresees the development of an online platform to collect and make accessible information on legal obligations, compliance and best practices in the implementation of the Convention specifically article 5 (equality and non-discrimination) and article 27 (inclusive work and employment). Saraki has involved the Trust as a technical partner, focused on the interpretation and

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2021

application of the international legal framework, among other outputs. Our work during the year focused on developing training materials for the platform on international standards on the rights to equality and non-discrimination, focusing in particular on accessibility duties, reasonable accommodation, positive action, and inclusivity in employment.

Support to Equality Coalitions

The Trust sees collaboration between equality defenders working with and on behalf of different discriminated groups as essential in enhancing mutual understanding and solidarity and as central to the effectiveness of efforts to promote reform and implementation of equality law. As such, over the course of the year, we continued our work to establish and support equality coalitions in a number of different countries. This work is set out in detail in the section of this report covering our Advocacy programme.

Grants and mentoring

Grant-making and mentoring are key components of our model for supporting equality defenders, providing as they do the opportunity to build sustainable capacity with selected organisations. All of our grants provide a framework for the Trust to provide technical support and guidance to grantees, with the aim of building their capacity to combat discrimination over the long term.

Throughout the year, we continued to provide support to 20+ grantees in Armenia, Bolivia, Cabo Verde, Georgia, Kyrgyzstan, Paraguay, Pakistan and the Philippines for activities including research, monitoring and documentation, policy advocacy, community awareness-raising, sensitisation and capacity building. Alongside direct financial assistance to these activities, our support ranged from advising on the development of research materials and direct editorial input in communications and advocacy materials to the provision of training, direct policy advocacy and engagement with stakeholders, and the review and assessment of draft legislation. For example, with our support, our partner the Human Rights Commission of Pakistan (HRCP) launched a successful, competitive sub-grant scheme to support civil society organisations, workers' collectives and trade unions in countering patterns of discrimination in employment. Under this scheme, we provided support to 6 sub-grantees for projects with an average funding of Euro 5,000 each, together with technical and strategic support. We also worked closely with strategic partners and National Contact Points to progress our work in Cabo Verde, Kyrgyzstan and Bolivia. In Cabo Verde, our partner OMCV concluded the implementation of a second grant which succeeded in the establishment of the Cape Verdean Coalition for Equality and Non-Discrimination (CCIDCV). In Cabo Verde, Kyrgyzstan and Bolivia, we awarded further grants to our partners support their work to build support for the adoption of a comprehensive equality law in their countries

As noted above, the year also saw the Trust provide support organisations in Botswana, Ghana, India, Rwanda and Uganda to develop advocacy strategies for the adoption of comprehensive anti-discrimination law. Each of the grantees received both funding and technical and strategic guidance

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to conduct both a national context analysis and the development of an advocacy strategy for the adoption of comprehensive anti-discrimination law.

In July 2020, we launched a new call for applications as part of our #NoCOVIDiscrimination initiative, which aimed to support equality defenders to document, monitor and challenge discrimination in state responses to the COVID-19 pandemic. We received 55 applications from eight countries under the call. Nineteen applicants were successful in their bids and were selected in mid-September, for implementation commencing in October 2021. Activities supported under this initiative range from documenting the discriminatory impact of State education policies on persons with disabilities in Kyrgyzstan; to monitoring and awareness raising of the impact on domestic workers in Bolivia and Cabo Verde and transgender persons in Paraguay and Pakistan; as well as discrimination in the workplace in Armenia and the Philippines. Since mid-2020, we have been working with our partners across the world to identify and challenge discriminatory patterns that have resulted from or been exacerbated by response and recovery COVID-19 measures under our #NoCOVIDiscrimination Initiative grant scheme.

Throughout the year, the Trust provided financial and technical support to nine grantee organisations in a repressive country which cannot be disclosed for security reasons. Five of these grants were provided to support monitoring and documentation and four to provide legal services to victims of discrimination. In the same country, the Trust provided funding to support the operation of seven regional networks of equality defenders, with a focus on improving coordination and increasing collaboration. During the year, the Trust also provided direct financial support, and training to meet the safety and security needs of equality defenders whose work on equality and non-discrimination entails significant personal risk

Research and Resources

We place a high value on research and its impact on advancing equality. Our research aims to enhance the discourse on the rights to equality and non-discrimination and to equip equality activists with the necessary tools to expose discrimination and hold state and non-state actors to account. As such it has a central role in our achievement of Goals 1 and 2 of our Strategy. We undertake research ourselves, to increase knowledge of international best practice on equality law (Outcome 1.1); to advance understanding and awareness of progressive concepts in equality law (Outcome 1.2) and to increase recognition of the role of equality law in the achievement of rights and development (outcome 1.3). In addition, through our partnerships, we provide practical, financial and technical support to equality defenders to document and report abuses (Outcome 2.4) and publish resources which assist them in advocating and litigating for equality (Outcomes 2.1–2.3).

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Reports and publications

Throughout the year, the Trust made significant progress in developing three key resources – each critical to the delivery of our five-year strategy.

In March 2020, we began work towards the development of the [*Practical Guide on Developing Comprehensive Anti-Discrimination Legislation*](#), working in partnership with the Office of the UN High Commissioner for Human Rights (OHCHR). An initial draft of the Guide was produced in the financial year 2020–21 and in September 2020, it was subjected to review by an international expert Advisory Committee established by the partners. Throughout the year, the Trust and OHCHR undertook an extensive process of research, consultation, drafting, validation and editorial review, to bring the Guide to completion. In November 2020, the Trust and OHCHR organised a series of three [*Global Consultation meetings*](#) where inputs were received from civil society on six discrete topics discussed in the Guide. Meeting 1 concerned *Elements and the Scope of the Right to be Protected from all Forms of Discrimination*. Meeting 2 concerned *Governance and the Right to be Protected from all Forms of Discrimination*. The final meeting concerned *Minority Protection, Particular Groups and Other Issues of Particular Application*. Between October and February, the partner organisations undertook extensive work to revise and expand the draft Guide, in line with feedback from the Committee and the input from these consultation meetings. The Advisory Committee reviewed and provided feedback on the first complete draft in February and March. Feedback was also obtained from approximately 40 experts from leading international equality organisations focused on particular groups or grounds and from within OHCHR. In addition to receiving valuable guidance and input, the feedback received was extraordinarily positive, with the Guide being praised as “meticulous and comprehensive”, “phenomenal” and “outstanding in providing granular detail on the UN systems’ and customary international law on the subject of anti-discrimination legislation”. Colleagues from various leading equality organisations noted the comprehensiveness, relevance and usefulness of the document. The partners undertook further work to address the feedback received and a revised draft was produced submitted to the United Nations Publication Committee for review in June 2021. We received the review comments from the Publications Committee in early September. Feedback was again overwhelmingly positive and the comments received consisted of minor re-writes and corrections. The report team held editorial meetings during September to review and discuss the feedback, in anticipation of beginning the work to finalise the publication in October. The Guide is scheduled for publication in 2022. The Guide – the development of which is target 1.1.1 in our strategy – sets out in detail the international and regional legal framework governing the need for, and necessary content of, comprehensive anti-discrimination law and offers practical guidance to civil society, legislators and others working on the development of such laws. It is the first authoritative, comprehensive guide on the law in this area which has been produced and endorsed by the United Nations.

As noted above, in early July, the Trust and Transparency International Alongside our partner Transparency International (TI), published [*Defying Exclusion: Stories and insights on the links between discrimination and corruption*](#). exploring the links between corruption and discrimination and the impact of these linked problems on the achievement of the Sustainable Development Goals. The launch of the study marked the end of an 18-month research collaboration between the two partner organisations. The study features case studies from grassroots and international organisations and was peer reviewed by leading experts in the field of discrimination

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as it relates to age, ethnicity and race, sex, sexual orientation and gender identity, and religious belief. It makes a series of recommendations to States and civil society focused on strengthening mutual understanding of the causal connection between the two phenomena and identifying common solutions. The study also signals the need for sustained and systematic research on this underexplored topic. In April 2021, a meeting of the editorial review committee for the study took place in which the committee commented that it is a “ground-breaking” study which will provide a “valuable resource” for civil society and practitioners alike. Following publication in July 2021, the study has been welcomed as exploring an issue which is both essential and poorly-understood.

Alongside these two major publications, the Trust completed a third research report, linked to our third strategic goal – the establishment of a global network of equality defenders (Strategic Goal 3). [*Together for Equality: Why and how a comprehensive approach to challenging discrimination works*](#) brings together testimony and case studies from Equal Rights Trust partners in 15 countries in order to make the case for adopting a comprehensive approach to the implementation of the rights to equality and non-discrimination, for engaging in collaborative advocacy, and for focusing efforts on the adoption of comprehensive – rather than specific – anti-discrimination legislation. The publication is the result of a consultative and collaborative research process with the Trust's partners from the across the globe. It is structured into three parts. Part 1 is based on interviews with, and cases studies provided by, partners in countries that have recently adopted comprehensive anti-discrimination legislation: Bolivia, Bosnia and Herzegovina, Georgia, Serbia and Ukraine. Case studies and testimonies from across these countries highlight the extent to which the enactment and implementation of these laws was the result of coordinated and collaborative advocacy by civil society and other actors. The case studies demonstrate the necessity of comprehensive equality laws in enabling states to fulfil their obligations to respect, protect and fulfil the rights to equality and non-discrimination, as well as the continued need for sustained advocacy by civil society to ensure their effective implementation. Part 2 is based on interviews with, and case studies provided by, partners in countries that have yet to adopt comprehensive equality law, but where civil society is coming together and forming equality coalitions to advocate for the development and adoption of such legislation: Kyrgyzstan, Armenia, the Philippines, Cabo Verde, Botswana and India. The global experience from across these countries shows how adopting a joint strategy has a number of benefits: collaboration increases the resources and expertise available to equality defenders and amplifies the impact of activism. Coalition-building is also shown to be a powerful tool to ensuring the wider implementation of the rights to equality and non-discrimination, by increasing the protections and opportunities afforded to groups at risk of discrimination and supporting the capacitation of civil society actors. Part 3 contains five individually authored case studies exploring the use of comprehensive anti-discrimination legislation by different actors and in varying contexts to advance equality. They highlight the work of the Equality Courts in South Africa; the role of statutory human rights codes in expanding the scope of equality law in Canada and in recognising emerging grounds of discrimination; and; the contribution of Moldova's equality body, the Council for the Prevention and Elimination of Discrimination and Ensuring Equality, Completed in mid-2020, the study was launched in November 2020.

Alongside work to finalise these three major resources, the Trust initiated two new innovative research partnerships with other international non-governmental organisations:

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In June 2021, we were selected by HelpAge International to undertake a project on the development and application of international legal standards on age discrimination. In July and August 2021, we completed an in-depth analysis of the existing international legal framework on discrimination on the basis of age and assessed the legal foundations for a proposed "age equality duty". Throughout August and September, we completed studies examining the national legal framework on age discrimination and the rights of older persons in 12 different countries, selected to provide a representative global sample, in order to allow for comparative analysis.

In July 2021, we were selected by the Solidarity Centre to undertake a comparative research project focused on examining the effectiveness of laws prohibiting discrimination in the sphere of employment. With some similarities to the HelpAge International project, this project aimed to conduct research at the national level in nine countries, each from a different global region, in order to identify comparable gaps, inconsistencies and problems. The project is structured into two phases – desk-based research and analysis on the national legal frameworks, followed by consultation and interviews with key stakeholders on experiences in the enforcement and implementation of national laws. Phase one launched at the end of July 2021 with the Trust recruiting researchers in each of the nine countries, providing training and developing and sharing research guidelines. This Phase was completed at the end of the year with the completion of a report, developed by the Trust, drawing on the findings of these national studies.

Support to research and documentation

During the year, the Trust continued to provide technical input to research and advocacy produced as part of our coalition building, and grant-scheme initiatives (described above), and undertook research to support publications developed by our partner organisations.

In December, our partner in Bolivia, Comunidad de Derechos Humanos, finalised and launched a study on the effectiveness and implementation of the country's anti-discrimination law, Law 045. The study was developed with funding and editorial guidance and support from the Trust and includes a chapter on international legal standards developed by our team. Immediately prior to the launch of the study, we supported our partner to update the study to include discussion of the effect of the state's response to protests and wider political and social unrest following the general election of 2019 on the rights to equality and non-discrimination.

Throughout the year, the Trust's legal team worked to edit and finalise a report examining the jurisprudence of the courts on questions of equality and non-discrimination in a country which cannot be disclosed for security reasons. Building on our previous work in this country, the report is the first to attempt to provide a comprehensive analysis of the practice of the courts in discrimination cases, and is intended to act as a resource for lawyers and civil society activists.

In April 2021, together with our partner BLAM (Black Learning Achievement and Mental Health), we launched an initiative focused on implementation of the United Kingdom's equality law obligations to adopt measures in its educational system to combat prejudices which lead to racial discrimination.

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The initiative is funded by the Joseph Rowntree Charitable Trust and aims to support the effective use of equality law by those working to decolonise the National Curriculum and ensure Black history and the history of the UK's colonial past becomes a mandatory element of the history syllabus. In the first six months of the project, we worked with BLAM to initiate two different research streams under the project – legal research and analysis, which will be led by the Trust's Olive Morris Research Fellow and quantitative research, in the form of a nationwide survey conducted by the polling firm ICM. This latter activity involved an online nationally representative survey of 2,000 young adults (aged 18–30) living in England, designed to collect data on, *inter alia*: (a) knowledge and understanding of Britain's colonial history; (b) experiences of unfavourable treatment in education, employment and housing; (c) levels of participation in employment and education.

Advisory Services

During the year, the Trust made excellent progress in the development of our Advisory Services programme, through which we seek to support the efforts of other organisations to mainstream equality law into their work. This in turn resulted in a significant increase in income for Advisory Service provision, as the Trust was engaged by a range of partners to support their work. We began the year by initiating a partnership with Fundación Saraki, an organisation of persons with disabilities based in Paraguay. We are working with Saraki on a project to improve the implementation of Articles 5 and 27 of the UN Convention on the Rights of Persons with Disabilities, through providing expert legal research and analysis, training and support to grantee partners. Both of the research partnerships with Help Age International and Solidarity Centre discussed above fall within the Trust's Advisory Services programme, with the Trust appointed on a consultancy basis to provide expert legal research and analysis, in collaboration with our global network. These projects both resulted from the Trust's collaboration with the OHCHR on the Practical Guide project discussed above and each has enabled the organisation to pursue our strategic goal of increasing knowledge and understanding of equality law and its role in the realisation of rights and development.

Grant-making

The Trust makes significant use of grant-making in the delivery of our programmes of work and the achievement of our charitable purposes. In our country-specific projects, we make grants to our in-country partners in order to provide them with the funds required to implement activities and cover related operating costs. These partnerships are a central feature of the Trust's country-specific work, ensuring that our work is relevant, effective and sustainable.

In addition, we use sub-granting schemes, through which we provide financial, practical and technical support to civil society organisations in the countries in which we work. Sub-grants are made for the purposes of supporting research and documentation, the delivery of legal services and advocacy and awareness-raising activities. In addition to these schemes, in countries where human rights defenders are at risk because of their work to combat discrimination and promote equality, we provide safety and security grants to vulnerable individuals.

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During the course of the year, the Trust made grants totalling £379,996 to partner organisations in a total of 13 countries. This included more than 20 grants to document and challenge the discriminatory impact of state responses to the pandemic, through our *NoCOVIDiscrimination Initiative*; grants to organisations in Botswana, Ghana, India, Rwanda and Uganda to develop advocacy strategies for comprehensive anti-discrimination law reform; and grants to organisations working to document discrimination and provide legal services in a repressive state which cannot be identified for security reasons.

Internships, Fellowships and Volunteer Scheme

The Trust provides both funded internships and fellowships, through which we aim to support the professional education and development of those interested in working in the field of equality law. Interns are selected through a competitive process, and those selected to join the scheme are offered a needs-based grant to cover their cost of living. Internships are between three and nine months in duration, and are designed as an educational and development opportunity, for those seeking to build a career in the human rights sector. While meeting their desired learning outcomes, our interns provide research support across all of our programmes and also support our fundraising work. In addition to the internship scheme, from time to time the Trust offers fellowships, which differ from the internships in that they focus on providing support to one or more of our major projects. Fellows also benefit from a grant.

The Trust did not offer any internships during the year, but we did provide a total of five fellowships, each tied to a specific project. In October 2020, we launched the [Bob Hepple Equality Fellowship](#) scheme to support graduate students, lawyers, academics or activists in the Commonwealth to increase their knowledge and experience in the field of equality law. The scheme was launched by way of an Equality Law Essay Competition. A total of 40 applications were received, of which 25 met the eligibility requirements advertised with the competition. The standard of these entries was extremely high. Nine applicants were shortlisted and following interviews, four fellows were selected, one from each of Colombia, Kenya, India and Uganda. Each Fellow received a grant, together with training in equality law and support and mentoring to enable them to participate in the development of the aforementioned *Practical Guide* and the *Together for Equality* report. In addition, In March 2021, we launched the [Olive Morris Fellowship](#), funded by Matrix Chambers, to support a legal researcher to investigate the gaps in the National Curriculum in respect of both Black narratives and the UK's colonial past and the link between these gaps and patterns of racial prejudice and discrimination in the UK. The Fellowship honoured the [memory of Olive Morris](#), a passionate and committed community organiser and activist, who tirelessly campaigned and organised anti-racist and anti-imperialist campaigns, working within the Black community and for the rights of women in Brixton and Manchester until her tragic, untimely death from cancer in 1979. Again, the Fellow received a grant, together with training and mentoring from the Equal Rights Trust staff team.

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Pro- bono acknowledgment

It is not currently possible for the Trustees to attribute an economic value to the contribution made by our volunteers and *pro bono* partners, but the contribution which these individuals make to the Trust's work is significant and highly valued by both Trustees and staff.

Plans for the year ahead

Our plans for the remainder of 2021 and 2022 are focused on the delivery of our five-year strategy. In particular, our priorities will be:

1. Publish, disseminate and promote the use of the *Practical Guide on the Development of Comprehensive Anti-Discrimination Laws*, in partnership with the Office of the UN High Commissioner for Human Rights (O1.1)
2. Complete our research studies with Help Age International on legal standards on age discrimination and with Solidarity Center on the effectiveness of anti-discrimination laws in the workplace (O1.2)
3. Develop and implement our initiative examining the discriminatory impacts of algorithmic decision-making and artificial intelligence and developing guidance on the application of equality law (O1.2 and O1.3)
4. Continue to promote the *Defying Exclusion* report and explore new opportunities to collaborate to demonstrate the role of equality law in advancing other rights and development (O1.3)
5. Continue to respond to requests for legal, technical and strategic support to equality coalitions working to develop and advocate for new equality laws in countries such as Armenia, Ghana, India, Kyrgyzstan and the Philippines (O2.1)
6. Launch the *Together for Equality: Why and how a comprehensive approach to challenging discrimination works*, together with partners from 15 countries across the globe and continue efforts to develop a global network of equality defenders (O3.3).

Principal risks and uncertainties

Over the course of the year, the staff assessed risk by reference to our organisational risk policy as part of our ongoing work identify and manage risks. The top risks which the Trust faces are as follows:

(1) Liquidity and Funding

Liquidity and funding risk is the risk that the Trust fails to secure sufficient income to sustain its activities. The Trust maintains financial forecasts which are used to monitor progress towards income targets and ensure that operational costs remain within budget. This means that where shortfalls in projected income are identified, the organisation is able to take cost reduction measures

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in a timely fashion. In addition, however, the Trust can experience loss of income as a result of exchange rate movements, reallocation between restricted income funds and unrestricted reserves, bad debts or recovery orders following project audits.

For many years, the Trust relied for the majority of its income on restricted grant funding tied to the implementation of specific projects, together with unrestricted grants. This reliance inevitably created risks around liquidity and funding. A proportion of the Trust's current and past funding is from the European Union which imposes onerous restrictions and conditions on the recognition of expenditure. There is a risk of the European Union recovering income where documentation is adjudged to be ineligible. In previous years, the Trust has been subject to recovery orders. Since 2017, the Trust has reviewed and improved its financial procedures, mitigating against the risk of future losses. The organisation was subject to a further audit in 2020, but this did not result in any finding of ineligible expenditure. The Trust was not subject to any audits in 2021.

In addition to this risk, the Trust has been increasingly exposed to losses as a result of exchange rate movements in connection with the implementation of restricted income projects. These losses resulted in a reduction in the organisation's unrestricted reserves in 2021, 2020 and 2019. While this risk cannot be fully mitigated, the Trust is taking steps to identify and project future losses and account for these in our budget forecasts, in order to minimise the impact on unrestricted reserves.

Furthermore, the Trust has experienced three years of loss of income as a result of the write-off of debts which it has deemed unrecoverable, despite all efforts made at recovery. While this process has had an adverse impact on levels of unrestricted reserves, the process of review and resolution of aged debts is now complete, with the Trust currently holding only approximately £5,000 in debts which are more than one year old.

The principal mitigation against risk in this area is to increase the Trust's level of unrestricted reserves, through pursuing a strategy to diversify and increase income, particularly from unrestricted sources, while controlling operational costs.

During the year, the Trust continued to pursue its plan for diversifying sources of funding and increasing unrestricted funding to mitigate its financial risks. This strategy has already led to an improvement in the balance between funding from restricted and unrestricted funds: the Trust received £260,736 in unrestricted funding and fee income in 2021. This is more than double the amount of unrestricted funding (£128,548) secured in 2020, which itself constituted a significant increase when compared with £72,627 in 2019 and £37,985 in 2018. The organisation is on course to further increase both the amount and proportion of total income from unrestricted sources in 2023, providing the Trust with greater financial flexibility and mitigating against risk of loss. More broadly, the organisation has been successful in securing sufficient income to sustain its work and build levels of reserves: 100% of core operating costs are funded to the end of the 2022 financial year, with the Trust on course to realise a surplus and rebuild the level of unrestricted reserves to the target established by the Board.

(2) Safety and security of staff, partners and beneficiaries

Safety and security risk is the risk that the Trust's staff, our partners or our beneficiaries are subjected to physical harm, deprivation of liberty or other damage to their personal safety.

The Trust continues to work in a small number of hazardous environments where conflict, instability or repressive regimes pose a risk to the safety and security of human rights defenders. To counter these risks, the Trust follows its established safety and security risk assessment procedures and standard operating protocols. Pursuant to our five-year strategy, we are focussing our work increasingly in countries where the Trust and its partners can make a tangible impact on law and policy. This in turn is resulting in a gradual reduction in the number of high-risk countries in which the Trust is working, and this work now represents less than 10% of all of our in-country activities.

(3) Restrictions on civil society activity

Restrictions on civil society activity is the risk that government laws, policies or practice on the regulation of our civil society partners prevents the implementation of our activities, results in asset freezes or other financial loss.

The Trust is a civil society organisation that works to support and empower other civil society organisations to improve protection from discrimination and promote equality through law. Almost all of the Trust's work is delivered in partnership with civil society organisations. As such, the increasingly restricted environment for civil society activity in many parts of the world poses a material risk to our work. At their most severe, restrictions on civil society activity can prevent the successful implementation of projects. In other countries where restrictions exist, the costs of achieving our objectives are higher due to the additional burdens on staff time. The Trust continues to monitor the environment in the countries in which we work and to find new ways to operate in light of new restrictions in collaboration with our partners. In the long term, our planned shift in focus to countries where our support can have the greatest impact is leading to a reduction in the number of countries with highly restrictive environments in which the Trust is working.

4) COVID 19 pandemic

Since our last annual report, the COVID-19 pandemic has continued to impact on the work of the Trust and our partners. During 2021, governments across the world – including in the United Kingdom, where the Trust is based, and in all of our project countries – have continued to impose significant restrictions on movement both within and between countries (“lockdowns”). In March 2020, the Trust assessed the impact of the pandemic and these government responses on our work and began to take steps to respond to the risks which arose. We continued to monitor the situation throughout the year and into the year 2021, adapting our plans and activities to both mitigate risks and to support our partners and beneficiaries to adapt and respond to the discriminatory impacts of state responses to the pandemic.

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In the first phase of our response, we moved to remote working from 13 March 2020 and either cancelled or postponed all planned project events which involved gatherings of people. As the second phase in our response, we consulted our project and funding partners about necessary adaptations to our action plans for the year 2020, on the basis that disruption would continue throughout the year. Based on these consultations, we modified a number of planned activities to take place virtually and developed alternative plans of action, implementation mechanisms and timetables. We also identified some activities which could not be completed as intended.

In the third phase of our response, we launched the *NoCOVIDiscrimination Initiative*, a grant scheme designed to support civil society to document and challenge the discriminatory impacts of state responses to the pandemic and to advance their equality agenda in this changed context. The funds for this scheme were identified from previously planned activities which we or our partners were forced to cancel as a result of the pandemic. These modifications allowed the Trust to continue to support our partners and to fulfil our mission, despite the radically changed context, and indeed to directly respond to the discriminatory impacts of the pandemic and state responses to it. As noted above, the *NoCOVIDiscrimination Initiative* was implemented throughout the first half of the 2020–21 financial year, with the Trust providing support to 20+ partners from 8 countries to document and challenge the discriminatory impacts of state responses to the COVID 19 pandemic

5) Operational risk

Operational risk is the risk of financial loss or reputational damage that arises as a result of inadequate or failed internal processes, people and systems, or external events (including legal risk). The Trust has put in place systems and controls that it believes are necessary to minimise its operational risk. These are reviewed at least annually or more frequently if required. If there is a breach of its systems and controls, the Trust undertakes an in-depth review to ascertain the cause and enhancements that are required.

Financial review

The financial results for the year which ended on 30 September 2021 are set out in the Statement of Financial Activities on page 35. The Trust's financial position at the end of the year is set out on page 36.

Income

The Trust's total income in the year (£587,994) was higher than the previous financial year (2020: £288,793). There are three principal reasons for this, two of which relate directly to the COVID 19 pandemic:

(1) The Trust established a number of new funding partnerships during the financial year, pursuant to our long-term strategy of diversifying and increasing income, with a particular focus on

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increasing income from unrestricted sources. During the year, we established our first large corporate partnership, with Mary Kay Incorporated, with the company making an unrestricted grant to the Trust of \$100,000 (£72,662). We also established two new consultancy projects, with Help Age International and Solidarity Center, which together brought approximately £40,000 in income during the year, with further income secured for the year 2021–22. Finally, we launched a new project in the United Kingdom, in partnership with BLAM–UK and with financial support from the Joseph Rowntree Charitable Trust, which brought £52,522 in income for the year, with further income secured for the year 2021–22.

(2) The COVID pandemic disrupted the Trust's fundraising plans and caused delays in the grant-making schemes of some of our donors. As reported last year, this caused the Trust to revisit and downgrade our fundraising projections. While we had originally forecast the launch two to three new projects in the second half of the 2019–20 financial year, we instead commenced two new projects on 1 October 2020 (the beginning of this financial year), one with support from the UK Foreign and Commonwealth Office, generating income of £113,485 and the second a partnership with Saraki, a Paraguayan disabled persons organisation, generating income of £13,564 for the year.

(3) Movement restrictions imposed in response to the pandemic required the suspension of planned advocacy, training and collaboration activities and the redesign and extension of some grant-funded projects. As a result, £123,000 in income originally scheduled for receipt on the completion of a project in 2019–20 was instead received in 2020–21.

The Trust's income in the financial year was secured from a combination of restricted grant funding from institutional donors such as the European Union (56%); unrestricted grant contracts from trusts and foundations (34%); and consultancy fees (10%). This reflected the continuing increase in unrestricted funding in both absolute and proportionate terms: the Trust secured £260,736 in unrestricted funding and fee income in 2021, compared with £128,548 in 2020, £72,627 in 2019 and £37,985 in 2018. This represents an almost sevenfold increase in unrestricted income over the four-year period, which is largely the result of a strategic focus on increasing the amount and proportion of income which the organisation receives from unrestricted funding streams.

At the same time, the Trust's efforts to diversify its sources of funding continued to bear fruit. The Trust established funding partnerships with five new entities during the year. This included our first large corporate partnership and our two largest consultancy engagements to date.

At the close of the financial year, the Trust held total net assets of £30,333 (2020: £335,078). Of these funds, £24,612 (2020: £321,195) was restricted income carried forward, representing funds which the Trust received for the implementation of grant-funded projects which had not yet been expended. The significant reduction in the amount of restricted income carried forward reflects the Trust's move away from reliance on large-scale restricted income grant funds towards a more diversified and unrestricted funding model.

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Expenditure

As with income, total expenditure in the year £892,739 was markedly higher than the previous financial year (2020: £616,669).

As discussed above, this reflects the impact of the COVID 19 pandemic on the work of the Trust's partners in restricted grant projects. Movement restrictions imposed in response to the pandemic required the suspension and / or modification of planned advocacy, training and collaboration activities in the period March–September 2020. As explained in our last report, in response to the pandemic, we established the #NoCOVIDiscrimination Initiative which involved, among other things, the reallocation of funds designated for these activities to grants focused directly on documenting and challenging the discriminatory impacts of state responses to the pandemic. The effect of these changes is that approx. £300,000 in planned programmatic expenditure moved from the financial year 2019–20, to the financial year 2020–21.

At the same time, the Trust's expenditure during the year was lower than in the pre-pandemic period (expenditure was £1,146,892 in 2019 and £1,422,024 in 2018). This reflects the continuing reduction in the number of large, restricted income projects which the Trust is implementing. This is an outcome of the organisation's long term strategy to diversify funding, with a focus on securing unrestricted income. It also reflects a planned shift in our approach to partnership working, with the organisation increasingly seeking opportunities to collaborate as an expert partner in projects managed by our national partners, rather than acting as the main grant recipient and project manager.

Expenditure was distributed across our four areas of charitable activity as follows: Advocacy – 21%; Litigation and Legal Services – 5%; Movement Building – 37%; Research and Resources – 35%. This is largely consistent with the distribution in previous financial years and reflects the fact that some of our charitable activities – notably training and grants for field research – require greater financial resources than others. The principal shift in the pattern of expenditure is a reduction in the proportion of expenditure on Litigation and Legal Services and a commensurate increase in the proportion on Research and Resources. This reflects the end of a number of legal service and litigation activities in the previous year and the commencement of a number international and comparative research projects.

Reserves

At the end of the financial year the organisation held total funds of £30,333 (2020: £335,078).

Of this amount, 81% (£24,612) (2020: 96%, £321,195) was restricted income carried forward. As noted above, the significant reduction in the amount of restricted income carried forward reflects the Trust's move away from reliance on large-scale restricted income grant funds towards a more diversified and unrestricted funding model. Specifically, as the Trust brought to a close its final two

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Trustees' annual report

For the year ended 30 September 2021

multi-year projects with the European Instrument for Democracy and Human Rights during the year, so it expended the income carried forward for these projects.

The Trusts' unrestricted reserve at the end of the year was £5,721. This represents a decrease of 59% (£8,162) on the previous financial year, where the reserve stood at £13,883. This deterioration in unrestricted reserves arose as a result of (a) the unrestricted reserve absorbing the impact of exchange rate losses on restricted income projects (approx. £24,000) due to fluctuations between the Sterling and the Euro; (b) the unrestricted reserve absorbing the impact of ineligible costs (approx. £38,000) incurred in the first year of one restricted income project (prior to the introduction of improved financial procedures); and (c) the write off of historic debts which the Trust had identified as unrecoverable (approx £18,000). While the Trust's staff had identified these as potential impacts at the beginning of the year, and had set aside funds in its budget, the losses for both items (a) and (b) were higher than expected. These adverse impacts were largely mitigated by a surplus on unrestricted funds of approximately £55,000 which the organization realised in respect of its regular human resource and overhead expenditures, after accounting for the write off of the historic debts noted above. This had the effect of reducing the net unrestricted deficit to £8,162.

The low level of reserves is clearly unwelcome and the Trust is resolved to increase reserves rapidly to levels which are more sustainable. The Trust is continuing to make good progress in diversifying and increasing income, particularly from unrestricted sources, allowing it to realise surpluses and rebuild levels of free reserves. At the same time, the transition in the Trust's funding model and the ongoing improvement in financial management procedures are reducing the level of risk to the unrestricted reserves. With the transition away from large, multi-year restricted income grants, the Trust will no longer be exposed to exchange rate losses, while the introduction of new financial procedures means that the risk of loss due to ineligible expenditure has significantly reduced. A process of review and resolution of historic debts – which has been ongoing for three financial years is nearing completion and as a result the Trust now holds a much reduced volume of historic debt.

The Trust adopted a revised and updated reserves policy in 2021. The policy was developed in line with prevailing best practice and bases the Trust's reserve target on a calculation of the risks to which it is exposed. The revised reserves policy establishes both a reserve "floor" – equivalent to the costs required to ensure orderly closure in the event that the business ceases to operate – and a reserve "target" – calculated to meet identified risks in respect of income, expenditure and working capital. The Trust's policy is that the reserve floor should be maintained at all times, and that any expenditure which would cause reserves to drop below the floor should be subject to specific approval by the Board of Trustees. The Trust aims to build reserves to reach the reserve target as quickly as possible and at a minimum within 12 months of the adoption of this policy.

Based on this policy, the Board has agreed an unrestricted reserves target of £71,000 and an unrestricted reserves floor of £42,000 for the Trust. While the level of reserves fell to just 14% of the floor at the end of the year 2020–21, the organisation has made rapid progress in rebuilding the level of free reserves through fundraising and income generation activity. By April 2022, the Trust had secured sufficient income to increase unrestricted reserves to the reserve floor level. The

The Equal Rights Trust

Trustees' annual report

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Trust's financial forecast shows that the organisation is on course to reach the reserve target level by the end of the current financial year (September 2022).

Financial Position

The Board considers that the Trust remains a going concern.

The organisation has been successful in securing unrestricted grant-funding from the Sigrid Rausing Trust for the period 2021-23, and in diversifying its funding base more broadly. The Trust's income streams are now more diversified than at any point in our history. The Trust has initiated funding partnerships with two new funders during the year 2021-22 and has extended another partnership established in the latter part of the year 2020-21. Funding in the financial year 2021-22 is currently secured from twelve different sources, none of which contributes more than 30% of total income. Of income secured in the year to date, 43% is from unrestricted sources, 34% is from professional fees and 22% is from restricted grants.

The Trust has secured sufficient income to cover 100% of forecast operating costs in the financial year 2021-22 and to increase the level of unrestricted reserves. We currently forecast to secure additional income during the remainder of the year to enable the organisation to rebuild levels of unrestricted reserves to above the floor by September 2022 and above the target (£71,000) by January 2023.

The Trust has secured 47% of forecast operating costs for the financial year 2021-22, comparing well with previous years. Based on our income projections, we expect to further build the unrestricted reserve and also aim to increase the number of staff, though this latter step will be dependent on the success of our fundraising efforts.

Nevertheless, the Board notes some continuing risk regarding the Trust's going concern status. As set out above, during the year 2020-21 the organisation's unrestricted reserves fell to 14% of the reserve floor set out in the Reserves Policy. This increases the risk at which the organisation operates. In addition, the organisation's transition from the management of large, restricted income funds to smaller but unrestricted funds - while more secure and sustainable in the medium-term - has resulted in short term pressures on cash flow. While these pressures are being managed, they do create a level of risk, a fact of which the Board is well aware.

As such, the organisation undertook analysis of the Trust's ability to operate as a going concern in various different scenarios. This focused on consideration of the impact - on both cashflow and overall operational budget - of the Trust falling short of its fundraising projections for the coming year. The Trust identified actions which should be taken in order to safeguard against the cash flow impact of a fall in income, should this occur. We also identified further actions which would need to be taken in the event that the organisation were to fall short of its fundraising projections by up to 100% and the Board satisfied itself that such action could be taken in a timely fashion to ensure that the organisation could continue to operate as a going concern.

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As noted above, the Board is reassured by the progress made during 2022 to secure additional income and increase the level of unrestricted reserves by the end of the financial year 2021–22, which reflect the success of the organisation's transition towards a more diverse and unrestricted funding model. Completing this transition will address the financial risks which the organisation faces and is the route to a sustainable and secure future for the organisation.

Fundraising

During the year, the Trust ran a public fundraising campaign under the theme "Together for Equality". The campaign was implemented through the Trust's social media channels, with a video highlighting the organisation's approach and impact and seeking donations. No direct in-person engagement was undertaken with members of the public.

The Equal Rights Trust does not use professional fundraisers or commercial participators. The Trust nevertheless observes and complies with the relevant fundraising regulations and codes. During the year there was no non-compliance of these regulations and codes and we received no complaints relating to our fundraising practice

Structure, governance and management

The Equal Rights Trust is a charitable company limited by guarantee, incorporated on 9 September 2005 and registered as a charity on 15 March 2006. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. The Trust is based and administered in the United Kingdom.

Board of Trustees

The Trust is governed by a Board of Trustees who are also Directors of the company. The Board meets at least four times each year to: provide strategic guidance; review and provide guidance on the Trust's programmes and projects; review and advise on the management of risks; review the assets and financial position of the Trust; and adopt plans of action and budgets.

Throughout the year, the Board was composed of 10 Trustees. During the year, the Board agreed to appoint an eleventh Trustee, Professor Tarunabh Khaitan, who joined the Board on 29 September. Trustees are listed on page 1 of this report. Evelyn Collins serves as the Chair of the Board and Danby Bloch as the Vice Chair of the Board and the Chair of the Audit and Risk Committee.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

The Equal Rights Trust

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Staff

The Trustees delegate day to day management of the organisation to a Director. The Trustees take advice from the Director in respect of the Trust's programmes and projects, risks, financial position and budget, and action plans. Jim Fitzgerald is the Trust's Director, a position he has held since 1 August 2019 (prior to which he was Co-Director from June 2016). Jim leads a team of five staff, three focused on delivering the Trust's programmatic and project work and one on financial management.

Appointment of Trustees

In accordance with the memorandum and articles of association there shall be at least three Trustees.

As noted, during the year, the Board discussed the need to expand the number of Trustees, with a particular focus on

Decisions on appointments are made by the full Board, in accordance with the articles of association.

All Trustees serve for an initial term ending at the third Trustees' annual meeting after the year in which they were appointed. All Trustees may serve for two additional terms of up to three years. No Trustee may serve for more than nine consecutive years, unless the Trustees consider that it would be in the best interests of the organisation for a Trustee to serve beyond that period, and the Trustee is then reappointed in line with the articles.

Trustee induction and training

Trustees are inducted through introductory meetings with the Chair and Vice Chair and the Director before participation in their first Board meeting. The Trust does not have the capacity to provide formal training for Trustees.

Related parties and relationships with other organisations

During the year, the Trust received grants from one entity in which Trustees had an official role: the King Baudouin Foundation (grant of £17,150), of which Luc Tayart de Boums is Chief Executive. The Trust also received a fee from one entity in which a trustee had an official role: HelpAge International – of which Fedous Ara Begum is a Trustee – paid a fee of £15,475 (2020: £nil). In addition, aggregate donations from related parties were £2,075 (2020: £5,000), which comprise donations from members of the board. Other than the grant noted here, the Trustees have declared that they have no conflict of interests.

The Trust has no subsidiaries and is not part of a wider network. However, as outlined above, the Trust implements all of its country-based work in formal partnership with at least one non-governmental organisation based in the relevant country. These partnerships are a central element of the Trust's approach to its work, ensuring the relevance and suitability of our projects and

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For the year ended 30 September 2021

ensuring efficiency and effectiveness in implementation. Our partnerships are bi-lateral relationships, in which the parties are equal. Each partnership is regulated by a partnership agreement setting out the respective rights and obligations of each partner. Within this legal framework, the Trust and its partners seek to develop a fully cooperative, mutually beneficial relationship, in which the organisations act as genuine partners in the implementation of projects which both parties consider are relevant to the achievement of our objectives.

Remuneration policy for key management personnel

During the year, the Trustees undertook a remuneration review. The aim of the review was to develop a policy on remuneration which would: (a) systematise the process through which remuneration is set and reviewed, through the establishment of fixed pay bands, and clear procedures to regulate movements within the pay bands; (b) ensure, to the greatest extent possible, comparability and competitiveness with similar organisations; (c) ensure fairness within the organisation, particularly with respect to proportionality between roles with different levels of responsibility. The review was led by the Chair and the Vice Chair. As part of the review, the staff undertook research pay policy at comparable organisations – that is, international or national human rights organisations headquartered in London, with a similar “legal” focus to their work. The review included an assessment of both (a) remuneration policy and procedures and (b) benchmarking salary levels.

Following the review, the Board adopted a remuneration policy with three elements: (1) fixed pay bands for each level within the organisation, set at levels considered to be appropriate and comparable to other organisations in the sector; (2) annual pay increases within these bands, composed of (a) a percentage increase to reflect increases in cost of living; and (b) a fixed “step” increase within the band, subject to satisfactory performance as reviewed at annual performance reviews.

Funds held as custodian Trustee on behalf of others

The Trust does not hold any funds as custodian Trustee on behalf of others.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of The Equal Rights Trust for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the 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 period. In preparing these financial statements, the Trustees are required to:

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2021

- 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2021 was 11 (2020: 9). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditor

In 2017, following a review of its needs, the Trust tendered for the appointment of a new audit firm. Following a competitive process, Sayer Vincent LLP was appointed as the charitable company's auditor for the financial year 2016–17. Following the successful completion of that audit and per the terms of the competitive process, Sayer Vincent LLP was retained as the Trust's auditor.

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2021

The Trustees' annual report has been approved by the Trustees on 24 June 2021 and signed on their behalf by

Evelyn Collins
Chair, Board of Trustees

Independent auditor's report

To the members of

The Equal Rights Trust

Opinion

We have audited the financial statements of Equal Rights Trust (the 'charitable company') for the year ended 30 September 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of 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 30 September 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and,

Independent auditor's report

To the members of

The Equal Rights Trust

except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes 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

Independent auditor's report

To the members of

The Equal Rights Trust

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

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

24 June 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

The Equal Rights Trust

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	260,703	-	260,703	128,470	-	128,470
Grant funding for specific charitable activities	3						
Advocacy		-	82,315	82,315	-	-	-
Litigation & Legal Services		-	13,272	13,272	-	33,839	33,839
Movement Building		-	133,338	133,338	-	73,279	73,279
Research and Resources		-	98,333	98,333	-	53,127	53,127
Investments		33	-	33	79	-	79
Total income		260,736	327,258	587,994	128,548	160,245	288,793
Expenditure on:							
Raising funds	4a	20,699	-	20,699	28,335	-	28,335
Charitable activities	4a						
Advocacy		32,601	154,795	187,396	33,529	101,238	134,767
Litigation & Legal Services		33,019	4	33,023	22,343	77,427	99,770
Movement Building		77,758	246,955	324,714	43,406	173,003	216,409
Research and Resources		41,932	284,975	326,907	32,028	105,360	137,388
Total expenditure		206,010	686,729	892,739	159,641	457,028	616,669
Net income / (expenditure) for the year and net movement in funds	6	54,726	(359,471)	(304,745)	(31,092)	(296,783)	(327,875)
Transfers between funds:		(62,888)	62,888	-	3,126	(3,126)	-
Net movement in funds		(8,162)	(296,583)	(304,745)	(27,966)	(299,909)	(327,875)
Reconciliation of funds:							
Total funds brought forward		13,883	321,195	335,078	41,849	621,104	662,953
Total funds carried forward		5,721	24,612	30,333	13,883	321,195	335,078

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

The Equal Rights Trust

Balance sheet

Company no. 05559173

As at 30 September 2021

	Note	£	2021 Total £	£	2020 Total £
Fixed assets:					
Tangible assets	11		-		1,959
			<u>-</u>		<u>1,959</u>
Current assets:					
Debtors	12	256,391		247,434	
Cash at bank and in hand		18,016		256,434	
		<u>274,407</u>		<u>503,868</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	(244,074)		(170,748)	
			<u>30,333</u>		<u>333,119</u>
Net current assets			<u>30,333</u>		<u>333,119</u>
Total net assets			<u><u>30,333</u></u>		<u><u>335,078</u></u>
The funds of the charity:	16a				
Restricted income funds			24,612		321,195
Unrestricted income funds:					
Designated funds		-		1,959	
General funds		5,721		11,924	
		<u>5,721</u>		<u>13,883</u>	
Total unrestricted funds			<u>5,721</u>		<u>13,883</u>
Total charity funds			<u><u>30,333</u></u>		<u><u>335,078</u></u>

Approved by the trustees on 24 June 2022 and signed on their behalf by

Name: Evelyn Collins
Title: Chair

Company number: 05559173

The Equal Rights Trust

Statement of cash flows

For the year ended 30 September 2021

Reconciliation of net expenditure to net cash flow from operating activities

	2021 £	2020 £
Net expenditure for the reporting period (as per the statement of financial activities)	(304,745)	(327,875)
Depreciation charges	1,958	3,329
Dividends, interest and rent from investments	(33)	(79)
(Increase) / decrease in debtors	(8,957)	158,159
Increase / (decrease) in creditors	73,326	(52,579)
Net cash used in operating activities	<u>(238,451)</u>	<u>(219,044)</u>

	Note	2021 £	£	2020 £	£
Cash flows from investing activities:					
Dividends, interest and rents from investments		33		79	
Purchase of fixed assets		-		-	
Net cash provided by investing activities			33		79
Net cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			(238,418)		(218,965)
Cash and cash equivalents at the beginning of the year			256,434		475,399
Cash and cash equivalents at the end of the year	17		<u>18,016</u>		<u>256,434</u>

1 Accounting policies

a) Statutory information

The Equal Rights Trust is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is Second Home London Fields, 125 – 127 Mare Street, London, E8 3SJ

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trust made a limited number of subjective judgements, for example in respect of the split of income and expenditures between different programmes of activity. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that the Trust remains a going concern. The Trust's income position in 2022 is notably stronger and more secure than in recent years, in particular as a result of the organisation's success in securing unrestricted grant-funding from the Sigrid Rausing Trust for the period 2021–23, and in diversifying its funding base more broadly. The Trust has secured sufficient income to cover 100% of forecast operating costs in the financial year 2021–22 and to increase the level of unrestricted reserves.

Nevertheless, the Board notes some continuing risk regarding the Trust's going concern status. During the year 2020–21 the organisation's unrestricted reserves fell to 14% of the reserve floor set out in the Reserves Policy. This increases the risk at which the organisation operates. In response, the organisation has focused fundraising and income generation efforts to rebuild the level of free reserves through fundraising and income generation activity. By April 2022, the Trust had secured sufficient income to increase unrestricted reserves to the reserve floor level. The Trust's financial forecast shows that the organisation is on course to reach the reserve target level by the end of the current financial year (September 2022).

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes. In this reporting period, the designated fund is earmarked to fund the depreciation cost of tangible fixed assets in the future.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities comprises the costs of delivering the Trust's four programmes of work – advocacy, litigation and legal services, movement building activities and research and resources. Such costs include inter alia salary costs for the Trust's staff and its partners, litigation and legal fees, costs of hosting workshops and events, research consultancy fees and grants, design and printing costs, travel and other costs, undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

k) Allocation of support costs

Resources expended are allocated to a particular programme of activity where the cost relates directly to that activity, or are split between programmes where an activity results in impact under more than one programme. The allocation of support costs – the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central functions of the organisations – is apportioned between these programmes of activity based on the proportion of total direct programmatic expenditure on each programme.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Support and governance costs are allocated to each programme of activities on the basis set out below. This is based on the proportion of the organisation's total direct (non-staff) expenditure on charitable activities which falls within each programme.

● Advocacy	20%
● Litigation & Legal Services	4%
● Movement Building	36%
● Research & Resources	40%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer Equipment	5 years
● Office Equipment	5 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

r) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

s) Pensions

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £12,808.32. There were 5 scheme members at 30 September 2021. An amount of £3,245 of contributions was owed to the scheme as of that date.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
King Baudouin Foundation	17,150	-	17,150	18,086	-	18,086
Mary Kay Inc	72,662	-	72,662	-	-	-
Sigrid Rausing Trust	110,000	-	110,000	100,000	-	100,000
Other	60,891	-	60,891	10,384	-	10,384
	<u>260,703</u>	<u>-</u>	<u>260,703</u>	<u>128,470</u>	<u>-</u>	<u>128,470</u>

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Advocacy Activities						
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	–	36,921	36,921	–	–	–
Commonwealth Equality Project –	–	45,394	45,394	–	–	–
Sub-total for Advocacy Activities	–	82,315	82,315	–	–	–
Litigation & Legal Services Activities						
Undisclosed Project 4	–	13,272	13,272	–	18,698	18,698
Undisclosed Project 5	–	–	–	–	14,888	14,888
Other Grants	–	–	–	–	253	253
Sub-total for Litigation & Legal	–	13,272	13,272	–	33,839	33,839
Movement Building Activities						
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	–	49,229	49,229	–	–	–
Colonialism and Education – JRCT	–	26,261	26,261	–	–	–
Commonwealth Equality Project –	–	45,394	45,394	–	–	–
Undisclosed Project 4	–	9,954	9,954	–	33,657	33,657
Undisclosed Project 2	–	–	–	–	12,824	12,824
Undisclosed Project 5	–	–	–	–	26,798	26,798
Other Grants	–	2,500	2,500	–	–	–
Sub-total for Movement Building	–	133,338	133,338	–	73,279	73,279
Research & Resources Activities						
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	–	36,921	36,921	–	–	–
Undisclosed Project 2	–	–	–	–	12,824	12,824
Colonialism and Education – JRCT	–	26,261	26,261	–	–	–
Commonwealth Equality Project –	–	22,697	22,697	–	–	–
Undisclosed Project 4	–	9,954	9,954	–	22,438	22,438
Undisclosed Project 5	–	–	–	–	17,865	17,865
Other Grants	–	2,500	2,500	–	0	–
Sub-total for Research & Resources	–	98,333	98,333	–	53,127	53,127
Total income from charitable activities	–	327,258	327,258	–	160,245	160,245

Undisclosed projects are not disclosed due to the sensitivity of these projects.

The Trust allocates restricted income between our four programmes of activity based on assessment of the proportion of activities within each restricted grant-funded project which fall within that programme.

Note 3 above sets out restricted income received during the year and so does not include any income carried forward from previous years. Income for restricted grant-funded projects is frequently provided in advance, with unspent funds carried forward as restricted reserves (see Balance Sheet – £321,195 in restricted income funds was carried forward into the financial year 2019–20).

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

4a Analysis of expenditure (current year)

	Charitable activities							2021 Total £	2020 Total £
	Raising funds £	Advocacy £	Litigation & Legal Services £	Movement Building £	Research and Resources £	Governance costs £	Support costs £		
Staff costs (Note 7)	20,699	50,910	8,208	82,466	60,817	11,813	13,336	248,249	225,282
Rent, rates, utilities & insurance	-	-	-	-	-	-	24,582	24,582	53,295
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	1,960	1,960	2,723
Partners' expenses	-	-	-	6,692	6,692	-	-	13,384	12,405
Sub-grants (Note 6)	-	95,581	15,411	154,825	114,179	-	-	379,996	116,956
Workshops, forums & roundtables	-	5,001	-	7,502	-	-	-	12,503	17,555
Research & publications	-	12,154	-	-	48,616	-	-	60,770	7,849
Project travel	-	-	-	7,587	-	19	-	7,606	29,724
Project consultants	-	-	-	25,267	58,956	-	-	84,223	60,118
Litigation fees and costs	-	-	5,322	-	-	-	-	5,322	-
Audit and accounting fees	-	6,652	1,073	10,776	7,947	1,673	-	28,121	14,339
Bank charges	-	-	-	-	-	6,894	-	6,894	3,709
Depreciation and loss on disposal of fixed assets	-	492	79	797	588	-	-	1,956	3,329
Intern stipend/volunteer expenses	-	-	-	-	-	-	-	-	11,330
Forex movement	-	(146)	(24)	(237)	(175)	-	-	(582)	16,059
Other costs	-	4,466	720	7,234	5,335	-	-	17,755	41,994
Total direct costs	20,699	175,110	30,789	302,909	302,955	20,399	39,878	892,738	616,669
Allocation of support costs	-	8,128	1,478	14,426	15,846	-	-	-	-
Allocation of governance costs	-	4,158	756	7,379	8,106	-	-	-	-
Total expenditure 2021	20,699	187,396	33,023	324,714	326,907	-	-	892,738	616,669
Total expenditure 2020	28,335	134,767	99,770	216,409	137,388	-	-	-	616,669

The Trust applies a consistent methodology in designating expenditure between programmes of activity. Staff costs are allocated based on assessment of the proportion of total staff time spent on activities within each programme of activity. This is informed by staff time recording during the course of the year, though the final proportions are estimated, given that many of our activities sit across multiple programmes of work. For non-staff costs, expenditure items are allocated by the senior management team, based on the programme of work which each activity contributes to; this is informed by allocations made by budget holders. Again, a degree of estimation is required, given that many activities contribute to multiple programmes of work. Differences in the proportion of staff costs and non-staff costs attributed to each programme reflect the fact that certain programmes of work require a higher proportion of staff expertise, while others involve higher levels of direct expenditures. As set out in note 1k, support and governance costs are reallocated to programmes of activity based on the proportion of direct expenditures in each programme.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

4b Analysis of expenditure (prior year)

	Charitable activities							2020 Total £
	Raising funds £	Advocacy £	Litigation & Legal Services £	Movement Building £	Research and Resources £	Governance costs £	Support costs £	
Staff costs (Note 7)	28,335	62,860	26,940	44,901	44,901	8,989	8,356	225,282
Rent, rates, utilities & insurance	-	-	-	-	-	-	53,295	53,295
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	2,723	2,723
Partners' expenses	-	-	-	6,202	6,202	-	-	12,405
Sub-grants (Note 6)	-	23,391	23,391	46,783	23,391	-	-	116,956
Workshops, forums & roundtables	-	-	5,266	12,288	-	-	-	17,555
Research & publications	-	-	-	-	7,849	-	-	7,849
Project travel	-	5,945	5,945	17,835	-	-	-	29,724
Project consultants	-	6,012	6,012	36,071	12,024	-	-	60,118
Litigation fees and costs	-	-	-	-	-	-	-	-
Audit and accounting fees	-	3,180	3,180	3,180	3,180	1,619	-	14,339
Bank charges	-	-	-	-	-	3,709	-	3,709
Depreciation and loss on disposal of fixed assets	-	832	832	832	832	-	-	3,329
Intern stipend/volunteer expenses	-	4,532	-	-	6,798	-	-	11,330
Forex movement	-	4,015	4,015	4,015	4,015	-	-	16,059
Other costs	-	9,343	9,343	9,343	9,343	748	3,875	41,994
Total direct costs	28,335	120,110	84,924	181,450	118,536	15,065	68,249	616,669
Allocation of support costs	-	12,007	12,161	28,638	15,443	-	-	-
Allocation of governance costs	-	2,650	2,684	6,322	3,409	-	-	-
Total expenditure 2020	28,335	134,767	99,770	216,409	137,388	-	-	616,669

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

5a Grant making

	2021 £	2020 £
Cost		
Undisclosed grant 2	-	17,767
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	225,022	87,644
Undisclosed grant 4	100,685	11,546
Commonwealth Equality Project – FCDO	45,717	
Colonialism and Education – JRCT	8,571	
	<u>379,996</u>	<u>116,956</u>

At the end of the year

As part of our grant contracts, we work with partner organisations to implement our charitable activities across the world. In order to deliver certain activities and objectives, this includes either ourselves or our partners making sub-grants to third parties, within the framework of grant agreements with them. This note discloses those sub-grants made to third parties, with reference to the overall grant under which they took place. All grants were made to institutions.

Undisclosed grants are not disclosed due to the sensitivity of these grants.

6 Net expenditure for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	910	3,329
Loss or profit on disposal of fixed assets	1,047	-
Operating lease rentals:		
Property	13,060	45,709
Auditor's remuneration (excluding VAT):		
Audit	7,450	7,100
Other services	12,000	-
Foreign exchange losses or (gains)	(581)	16,059
	<u>(581)</u>	<u>16,059</u>

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	217,623	196,339
Social security costs	17,818	16,568
Employer's contribution to defined contribution pension schemes	12,808	12,375
	<u>248,250</u>	<u>225,282</u>

No employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year above £60,000 (2020: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £64,510 (2020: £62,090).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2020: £664).

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 5 (2020: 5).

Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2021 No.	2020 No.
Charitable activities	4.0	4.0
Management and administration	1.0	1.0
	<u>5.0</u>	<u>5.0</u>

9 Related party transactions

The Trust received a grant from one entity in which trustees had an official role: the King Baudouin Foundation – of which Luc Tayart de Boums is Chief Executive – made a grant of £17,150 (2020: £18,086). The Trust also received a fee from one entity in which a trustee had an official role: HelpAge International – of which Ferdous Ara Begum is a Trustee – paid a fee of £15,475 (2020: £nil).

Aggregate donations from related parties were £2,075 (2020: £5,000), which comprise donations from members of the board and senior management.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

11 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At the start of the year	6,066	28,926	34,992
At the end of the year	6,066	28,926	34,992
Depreciation			
At the start of the year	4,955	28,079	33,034
Charge for the year	1,111	847	1,958
At the end of the year	6,066	28,926	34,992
Net book value			
At the end of the year	-	-	-
At the start of the year	1,111	847	1,958

All of the above assets are used for charitable purposes.

12 Debtors

	2021 £	2020 £
Trade debtors	27,318	-
Other debtors	40,324	175,624
Prepayments	2,705	1,558
Accrued income	186,044	70,252
	256,391	247,434

Other debtors is after a provision made for bad debt of £54,882 (2020: £46,134).

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 13 below.

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	28,052	5,458
Taxation and social security	6,236	5,937
Other creditors	149,205	137,901
Accruals	60,582	21,452
	244,074	170,748

14 Pension scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £12,808 (2020: £12,375). There were 5 (2020: 5) scheme members at the balance sheet date. £3,245 (2020: £1,577) of contributions was owed to the scheme as of that date.

15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	–	–	–
Net current assets	5,721	–	24,612	30,333
Net assets at 30 September 2021	5,721	–	24,612	30,333

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	1,959	–	1,959
Net current assets	11,924	–	321,195	333,119
Net assets at 30 September 2020	11,924	1,959	321,195	335,078

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

16a Movements in funds (current year)

	At 1 October 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2021 £
Restricted funds:					
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	132,893	123,071	(318,853)	62,888	–
Commonwealth Equality Project - FCDO	–	113,485	(113,485)	–	–
Colonialism and Education – JRCT	–	52,521	(28,876)	–	23,645
Undisclosed Project 2	–	–	–	–	–
Undisclosed Project 4	188,837	33,180	(222,017)	–	–
Other projects	(533)	5,000	(3,500)	–	966
Total restricted funds	321,197	327,258	(686,731)	62,888	24,612
Unrestricted funds:					
Designated funds:					
Tangible Fixed Assets	1,959	–	–	(1,958)	–
Total designated funds	1,959	–	–	(1,958)	–
General funds	11,924	260,736	(206,010)	(60,930)	5,721
Total unrestricted funds	13,883	260,736	(206,010)	(62,888)	5,721
Total funds	335,078	587,993	(892,740)	–	30,333

The narrative to explain the purpose of each fund is given at the foot of the note below.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2021

16b Movements in funds (prior year)

	At 1 October 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2020 £
Restricted funds:					
Undisclosed Project 1	-		13,892	(13,892)	-
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	395,036		(262,143)	-	132,893
Undisclosed Project 2	41,368	25,649	(77,783)	10,766	-
Undisclosed Project 4	185,487	74,793	(71,443)		188,837
Undisclosed Project 5	-	59,551	(59,551)	-	-
Other projects	(786)	253	-	-	(533)
Total restricted funds	621,104	160,245	(457,027)	(3,126)	321,195
Unrestricted funds:					
Designated funds:					
Tangible Fixed Assets	5,288	-	-	(3,329)	1,959
Total designated funds	5,288	-	-	(3,329)	1,959
General funds	36,561	128,548	(159,641)	6,455	11,924
Total unrestricted funds	41,849	128,548	(159,641)	3,126	13,883
Total funds	662,953	288,793	(616,668)	-	335,078

Purposes of restricted funds

General Restricted Funds

Restricted funds are those provided for various programmes that the Equal Rights Trust is commissioned to perform throughout the world.

Undisclosed project 1 was a grant contract worth approximately £749k over 50 months. It ended in April 2019.

The Multi-Country "GSP" project was funded by the European Commission's EIDHR fund. It is a grant contract worth approximately £1,366k over 51 months and finished in February 2021.

Undisclosed Project 2 was a grant contract worth approximately £489k over 44 months and finished in December 2020

Undisclosed Project 4 was a grant contract worth approximately £576k over 45 months and finished in September 2021.

Undisclosed Project 5 was a grant contract funded by the UK Government's Foreign & Commonwealth Office. It was worth approximately £59k over a period of 8 months and finished on 31 March 2020.

General Restricted Funds (continued)

The Commonwealth Equality project was a grant contract funded by the UK Government's Foreign, Commonwealth and Development Office worth approximately £113K over a period of 6 months and finished on 31 March 2021

The Colonialism and Education project is a grant contract funded by the Joseph Rowntree Charitable Trust worth approximately £105k over 12 months and is due to finish 31 March 2022

Other Projects comprises restricted funds held at 30th September 2020 other than the specific funds listed above.

Each of these projects aims to promote the realisation of the rights to equality and non-discrimination through the delivery of one or more of the core charitable activities of the Trust – Advocacy, Movement Building, Litigation & Legal Services, and Research and Resources – in one or more jurisdictions. These projects together represent over 95% of the restricted funds held at 30 September 2020.

Purposes of designated funds

Tangible Fixed Assets – This represents the net book value of tangible fixed assets as of 30th September 2021. This fund will cover depreciation charges for the lifetime of all assets held.

Transfers between funds

Undisclosed Projects 1 and 2 are two projects which were implemented in the same country; the projects are undisclosed because of the security risks to human rights defenders if the existence of the projects were to be made public. Both projects came to an end during the financial year and the funds were closed. Funds were transferred from general unrestricted funds to Undisclosed Project 1 to bring this fund to zero, following losses as a result of exchange rate movements; conversely, funds were transferred from Undisclosed Project 2 to general unrestricted funds, following gains made as a result of exchange rate movements.

17 Analysis of cash and cash equivalents

	At 1 October 2020 £	Cash flows £	Other changes £	At 30 September 2021 £
Cash at bank and in hand	256,434	(238,418)	–	18,016
Total cash and cash equivalents	256,434	(238,418)	–	18,016

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2021 £	2020 £
Less than one year	1,785	11,908
One to five years	–	291
Over five years	–	–
	<u>1,785</u>	<u>12,199</u>

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

THE EQUAL RIGHTS TRUST

England & Wales - Charity number 1113288

Accounts

Company number: 05559173

Charity number: 1113288

The Equal Rights Trust

Report and financial statements

For the year ended 30 September 2020

The Equal Rights Trust

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The Equal Rights Trust

Reference and administrative information

For the year ended 30 September 2020

Company number 05559173

Charity number 1113288

Registered office and operational address: Second Home London Fields, 125–127 Mare Street, London E83SJ

Country of registration England & Wales

Country of incorporation United Kingdom

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Evelyn Collins	Chair
Andrew Charles Danby Bloch	Vice-Chair

Robin Allen
Ferdous Ara Begum
Luc Tayart de Borms
Virginia Mantouvalou
Quinn McKew
Helen Mountfield
Novide Refahi

Key management personnel	Jim Fitzgerald	Director
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Bankers Coutts & Co
440 The Strand
LONDON
EC4M 6YH

Solicitors Bates Wells & Braithwaite
2–6 Cannon Street
LONDON
EC4M 6YH

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108–114 Golden Lane
LONDON
EC1Y 0TL

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2020

The Trustees present their report and the audited financial statements for the year ended 30 September 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects and purposes of the Equal Rights Trust, as set out in our Memorandum and Articles of Association, are to promote equality of treatment and diversity throughout the world, in accordance with the principles contained in the Universal Declaration of Human Rights and subsequent United Nations covenants, conventions and regional human rights and equality codes, by all or any of the following means:

- Promoting understanding of the importance of equality and diversity in the context of human rights generally;
- Encouraging good practice in relation to equality and diversity;
- Promoting equality of opportunity and treatment without discrimination on any ground;
- Promoting awareness and understanding of the effective enjoyment of human rights without discrimination;
- Working towards the elimination of unlawful discrimination;
- Obtaining redress for victims of unlawful discrimination;
- Conducting research, providing education and training; and
- Giving advice and guidance on appropriate legislative, administrative and voluntary measures.

The Trustees have had regard to the Charity Commission's guidance on public benefit and consider that both the objects and purposes of the Trust, and the activities undertaken to achieve these objects and purposes are for the public benefit. When reviewing the charity's aims and objectives and in planning its future activities, the Trustees have regard to the public benefit of the organisation. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

The Trustees review the aims, objectives and activities of the charity throughout each year. The Trustees review the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes. This report looks at what the charity has achieved and the outcomes of its work in the reporting period.

Approach

The Trust was founded to pursue and promote a **unified perspective on equality**. The unified perspective centres on the right to equality as a right to participate in all areas of life on an equal basis, and emphasises the need to take a holistic, comprehensive approach to different types of inequalities, arising on the basis of different grounds, and in different areas of life. The unified perspective on equality provides the conceptual framework for all our work. At the national level, this means that we bring together actors working with and on behalf of different marginalised groups to promote the adoption, enforcement and implementation of comprehensive equality laws. At the international level, it means that we promote the development of comprehensive equality laws and examine the various intersections between equality law and other efforts to promote human rights and social justice, ranging from efforts to combat corruption to freedom of expression, and from torture and ill-treatment to sustainable development.

The Trust has, since its foundation, focused on how to promote equality through the enactment and implementation of equality law. We do this through **supporting equality defenders** – lawyers, civil society representatives, members of the media, legislators, judges and others committed to creating an equal world through law – giving them the knowledge, tools, resources and networks they need to secure the adoption and enforcement of equality laws.

Programmes and Activities

The Trust works in partnership to secure the adoption, enforcement and implementation of equality laws, and thus to enhance protection from discrimination for our ultimate beneficiaries. All of our programmes and projects are designed to contribute to this long-term objective.

The Trust undertakes its work through five programmes. Our **advocacy** programme seeks to promote legal reform on equality through the political process at the local, national, regional and international levels. Our **litigation and legal services** programme aims to improve the interpretation and implementation of laws on equality, through bringing strategic cases and providing legal assistance to victims of discrimination. Our **supporting equality movements** programme seeks to strengthen and support the work of equality defenders, through training and capacity building, and supporting the development of equality coalitions. Our **research and resources** programme works to generate resources for use by equality activists, to document patterns of discrimination and to map the links between equality and other human rights violations. Our **advisory services** programme, which started in 2018, provides advice and consultation for other institutions on how to mainstream the right to equality into training and approaches to other human rights work. Our programmes are not mutually exclusive, but interlinked, with activity under each one supporting and complementing that under each of the others.

Much of the Trust's programme work is delivered in the context of global or country-specific restricted grant-funded projects, for each of which a combination of activities within the programmes is

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employed. In the year 2019–20, the Trust undertook country-specific work in a total of 11 different countries across Europe, Western Africa, Central, South and South East Asia and South America.

Partnerships

The Trust implements its activities in partnership with equality defenders. Any country-specific activities are designed and implemented in partnership with at least one non-governmental organisation based in the country of operation. At the global level, we ensure the engagement of key stakeholders through international expert steering committees and other collaboration, both formal and informal, with relevant stakeholders. We see this partnership model as crucial to ensuring that our work is relevant to the needs of the equality community in question, be that the global community or specific communities at the national level, with a particular focus on civil society. Partnership working is also essential to ensuring the efficiency, effectiveness and sustainability of our work.

Achievements and impact

Strategy 2018–2022

The Trust is at the midpoint of our work to deliver our five-year Strategy, which was launched in April 2018, following a detailed process of review, reflection and consultation with our partners and stakeholders, including civil society activists, lawyers, academics, donors and experts working to promote equality across the world.

The Strategy espouses our vision of an equal world and reaffirms our mission to eliminate discrimination and ensure that everyone can participate in society on an equal basis. It centralises our key strength – our approach of working in an open, collaborative and supportive partnerships with equality defenders to secure the adoption and implementation of equality laws. In order to best serve equality defenders, our Strategy identifies three Goals:

- (1) Greater understanding of equality law and its centrality to rights and development;
- (2) Increased exercise and capacity among equality defenders; and
- (3) A growing international network of equality defenders.

We plan, monitor and evaluate our achievements with reference to these Goals. Our strategic priorities for the year 2019/20 were set out in our last annual report. The year 2020 has been transformative for the Trust. With increased unrestricted funding, we have been able to be both more strategic and more responsive in our work, while the COVID 19 pandemic has presented new challenges, driving us to innovate and collaborate in new ways. Key developments in the implementation of our five year strategy, include:

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- Launching a major initiative, in partnership with the Office of the UN High Commissioner for Human Rights (OHCHR) to produce *Protecting Minority Rights: A Practical Guide on Developing Comprehensive Anti-Discrimination Legislation*. The development of this flagship publication responds directly to the ongoing demand from our partners and other equality defenders around the world. It will play a central role in the delivery of our strategy, increasing knowledge of international best practice on equality law (**Strategic Outcome 1.1**) and equipping our partners with a crucial tool for their advocacy efforts.
- Establishing new partnerships to **increase understanding of the role of equality law in the realisation of rights and development (Strategic Outcome 1.3)**, including a ground-breaking collaboration with Transparency International on an investigation into the connection between discrimination and corruption, with Global Partners Digital on a Business and Human Rights guide for the tech sector. We also continued our work to advocate for an equal rights approach to sustainable development.
- Providing ongoing legal, strategic and practical support to Equality Coalitions working to **develop and advocate for the adoption of comprehensive equality laws** (Strategic Outcome 2.1) in countries such as Armenia, Kyrgyzstan and the Philippines.
- Expanding the reach of our strategic litigation programme through **providing expert legal advice to partners in a wider range of countries** (Strategic Outcome 2.3), including, for example, providing advice on international legal standards to Equality Now in an *amicus brief* in a case challenging the failure of the USA to ratify the Equal Rights Amendment to its Constitution.

Alongside work to deliver our strategy, the Trust developed a new programme of action in response to the COVID 19 pandemic, an event which both transformed the context in which we and our partners work and resulted in the development of new patterns of discrimination requiring a response by equality defenders. In the first phase of the pandemic, we established the **#NoCOVIDiscrimination Initiative**, a comprehensive programme of support for those working to combat the discriminatory impacts of state responses to COVID 19. This involved: (1) bringing together an unprecedented coalition of international equality organisations to issue a Global Call to Action, urging states to integrate equality impact assessment into their responses to the pandemic; (2) developing a training programme and manual on *Identifying, documenting and challenging the discriminatory impacts of state responses to COVID 19* and delivering webinars to trainees from 32 countries; and (3) establishing a grant scheme to provide technical, strategic and financial support to 20+ organisations in 8 countries to document and challenge discriminatory impacts of state pandemic responses.

Programmes

As elaborated above, our work is delivered through five programmes of work, each of which is designed to contribute towards our Goals. We set out below this year's highlights of our activities, achievements and impact below.

Advocacy

We advocate for improvements to international standards on the rights to equality and non-discrimination and provide strategic, technical and practical support to equality defenders in their efforts to bring national equality laws, policies and practices into line with international standards. Our advocacy programme is critical to our goal of achieving greater understanding of equality law and its centrality to rights and development (Goal 1), in particular our aim to increase knowledge of international best practice on equality law (Outcome 1.1). Our advocacy programme is also central to our work to increase the expertise and capacity of equality defenders (Goal 2), through the support we provide to those advocating for equality law reform. This includes, at the national level, providing technical, strategic and practical support to equality defenders as they develop and advocate for the adoption of comprehensive equality laws, while also supporting efforts to engage with international human rights mechanisms (Outcome 2.1).

International advocacy

Despite disruptions engendered by the COVID-19 pandemic the Trust undertook and supported a wide range of advocacy initiatives during the year. Broadly, our international advocacy work can be divided into three strands: (i) supporting our partner equality defenders to advocate for the adoption of comprehensive anti-discrimination legislation and improved implementation of existing legal protections for individuals exposed to discrimination; (ii) engaging with the UN system, global civil society and other stakeholders on the role of equality law in realising other rights and sustainable development.

As part of strand one of our advocacy work, we supported partners from a range of countries – from Cabo Verde to Pakistan – to engage with the UN system. For example, following submissions by the Trust and our partners, the UN Human Rights Committee urged Armenia to move forward with the draft law on ensuring equality and to respond to concerns that the draft law (a) does not contain an extensive list of prohibited grounds of discrimination, (b) lacks a definition of direct, indirect, and multiple discrimination and (c) does not guarantee the right to effective remedies. The Human Rights Committee also responded to our recommendations on the Philippines, requesting that the state indicate legislative and other measures taken to combat discriminatory laws and practices and to provide information about steps taken to develop comprehensive anti-discrimination legislation.

We also supported partners in a range of countries, including Mongolia and Armenia, to advocate for legal reform through the Universal Periodic Review mechanism. This included providing practical, technical and financial support to partners in Bolivia, Armenia, and Kyrgyzstan to attend Pre-Sessions

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which enabled them to engage directly state delegations, significantly increasing the chances that these recommendations would be tabled during the peer review process. At its 35th Session, the Working Group of the Universal Periodic Review made a series of relevant recommendations to Armenia and Kyrgyzstan, *inter alia*, concerning the need to adopt comprehensive equality legislation in line with international standards – the central recommendation made by the Trust and our partners.

As part of strand two of our advocacy work, the Trust made a number of thematic submissions to UN special procedure mandate holders, and UN treaty bodies, exploring the intersections between equality, non-discrimination, and related areas of international human rights law. This work included, *inter alia*, a submission to the UN Special Rapporteur on religion on the subject of eliminating intolerance and discrimination based on religion or belief and the achievement of the sustainable development goals; extensive engagement with the Human Rights Committee on its Draft General Comment No. 37 on the Right of Peaceful Assembly; and a submission to 12 UN Special Procedure mandate holders on the impact of the COVID-19 pandemic on the enjoyment of human rights. These engagements all impacted the final recommendations made by the relevant entities. For example, following our engagement on the discriminatory impacts of state responses to COVID 19, the UN Special Rapporteur on racism urged States to make equality and non-discrimination impact assessments a prerequisite for the adoption of systems based on emerging digital technologies, noting that the impact assessment must incorporate consultation with marginalized groups.

Alongside our regular international advocacy work, in May 2020, we launched the #NoCOVIDiscrimination Initiative. In the first phase of this Initiative, we brought together an unprecedented coalition of 12 leading global equality organisations – including the Minority Rights Group, HelpAge International and Outright International, for example – to issue [a global Call to Action](#) developed by the Trust. This Call to Action expressed grave concern at the emerging evidence of the discriminatory impacts of state responses to the COVID 19 pandemic and called for states to integrate equality impact assessments into their policy responses. The Call to Action was disseminated widely to equality defenders and organisations across the world – including to our partners in 50+ countries – and received widespread approval within the global equality movement. We disseminated the Call to our partners in 50+ countries and worked with co-signatories to share it with thousands of civil society organisations across the globe.

Domestic advocacy

At the domestic level, much of our advocacy work during the year was centred on working with and supporting coalitions working to develop and advocate for the adoption of comprehensive equality laws in countries such as Armenia, Kyrgyzstan, and the Philippines, although opportunities for direct advocacy were severely limited in the second half of the year by the pandemic. Additionally, we continued to provide practical and technical support to individual organisations to undertake more targeted and discrete advocacy activities aiming to reform existing laws, improve their implementation or raise awareness among rights-holders and duty-bearers.

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For example, in October 2019, the Trust met with the Non-Discrimination and Equality Coalition, our partner in Armenia to discuss next steps in our efforts to secure amendments to the government's draft comprehensive equality legislation, published in July, and to develop plans to support their advocacy. The trip coincided with our participation in the events surrounding the Aurora Prize for Awakening Humanity which took place in Yerevan, Armenia. The Equal Rights Trust was nominated as a beneficiary organisation by Huda Al-Sarari – one of the three persons shortlisted for the award. The trip provided an opportunity for the Trust to advocate for amendments to Armenia's draft Law on Ensuring Equality, including through engaging with local media and other stakeholders. Following the trip, we wrote to the Ministry of Justice outlining our concerns with the Draft Law and urging amendments in seven essential areas. We then continued to support the Coalition to engage with the authorities, until such advocacy became impossible as a result of the government's focus on responding to the pandemic.

Also in late 2019, we were asked by our partner in Kyrgyzstan to review and comment on a draft comprehensive equality law which had been prepared over the preceding months by a working group of the Kyrgyz Equality Coalition. In January 2020, we completed a comprehensive review and analysis of the new draft Law, making a series of recommendations which were welcomed by the working group. Alongside this, we engaged directly with officials from the Kyrgyz government on the need for, and necessary content of, comprehensive anti-discrimination law, if the state is to meet its international law obligations to prohibit all forms of discrimination.

Strategic litigation and Legal Services

We support and participate in strategic litigation which is aimed at generating jurisprudence that advances the enjoyment of the rights to equality and non-discrimination and ensuring access to justice for victims of discrimination. At the international and regional levels, we provide technical and financial support to lawyers taking strategic equality and non-discrimination cases to international and regional courts and committees as part of our commitment to increasing their expertise and capacity to litigate to improve judicial interpretation of equality laws (Outcome 2.3) and to enable access to justice for victims of discrimination (Outcome 2.2). Where relevant and desirable, we also intervene as a third party in equality and non-discrimination cases, providing progressive equality analysis on the applicable rights to equality and non-discrimination and thus contributing to our Outcomes 1.1 and 1.3. At the national level, as with our advocacy work, our focus is on increasing the expertise and capacity of equality defenders (Goal 2) and all our national level litigation work is undertaken in partnership with national lawyers and civil society representatives, whom we support to identify and develop strategic cases designed to improve interpretations of the rights to equality and non-discrimination. We also support lawyers and non-governmental organisations to design equality-sensitive legal service mechanisms and provide legal services to those who have experienced discrimination.

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Strategic litigation

Our strategic litigation work during the year focused on influencing the jurisprudence of the European Court of Human Rights (ECtHR) and supporting domestic litigation in select jurisdictions. We also participated as an *amicus curiae* in our first intervention before a court in the United States of America.

On 29 January 2020, the Trust, together with Equality Now and the European Human Rights Advocacy Centre, submitted a Joint Third Party Intervention in the case of *TV v Russia*. The applicant in this case claims that the State failed to conduct an effective investigation into her allegations of rape by her husband. Building on our previous intervention in *Volodina v Russia* and the Court's positive judgment in that case, the three organisations highlighted the necessity of examining rape complaints and their investigation under the right to non-discrimination in conjunction with the prohibition of torture or inhuman or degrading treatment. This is the first case before the European Court of Human Rights (ECtHR) to consider whether a state's failure to investigate marital rape amounts to state discrimination against women.

The Trust submitted additional requests to intervene before the Court during the course of the year, including in the case of *Lapunov v Russia*. The case concerns the abduction, detention and ill-treatment of a gay man by state agents in Chechnya, and the authorities' failure to investigate his subsequent complaint. In its written submissions the Trust argued the importance of the Court's recognition of discriminatory torture and other ill-treatment as qualitatively distinct from other instances of torture and ill-treatment in a way which demands specific acknowledgment, and which necessitates a distinct response to combat both discrimination and torture.

At the domestic level, the Trust was one of a number of organisations invited by the leading global women's rights organisation, Equality Now, to join an *amicus curie* brief to the United States District Court for the District of Columbia in the case of *Virginia et al. v. Ferriero*, a case concerning the incorporation of the Equal Rights Amendment (ERA) into the United States Constitution. Submitted in June, the *amicus* highlights *inter alia* that the United States' failure to adopt the ERA violates its binding international non-discrimination obligations. This case is a very significant step to constitutional sex equality in the United States.

In March 2020, the Trust hosted a strategic litigation workshop in Belgrade, Serbia for 15 lawyers from a third country (the training being located outside the focus country for security reasons). The workshop explored best practice on strategic litigation, including the development of cases in the national courts, litigation at the international and regional levels, and developing case strategies. The workshop was well received with each of the participants rating the content and delivery of the workshop and knowledge and responsiveness of trainers as either "good" or "very good" in evaluation forms.

In a related development, during the year, the Trust, Ashurst and our partner lawyers in Serbia were nominated for two pro bono awards: the *Law Works Pro Bono Awards* for best international pro bono project, and the *Good Lobby Awards*. In both cases, the focused on the innovative elements of our pro bono partnership – fostering a long-lasting, sustainable partnership between an international

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law firm, and international NGO, a domestic NGO and domestic lawyers, which sees pro bono support provided by the same legal team from inception through to the end of the case.

Legal services

During the course of the year, the Trust concluded a legal services grant scheme in one country and initiated a new legal services support scheme in another. For security reasons, these countries cannot be identified. Both schemes aimed at providing financial support and technical guidance to lawyers and civil society organisations to provide legal services to victims of discrimination. In the first scheme, 140+ survivors of discrimination on various grounds were provided with legal assistance under the first grant scheme, and 25+ cases were presented before domestic courts, while 30+ lawyers at seven organisations increased their knowledge of and capacity to apply the rights to non-discrimination and equality in their work. In the second scheme, which will operate until the third quarter of 2021, we anticipate that at least 600 legal consultations will be provided to individuals exposed to discrimination.

Supporting Equality Movements

Supporting equality movements is at the heart of the Equal Rights Trust's mission and purpose. It is central to the achievement of Goal 2 of our Strategy – the increased expertise and capacity of equality defenders. Through this programme, we provide training, mentoring and other forms of capacity-building support; we make available small grants to support capacity and skills development; and we support the establishment and strengthening of national equality coalitions. We work with civil society organisations, lawyers, trade union representatives and others to provide them with the technical and practical skills they need to promote equality and combat discrimination, and to support the development of coalitions. Through this work, and through providing practical and financial support, particularly to those at risk, we aim to empower civil society and their allies to improve equality law and its implementation.

Over the course of the year, we have worked towards our goals at three different levels: (a) training and supporting individual equality defenders to better enable them to be part of a broader movement; (b) helping national equality coalitions to develop and grow; and (c) facilitating cross-border peer-to-peer exchanges for the sharing of best practice and sense of community.

Training

Due in large part to the coronavirus pandemic, the Trust conducted fewer in-person training workshops than in previous years. However, we have continued to provide strategic and technical support to equality defenders, including through our online training platform, and through webinars which reached almost 200 activists and lawyers from 32 countries.

As set out in our 2018–19 report, following a lengthy development and testing process, last year saw the completion and launch of our multilingual, interactive online learning platform. The launch

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of the platform was a key strategic priority for the Trust, given its potential to significantly expand the reach and impact of our training programme on international standards on equality law and to enable exchange of best practice between equality defenders. During the year, the Trust commissioned an expert consultant to upgrade the training platform and at the end of the year, it was available to equality defenders in 10 countries – Armenia; Bolivia; Cabo Verde; Russia; Georgia; Kyrgyzstan; Mongolia; Pakistan; Paraguay and the Philippines. As a result of these efforts, there are now over 500 platform users across these jurisdictions, and we expect this number to continue to increase.

As noted above, in May 2020, we launched the #NoCOVIDiscrimination Initiative, a comprehensive programme of action designed to support equality defenders in their essential work to identify, document and challenge discriminatory state responses to the COVID-19 pandemic. Under this initiative, we offered training; legal, technical and strategic support; and support with securing funding for organisations seeking to undertake monitoring and advocacy on discriminatory state responses to the pandemic. Between June and September 2020, we held four webinars (two in English, one in Spanish and one in Russian). The webinars were attended by 177 equality defenders from 32 countries, including: Argentina; Armenia; Belgium; Bolivia; Bosnia and Herzegovina; Botswana; Cabo Verde; Colombia; Egypt; Ethiopia; France; Georgia; Greece; India; Indonesia; Kazakhstan; Kenya; Kyrgyzstan; Maldives; Moldova; Mongolia; New Zealand; Pakistan; Paraguay; the Philippines; Russia; Tajikistan; Thailand; the United Kingdom; the United States of America; Uzbekistan; and Zambia.

Support to Equality Coalitions

The Trust sees collaboration between equality defenders working with and on behalf of different discriminated groups as essential in enhancing mutual understanding and solidarity and as central to the effectiveness of efforts to promote reform and implementation of equality law. As such, over the course of the year, we continued our work to establish and support equality coalitions working with such coalitions in 6 countries.

One of the most significant achievements during the year was the establishment of a new Equality Coalition in Cabo Verde by a group of 20+ civil society organisations working with and on behalf of different discriminated groups. This meeting followed a roundtable discussion in August 2019 to discuss the need and potential for increased and improved collaboration between organisations working on equality issues. At a second roundtable discussion on 27 and 28 November, the Trust's national partner presented a proposal to establish an Equality Coalition with the long-term objective of securing the adoption of a comprehensive equality law. The Trust's Director participated in the meeting, presenting on comparative experiences of coalition-building on equality and facilitated discussions among participants. The proposal to establish a new Coalition received enthusiastic support, with the members agreeing to move forward and agreeing the mission, objectives, and structure. Following this agreement, the Trust provided funding, together with technical and strategic support, to enable the participant organisations to formalise and launch the Coalition.

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As noted above, the Trust continued our work to support civil society movements advocating for the adoption of comprehensive equality laws in their countries. For example, in the Philippines, we continued to support the Stop the Discrimination Coalition to expand its membership and develop a shared position on a Comprehensive Anti-Discrimination Bill which has since been lodged with the Senate (including potential amendments to bring it into line with international standards). In December, the Trust co-convened a national conference of the anti-discrimination law with the Coalition, UNDP and the Philippines' National Human Rights Institution. At the conference the Trust presented on international standards in equality law and comparative experiences in the development and advocacy of comprehensive equality law and provided input into the strategy development process.

Grants and mentoring

Grant-making and mentoring are key components of our model for supporting equality defenders, providing as they do the opportunity to build sustainable capacity with selected organisations. All of our grants provide a framework for the Trust to provide technical support and guidance to grantees, with the aim of building their capacity to combat discrimination over the long term.

Throughout the year, we continued to provide support to 20+ grantees in ten countries for activities including research, monitoring and documentation, policy advocacy, community awareness-raising, sensitisation and capacity building, and the delivery of legal services. Alongside direct financial assistance to these activities, our support ranged from advising on the development of research materials and direct editorial input in communications and advocacy materials to the provision of training, direct policy advocacy and engagement with stakeholders, and the review and assessment of draft legislation.

In July 2020, we launched a new call for applications as part of our #NoCOVIDiscrimination initiative, which aimed to support equality defenders to document, monitor and challenge discrimination in state responses to the COVID-19 pandemic. We received 55 applications from eight countries under the call. Nineteen applicants were successful in their bids and were selected in mid-September, for implementation commencing in October 2021. Activities supported under this initiative range from documenting the discriminatory impact of State education policies on persons with disabilities in Kyrgyzstan; to monitoring and awareness raising of the impact on domestic workers in Bolivia and Cabo Verde and transgender persons in Paraguay and Pakistan; as well as discrimination in the workplace in Armenia and the Philippines.

During the year, the Trust continued to provide direct financial support, and training to meet the safety and security needs of equality defenders in countries where work on equality and non-discrimination entails significant personal risk. These countries are not disclosed for security reasons.

Research and Resources

We place a high value on research and its impact on advancing equality. Our research aims to enhance the discourse on the rights to equality and non-discrimination and to equip equality activists with the necessary tools to expose discrimination and hold state and non-state actors to account. As such it has a central role in our achievement of Goals 1 and 2 of our Strategy. We undertake research ourselves, for the advancement of understanding and awareness of progressive concepts in equality law (Outcome 1.2) and for greater recognition of the role of equality law in the achievement of rights and development (outcome 1.3). In addition, through our partnerships, we provide practical, financial and technical support to equality defenders to document and report abuses (Outcome 2.4) and publish resources which assist them in advocating and litigating for equality (Outcomes 2.1–2.3).

Reports and publications

As set out above, in March 2020, we began work towards the development of the *Practical Guide on Developing Comprehensive Anti-Discrimination Legislation*, which is being produced by the Trust in partnership with the Office of the UN High Commissioner for Human. The Guide aims to fill a long-term expressed and identified need for a go-to manual for Governments, Parliaments, NHRIs, UN staff, civil society representatives and minority and other human rights defenders on the necessary content and structure of comprehensive anti-discrimination law if states are to meet their obligations under international human rights law, together with concrete country-based practices and practical guidance for policy makers and CSOs. The development of the Guide – which is being undertaken by a joint ERT–OHCHR research team – is being steered by an expert Advisory Committee, comprising current and former UN special procedure mandate holders, treaty body members, esteemed legal academics and practitioners from every global region. Following in depth legal research and a period of extensive consultation, a final draft of the Guide is expected to be published in June 2021.

Alongside this project, the Trust reached agreement with Transparency International to co-author a publication on the links between corruption and discrimination and the impact of these linked problems on the achievement of the Sustainable Development Goals. The Study will feature case studies from grassroots and international organisations and will be peer reviewed by leading experts in the field of discrimination as it relates to age, ethnicity and race, sex, sexual orientation and gender identity, and religious belief. The report will offer a series of recommendations to States and civil society focused on strengthening mutual understanding of the causal connection between the two phenomena and identifying common solutions. The study signals the need for sustained and systematic research on this underexplored topic. During the year, the partners made significant progress in conceptualising the links between discrimination and corruption and in identifying and developing case studies for the report.

Alongside these major global publications, the Trust continued to work with partners in several countries to develop research publications documenting patterns of discrimination and analysing

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and assessing the adequacy of national legal frameworks on equality. These publications are due to be published in 2021 and will be reported on in our next annual report.

Support to research and documentation

During the year, the Trust continued to provide technical input to research and advocacy produced as part of our coalition building, and grant-scheme initiatives (described above), and undertook research to support publications developed by our partner organisations.

For example, in Bolivia, the Trust and our partner Comunidad de Derechos Humanos completed a study on the effectiveness of the country's existing equality law, Law 045. The Trust produced a chapter on international standards on equality law and its enforcement and implementation, while Comunidad completed a validation of its analysis of Law 045 and its research on barriers to the implementation of the Law, with participation from national experts on human rights and equality.

In another example, at the invitation of Global Partners Digital (GPD), we provided input to a guide for the National Action Plans on business and human rights in respect of the tech sector, which was published in July 2020 by GPD and the Danish Institute for Human Rights. Our contribution focused on: highlighting the discriminatory impacts of the activities of the tech sector on the equal enjoyment of the rights to privacy and freedom of expression; outlining the non-discrimination obligations of states and private actors and the wider responsibilities of the private sector; and providing guidance on how such obligations and responsibilities should be addressed in the National Action Plan process and content.

Advisory Services

During the year, we continued to make progress in the development of our Advisory Services programme, through which we seek to support the efforts of other organisations to mainstream equality law into their work. For example, in Kyrgyzstan, we continued our collaboration with the Office of the UN High Commissioner for Human Rights (OHCHR). This included participating in a high-level meeting with representatives of the government on the need for equality law reform in that country, and a series of follow up activities. The Trust was brought in by OHCHR as an independent international expert, as part of an effort to increase consensus among government representatives on the need for equality law reform to comply with the state's international legal obligations. The event is the latest step in a long-term effort by the Trust and the OHCHR to support the work of the Kyrgyzstan Equality Coalition to develop and advocate for the adoption of comprehensive equality law.

Grant-making

The Trust makes significant use of grant-making in the delivery of our programmes of work and the achievement of our charitable purposes. In our country-specific projects, we make grants to our in-country partners in order to provide them with the funds required to implement activities and cover

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related operating costs. These partnerships are a central feature of the Trust's country-specific work, ensuring that our work is relevant, effective and sustainable.

In addition, we use sub-granting schemes, through which we provide financial, practical and technical support to civil society organisations in the countries in which we work. Sub-grants are made for the purposes of supporting research and documentation, the delivery of legal services and advocacy and awareness-raising activities. In addition to these schemes, in countries where human rights defenders are at risk because of their work to combat discrimination and promote equality, we provide safety and security grants to vulnerable individuals.

Internships, Fellowships and Volunteer Scheme

The Trust maintains a fully funded internship scheme, through which we aim to provide a minimum of two funded legal research internships each year. Interns are selected through a competitive process, and those selected to join the scheme are offered a needs-based grant to cover their cost of living. Internships are between three and nine months in duration, and are designed as an educational and development opportunity, for those seeking to build a career in the human rights sector. While meeting their desired learning outcomes, our interns provide research support across all of our programmes and also support our fundraising work. In addition to the internship scheme, from time to time the Trust offers fellowships, which differ from the internships in that they focus on providing support to one or more of our major projects. Fellows also benefit from a grant.

Alongside our internship and fellowship programmes, the Trust maintains an Equality Volunteers Network, through which those interested in providing practical support to our work can contribute. Members of the volunteer network are engaged on an as-needed basis, with requests to undertake specific research or communications tasks. Over the course of the year, members of the network undertook research in support of a number of major publications.

Pro-bono acknowledgment

It is not currently possible for the Trustees to attribute an economic value to the contribution made by our volunteers and *pro bono* partners, but the contribution which these individuals make to the Trust's work is significant and highly valued by both Trustees and staff.

Plans for the year ahead

Our plans for the remainder of 2021 and 2022 are focused on the delivery of our five-year strategy. In particular, our priorities will be:

1. Complete and publish the *Practical Guide on the Development of Comprehensive Anti-Discrimination Laws*, in partnership with the Office of the UN High Commissioner for Human Rights (O1.1)

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2. Launch a new initiative examining the discriminatory impacts of algorithmic decision-making and artificial intelligence and developing guidance on the application of equality law (O1.2)
3. Launch the study on the links between discrimination and corruption which we have produced in collaboration with Transparency International and promote adoption of its recommendations (O1.3)
4. Continue the legal, technical and strategic support we are providing to equality coalitions working to develop and advocate for new equality laws in countries such as Armenia, Ghana, India, Kyrgyzstan and the Philippines (O2.1)
5. Establish a global equality defenders' network, starting with the launch of *Together for Equality: Why and how a comprehensive approach to challenging discrimination works*, together with partners from 15 countries across the globe (O3.3).

Principal risks and uncertainties

Over the course of the year, the staff assessed risk by reference to our organisational risk policy as part of our ongoing work identify and manage risks. The top risks which the Trust faces are as follows:

(1) Liquidity and Funding

Liquidity and funding risk is the risk that the Trust fails to secure sufficient income to sustain its activities, including due to loss of income as a result of exchange rate movements or recovery orders following project audits. The Trust relies for the majority of its income on restricted grant funding tied to the implementation of specific projects, together with unrestricted grants. This reliance inevitably creates risks around liquidity and funding, though the organisation continues to make progress in minimising and mitigating these.

During the year, the Trust continued to pursue its plan for diversifying sources of funding and increasing unrestricted funding to mitigate its financial risks. This strategy has already led to an improvement in the balance between funding from restricted and unrestricted funds: the Trust received £128,470 in unrestricted funding in 2020, compared with £71,805 in 2019 and £37,970 in 2018. The organisation is on course to further increase both the amount and proportion of total income from unrestricted sources in 2021, providing the organisation with greater financial flexibility and mitigating against risk of loss. More broadly, the organisation has been successful in securing sufficient income to sustain its work: 100% of core operating costs are funded to the end of the 2021 financial year, while 50% of forecast operating costs for the 2022 financial year are already secured.

A proportion of the Trust's current and past funding is from the European Union which imposes onerous restrictions and conditions on the recognition of expenditure. There is a risk of the European Union recovering income where documentation is adjudged to be ineligible. In previous years, the Trust has been subject to recovery orders. Since 2017, the Trust has reviewed and

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improved its financial procedures, mitigating against the risk of future losses. The organisation was subject to a further audit in 2020, but this did not result in any finding of ineligible expenditures.

In addition to this risk, the Trust has been increasingly exposed to losses as a result of exchange rate movements in connection with the implementation of restricted income projects. These losses resulted in a reduction in the organisation's unrestricted reserves in both 2020 and 2019. While this risk cannot be fully mitigated, the Trust has taken steps to identify and project future losses and account for these in our budget forecasts, thus limiting the impact on unrestricted reserves.

While the Trustees are satisfied with the level of the Trust's reserve given the scale and complexity of the 's operations, it is below their target level. The staff has developed income generation plans with the intention of reaching the organisation's target reserves by the end of the financial year 2021-22.

(2) Safety and security of staff, partners and beneficiaries

Safety and security risk is the risk that the Trust's staff, our partners or our beneficiaries are subjected to physical harm, deprivation of liberty or other damage to their personal safety.

The Trust continues to work in a number of hazardous environments where conflict, instability or repressive regimes pose a risk to the safety and security of human rights defenders. To counter these risks, the Trust follows its established safety and security risk assessment procedures and standard operating protocols. Pursuant to our five-year strategy, we are focussing our work increasingly in countries where the Trust and its partners can make a tangible impact on law and policy. This in turn is resulting in a gradual reduction in the number of high-risk countries in which the Trust is working, and this work now represents less than 20% of all of our in-country activities.

(3) Restrictions on civil society activity

Restrictions on civil society activity is the risk that government laws, policies or practice on the regulation of our civil society partners prevents the implementation of our activities, results in asset freezes or other financial loss.

The Trust is a civil society organisation that works to support and empower other civil society organisations to improve protection from discrimination and promote equality through law. Almost all of the Trust's work is delivered in partnership with civil society organisations. As such, the increasingly restricted environment for civil society activity in many parts of the world poses a material and growing risk to the 's work. At their most severe, restrictions on civil society activity can prevent the successful implementation of projects. In many other countries where restrictions exist, the costs of achieving our objectives are higher due to the additional burdens on staff time. The Trust continues to monitor the environment in the countries in which we work and to find new ways to operate in light of new restrictions in collaboration with our partners. In the long term, our planned shift in focus to countries where our support can have the greatest impact is leading to a

reduction in the number of countries with highly restrictive environments in which the Trust is working.

4) COVID 19 pandemic

Since our last annual report, the scale of the COVID-19 pandemic has become apparent. Governments across the world – including in the United Kingdom, where the Trust is based, and in all of our project countries – have responded by imposing significant restrictions on movement both within and between countries (“lockdowns”). In March 2020, the Trust assessed the impact of the pandemic and these government responses on our work and began to take steps to respond to the risks which arose. We continued to monitor the situation throughout the year, adapting our plans and activities to both mitigate risks and to support our partners and beneficiaries to adapt and respond to the discriminatory impacts of state responses to the pandemic.

In the first phase of our response, we moved to remote working from 13 March 2020 and either cancelled or postponed all planned project events which involved gatherings of people. As the second phase in our response, we consulted our project and funding partners about necessary adaptations to our action plans for the year 2020, on the basis that disruption would continue throughout the year. Based on these consultations, we modified a number of planned activities to take place virtually and developed alternative plans of action, implementation mechanisms and timetables. We also identified some activities which could not be completed as intended. In the third phase of our response, we launched the *NoCOVIDiscrimination Initiative*, a grant scheme designed to support civil society to document and challenge the discriminatory impacts of state responses to the pandemic and to advance their equality agenda in this changed context. The funds for this scheme were identified from previously planned activities which we or our partners were forced to cancel as a result of the pandemic. These modifications allowed the Trust to continue to support our partners and to fulfil our mission, despite the radically changed context, and indeed to directly respond to the discriminatory impacts of the pandemic and state responses to it. At the time of writing, we continue to assess the safety and programmatic risks associated with the pandemic and remain in close contact with our donors, partners, and other stakeholders to ensure a robust and flexible response.

5) Operational risk

Operational risk is the risk of financial loss or reputational damage that arises as a result of inadequate or failed internal processes, people and systems, or external events (including legal risk). The Trust has put in place systems and controls that it believes are necessary to minimise its operational risk. These are reviewed at least annually or more frequently if required. If there is a breach of its systems and controls, the Trust undertakes an in-depth review to ascertain the cause and enhancements that are required.

Financial review

The financial results for the year which ended on 30 September 2020 are set out in the Statement of Financial Activities on page 27. The Trust's financial position at the end of the year is set out on page 28.

Income

The Trust's total income in the year (£288,793) was significantly lower than the previous financial year (2019: (£1,097,967)). There are three principal reasons for this, two of which relate directly to the COVID 19 pandemic:

(1) As discussed below, movement restrictions imposed in response to the pandemic required the suspension of planned advocacy, training and collaboration activities in the period March–September 2020 and the development of alternative activity plans. This resulted in the postponement of approximately £300,000 in planned programmatic expenditure to the first half of the financial year 2020–21, and a corresponding delay in the receipt of restricted income associated with this expenditure.

(2) The pandemic both disrupted the Trust's own fundraising plans and resulted in delays in the grant-making schemes of some of our donors, resulting in a lower level of both restricted and unrestricted income during the year. The impact of these delays was that income which we had expected to realise in the period April–September 2020 was not received during the year. For example: while we had expected to commence two to three new projects in the second half of the financial year, we instead commenced two new projects on 1 October 2020.

(3) Finally, the Trust's income in the year was impacted by the cyclical nature of our restricted income projects. Due to the fact that the majority income for these projects is received in advance of expenditure, the Trust can carry significant sums of restricted income forward between financial years. When these funds are spent, this results in annual expenditure which exceeds income received during the year (with the balance being covered by the income carried forward). This occurred in both of the last two financial years, and again in 2019–20, where the Trust expended £288,335 in income carried forward from previous years.

The majority of the Trust's income in the financial year was secured from unrestricted grant contracts from trusts and foundations, with the remainder secured from institutional donors such as the European Union and others. This reflected the continued increase in unrestricted funding in both absolute and proportionate terms: the Trust secured £128,470 in unrestricted funding in 2020, compared with £71,805 in 2019 and £37,970 in 2018. This is largely the result of an increased focus on diversifying funding streams during the year and in 2019.

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For the year ended 30 September 2020

At the close of the financial year, the Trust held total net assets of £356,274 (2019: £662,953). Of these funds, £329,643 (2019: £621,104) was restricted income carried forward, representing funds which the Trust received for the implementation of grant-funded projects which have not yet been expended.

Expenditure

As with income, total expenditure in the year £595,473 was markedly lower than the previous financial year (2019: £1,146,892). This reflects two dynamics: (1) the impact of the COVID 19 pandemic on the work of the Trust's partners in restricted grant projects; and (2) the continuing reduction in the number of large, restricted income projects which the Trust is implementing, pursuant to our strategy of diversifying the organisation's funding base.

Movement restrictions imposed in response to the pandemic required the suspension and / or modification of planned advocacy, training and collaboration activities in the period March–September 2020. As explained above, in response to the pandemic, we established the #NoCOVIDiscrimination Initiative which involved, among other things, the reallocation of funds designated for these activities to grants focused directly on documenting and challenging the discriminatory impacts of state responses to the pandemic. The effect of these changes is that approx. £300,000 in planned programmatic expenditure moved from the financial year 2019–20, to the financial year 2020–21.

The second factor in the Trust's reduced expenditure during the year is that the organisation implemented a smaller number of large, restricted income projects than in previous years. This is an outcome of the organisation's long term strategy to diversify funding, with a focus on securing unrestricted income. It also reflects a planned shift in our approach to partnership working, with the organisation increasing seeking opportunities to collaborate as an expert partner in projects managed by our national partners, rather than acting as the main grant recipient and project manager.

Expenditure was distributed across our four areas of charitable activity as follows: Advocacy – 21%; Litigation and Legal Services – 16%; Movement Building – 35%; Research and Resources – 28%. This is broadly consistent with the distribution in previous financial years and reflects the fact that some of our charitable activities – notably training and grants for field research – require greater financial resources than others.

Reserves

At the end of the financial year the organisation held total funds of £365,274 (2019: £662,953). Of this amount, 92% (£328,643) (2019: 93%, £621,104) was restricted income carried forward.

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The Trusts' unrestricted reserve at the end of the year was £15,518. This represents a decrease of 62% (£15,218) on the previous financial year, where the reserve stood at £41,849. This deterioration in unrestricted reserves arose as a result of (a) the unrestricted reserve absorbing the impact of exchange rate losses on restricted income projects, as a result of the weakening of Sterling against the Euro and Dollar; (b) the write off of historic debts which the Trust had identified as unrecoverable.

The reduction in the level of the Trust's unrestricted reserves is clearly unwelcome. Nevertheless, the Board is reassured that the staff have (a) completed the process of reviewing and writing off historic debts; (b) identified further potential exchange rate losses arising from ongoing restricted income projects and accounted for these in our forward budget; and (c) secured sufficient unrestricted income to increase unrestricted reserves to the Board's agreed reserve target over the current and next financial years, after accounting for these potential losses.

The Trust adopted a new reserves policy in 2019. The policy was developed in line with prevailing best practice and bases the Trust's reserve target on a calculation of the risks to which it is exposed. Based on this policy, the Board has a targeted level of unrestricted reserves of £65,000 for the Trust. While the level of reserves fell to only 25% of this target at the end of the year 2019–20, the organisation is already in the process of rebuilding the level of free reserves. As at June 2021, the Trust has already secured sufficient income to increase unrestricted reserves to at least 50% of target by September 2021, and we aim to realise further income through ongoing fundraising efforts to achieve 75% of target by this date. The Trust's fundraising strategy and financial forecasts aim to reach 100% of the reserve target by September 2022.

Financial Position

The Board considers that the Trust remains a going concern. Indeed, the Trust's income position in 2021 is notably stronger and more secure than in recent years, in particular as a result of the organisation's success in securing unrestricted grant-funding from the Sigrid Rausing Trust for the period 2021–23, and in diversifying its funding base, more broadly.

The Trust has secured income to cover 100% of operating costs in the financial year 2020–21 and to increase the unrestricted reserve. The Trust has secured 55% of forecast operating costs for the financial year 2021–22, comparing favourably with previous years. Based on our income projections, we expect to further rebuild the unrestricted reserve and also aim to increase the number of staff, though this latter step will be dependent on the success of our fundraising efforts.

Nevertheless, the Board notes some material uncertainty regarding the Trust's going concern status. As set out above, during the year 2019–20 the organisation's unrestricted reserves fell to 25% of the reserve target set out in the Reserves Policy. This increases the risk at which the organisation operates. In addition, the organisation's transition from the management of large, restricted income funds to smaller but unrestricted funds – while more secure and sustainable in the medium-term –

The Equal Rights Trust

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has resulted in short term pressures on cash flow. While these pressures are being managed, they do create a level of risk, a fact of which the Board is well aware.

As such, the organisation undertook analysis of the Trust's ability to operate as a going concern in various different scenarios. This focused on consideration of the impact – on both cashflow and overall operational budget – of the Trust falling short of its fundraising projections for the coming year. The Trust identified actions which should be taken in order to safeguard against the cash flow impact a fall in income, and these actions have been taken. We also identified further actions which would need to be taken in the event that the organisation were to fall short of its fundraising projections by up to 66% and satisfied itself that such action could be taken in a timely fashion to ensure that the organisation could continue to operate as a going concern.

As noted above, the Board is reassured by the progress made during 2021 to secure additional income and increase the level of unrestricted reserves by the end of the financial year 2020–21, which reflect the success of the organisation's transition towards a more diverse and unrestricted funding model. Completing this transition will address the risks which the organisation faces and is the route to a sustainable and secure future for the organisation.

Fundraising

During the year, the Trust did not run any public fundraising campaigns, receiving income instead from foundations and institutional donors under either unrestricted or restricted grants.

The Equal Rights Trust does not use professional fundraisers or commercial participators. The Trust nevertheless observes and complies with the relevant fundraising regulations and codes. During the year there was no non-compliance of these regulations and codes and we received no complaints relating to our fundraising practice

Structure, governance and management

The Equal Rights Trust is a charitable company limited by guarantee, incorporated on 9 September 2005 and registered as a charity on 15 March 2006. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association. The Trust is based and administered in the United Kingdom.

Board of Trustees

The Trust is governed by a Board of Trustees who are also Directors of the company. The Board meets at least four times each year to: provide strategic guidance; review and provide guidance on the Trust's programmes and projects; review and advise on the management of risks; review the assets and financial position of the Trust; and adopt plans of action and budgets.

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For the year ended 30 September 2020

The Board is currently composed of 9 Trustees, listed on page 1 of this report. Evelyn Collins serves as the Chair of the Board and Danby Bloch as the Vice Chair of the Board.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Staff

The Trustees delegate day to day management of the organisation to a Director. The Trustees take advice from the Director in respect of the Trust's programmes and projects, risks, financial position and budget, and action plans. Jim Fitzgerald is the Director of the Equal Rights Trust, a position he has held since 1 August 2019 (prior to which he was Co-Director from June 2016). Jim leads a team of five staff, three focused on delivering the Trust's programmatic and project work and one on financial management.

Appointment of Trustees

In accordance with the memorandum and articles of association there shall be at least three Trustees.

Starting in 2017, Trustee vacancies are advertised publicly. Applications are considered by a selection committee made up of three serving Trustees, which recommends a shortlist to the Board. Decisions on appointments are made by the full Board, in accordance with the articles of association.

All Trustees serve for an initial term ending at the third Trustees' annual meeting after the year in which they were appointed. All Trustees may serve for two additional terms of up to three years. No Trustee may serve for more than nine consecutive years, unless the Trustees consider that it would be in the best interests of the organisation for a Trustee to serve beyond that period, and the Trustee is then reappointed in line with the articles.

Trustee induction and training

Trustees are inducted through introductory meetings including the Chair or Vice Chair and Director before participation in their first Board meeting. The Trust does not have the capacity to provide formal training for Trustees.

Related parties and relationships with other organisations

During the year, the Trust received grants from one entity in which Trustees had an official role: the King Baudouin Foundation (grant of £18,086), of which Luc Tayart de Boums is Chief Executive. In addition, aggregate donations from related parties were £5,000 (2019: £12,775), which comprise

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donations from members of the board and senior management. Other than the grant noted here, the Trustees have declared that they have no conflict of interests.

The Trust has no subsidiaries and is not part of a wider network. However, as outlined above, the Trust implements all of its country-based work in formal partnership with at least one non-governmental organisation based in the relevant country. These partnerships are a central element of the Trust's approach to its work, ensuring the relevance and suitability of our projects and ensuring efficiency and effectiveness in implementation. Our partnerships are bi-lateral relationships, in which the parties are equal. Each partnership is regulated by a partnership agreement setting out the respective rights and obligations of each partner. Within this legal framework, the Trust and its partners seek to develop a fully cooperative, mutually beneficial relationship, in which the organisations act as genuine partners in the implementation of projects which both parties consider are relevant to the achievement of our objectives.

Remuneration policy for key management personnel

The pay of the Trust's Director is set by the Board of Trustees, as represented by the Chair and Vice Chair. The Director sets the pay for the Senior Management Team, and – in consultation with the Senior Management Team – all other members of staff. Staff pay bands are set with regards to salaries for similar positions in similarly situated organisations. Pay for all staff is reviewed at annual performance reviews.

Funds held as custodian Trustee on behalf of others

The Trust does not hold any funds as custodian Trustee on behalf of others.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of The Equal Rights Trust for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the 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 period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent

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For the year ended 30 September 2020

- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 30 September 2020 was 9 (2019: 9). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

Auditor

In 2017, following a review of its needs, the Trust tendered for the appointment of a new audit firm. Following a competitive process, Sayer Vincent LLP was appointed as the charitable company's auditor for the financial year 2016–17. Following the successful completion of that audit and per the terms of the competitive process, Sayer Vincent LLP was retained as the Trust's auditor.

The Trustees' annual report has been approved by the Trustees on 18 August 2021 and signed on their behalf by

Evelyn Collins
Chair, Board of Trustees

Independent auditor's report

To the members of

The Equal Rights Trust

Opinion

We have audited the financial statements of Equal Rights Trust (the 'charitable company') for the year ended 30 September 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of 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 30 September 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and,

Independent auditor's report

To the members of

The Equal Rights Trust

except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes 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

Independent auditor's report

To the members of

The Equal Rights Trust

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

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

19 August 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

The Equal Rights Trust

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 30 September 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Donations and legacies	2	128,470	-	128,470	71,805	5,755	77,560
Grant funding for specific charitable activities	3	-	-	-	-	178,392	178,392
Advocacy		-	-	-	-	216,202	216,202
Litigation & Legal Services		-	33,839	33,839	-	332,076	332,076
Movement Building		-	73,279	73,279	-	292,915	292,915
Research and Resources		-	53,127	53,127	-	-	-
Investments		79	-	79	822	-	822
Total income		128,548	160,245	288,793	72,627	1,025,340	1,097,967
Expenditure on:							
Raising funds	4a	28,335	-	28,335	24,436	-	24,436
Charitable activities	4a	-	-	-	-	-	-
Advocacy		33,529	101,238	134,767	5,425	274,884	280,309
Litigation & Legal Services		22,343	77,427	99,770	6,575	142,773	149,348
Movement Building		43,406	173,003	216,409	10,098	341,668	351,766
Research and Resources		32,028	105,360	137,388	8,908	332,125	341,033
Total expenditure		159,641	457,028	616,669	55,442	1,091,450	1,146,892
Net income / (expenditure) for the year and net movement in funds	6	(31,092)	(296,783)	(327,875)	17,185	(66,110)	(48,925)
Transfers between funds:		3,126	(3,126)	-	(43,874)	43,874	-
Net movement in funds		(27,966)	(299,909)	(327,875)	(26,689)	(22,237)	(48,925)
Reconciliation of funds:							
Total funds brought forward		41,849	621,104	662,953	68,537	643,341	711,878
Total funds carried forward		13,883	321,195	335,078	41,849	621,104	662,953

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

The Equal Rights Trust

Balance sheet

Company no. 05559173

As at 30 September 2020

	Note	£	2020 Total £	£	2019 Total £
Fixed assets:					
Tangible assets	11		<u>1,959</u>		<u>5,288</u>
			1,959		5,288
Current assets:					
Debtors	12	247,434		405,593	
Cash at bank and in hand		<u>256,434</u>		<u>475,399</u>	
		503,868		880,992	
Liabilities:					
Creditors: amounts falling due within one year	13	<u>(170,748)</u>		<u>(223,327)</u>	
Net current assets			<u>333,119</u>		<u>657,665</u>
Total net assets			<u><u>335,078</u></u>		<u><u>662,953</u></u>
The funds of the charity:	16a				
Restricted income funds			321,195		621,104
Unrestricted income funds:					
Designated funds		1,959		5,288	
General funds		<u>11,924</u>		<u>36,561</u>	
Total unrestricted funds			<u>13,883</u>		<u>41,849</u>
Total charity funds			<u><u>335,078</u></u>		<u><u>662,953</u></u>

Approved by the trustees on 18 August 2021 and signed on their behalf by

Name: Evelyn Collins
Title: Chair

The Equal Rights Trust

Statement of cash flows

For the year ended 30 September 2020

Reconciliation of net expenditure to net cash flow from operating activities

	2020	2019
	£	£
Net expenditure for the reporting period (as per the statement of financial activities)	(327,875)	(48,925)
Depreciation charges	3,329	1,321
Dividends, interest and rent from investments	(79)	(822)
Decrease in debtors	158,159	7,557
Increase in creditors	(52,579)	5,257
Loss on disposal of fixed assets	-	-
	<u> </u>	<u> </u>
Net cash used in operating activities	<u><u>(219,044)</u></u>	<u><u>(35,612)</u></u>

	Note	2020		2019	
		£	£	£	£
Cash flows from investing activities:					
Dividends, interest and rents from investments		79		822	
Purchase of fixed assets		-		-	
		<u> </u>		<u> </u>	
Net cash used in investing activities			79		822
Change in cash and cash equivalents in the year			(218,965)		(34,790)
Cash and cash equivalents at the beginning of the year			<u>475,399</u>		<u>510,189</u>
Cash and cash equivalents at the end of the year	17		<u><u>256,434</u></u>		<u><u>475,399</u></u>

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2020

1 Accounting policies

a) Statutory information

The Equal Rights Trust is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 244–254 Cambridge Heath Road, London, E2 9DA.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006/Charities Act 2011.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the Trust made a limited number of subjective judgements, for example in respect of the split of income and expenditures between different programmes of activity. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2020

1 Accounting policies (continued)

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes. In this reporting period, the designated fund is earmarked to fund the depreciation cost of tangible fixed assets in the future.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities comprises the costs of delivering the Trust's four programmes of work – advocacy, litigation and legal services, movement building activities and research and resources. Such costs include inter alia salary costs for the Trust's staff and its partners, litigation and legal fees, costs of hosting workshops and events, research consultancy fees and grants, design and printing costs, travel and other costs, undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

k) Allocation of support costs

Resources expended are allocated to a particular programme of activity where the cost relates directly to that activity, or are split between programmes where an activity results in impact under more than one programme. The allocation of support costs – the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central functions of the organisations – is apportioned between these programmes of activity based on the proportion of total direct programmatic expenditure on each programme.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Support and governance costs are allocated to each programme of activities on the basis set out below. This is based on the proportion of the organisation's total direct (non-staff) expenditure on charitable activities which falls within each programme.

● Advocacy	17.5%
● Litigation & Legal Services	17.8%
● Movement Building	42.0%
● Research & Resources	22.7%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2020

1 Accounting policies (continued)

l) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

m) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer Equipment 5 years
- Office Equipment 5 years

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

p) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

q) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

r) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

s) Pensions

The charity operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £12,375. There were 5 scheme members at 30 September 2020. An amount of £1,577 of contributions was owed to the scheme as of that date.

2 Income from donations and legacies

	Unrestricted	Restricted	2020 Total	Unrestricted	Restricted	2019 Total
	£	£	£	£	£	£
Joseph Rowntree Foundation	-	-	-	5,000	-	5,000
King Baudouin Foundation	18,086	-	18,086	18,331	-	18,331
University of Sussex	-	-	-	1,045	5,755	6,800
Sigrid Rausing Trust	100,000	-	100,000	-	-	-
Other	10,384	-	10,384	47,429	-	47,429
	<u>128,470</u>	<u>-</u>	<u>128,470</u>	<u>71,805</u>	<u>5,755</u>	<u>77,560</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Advocacy Activities						
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	-	-	-	-	141,762	141,762
Yemen – EIDHR	-	-	-	-	31,171	31,171
Kazakhstan – EIDHR	-	-	-	-	(2,087)	(2,087)
Central Asia – EIDHR	-	-	-	-	-	-
Rohingya (2) – EIDHR	-	-	-	-	-	-
Jordan – EIDHR	-	-	-	-	-	-
Egypt – EIDHR	-	-	-	-	4,450	4,450
Serbia (2) – EIDHR	-	-	-	-	1,738	1,738
Other Grants	-	-	-	-	1,358	1,358
Sub-total for Advocacy Activities	-	-	-	-	178,392	178,392
Litigation & Legal Services Activities						
Russia FCO (2)	-	-	-	-	-	-
Undisclosed Project 3	-	-	-	-	23,913	23,913
Undisclosed Project 2	-	-	-	-	77,903	77,903
Egypt – EIDHR	-	-	-	-	2,225	2,225
Kazakhstan – EIDHR	-	-	-	-	(2,087)	(2,087)
Serbia (2) – EIDHR	-	-	-	-	6,952	6,952
Yemen – EIDHR	-	-	-	-	31,171	31,171
Undisclosed Project 1	-	-	-	-	30,729	30,729
Undisclosed Project 4	-	18,698	18,698	-	43,026	43,026
Undisclosed Project 5	-	14,888	14,888	-	-	-
Other Grants	-	253	253	-	2370	2,370
Sub-total for Litigation & Legal	-	33,839	33,839	-	216,202	216,202
Movement Building Activities						
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	-	-	-	-	47,254	47,254
Undisclosed Project 4	-	33,657	33,657	-	129,078	129,078
Undisclosed Project 2	-	12,824	12,824	-	103,871	103,871
Undisclosed Project 3	-	-	-	-	17,081	17,081
Serbia (2) – EIDHR	-	-	-	-	-	-
Yemen – EIDHR	-	-	-	-	31,171	31,171
Undisclosed Project 1	-	-	-	-	40,973	40,973
Kazakhstan – EIDHR	-	-	-	-	(2,087)	(2,087)
Egypt – EIDHR	-	-	-	-	4,450	4,450
Undisclosed Project 5	-	26,798	26,798	-	-	-
Other Grants	-	-	-	-	(39,715)	(39,715)
Sub-total for Movement Building	-	73,279	73,279	-	332,076	332,076
Research & Resources Activities						
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	-	-	-	-	47,254	47,254
Undisclosed Project 2	-	12,824	12,824	-	77,903	77,903
Undisclosed Project 3	-	-	-	-	27,329	27,329
Egypt – EIDHR	-	-	-	-	11,126	11,126
Undisclosed Project 4	-	22,438	22,438	-	43,026	43,026
Serbia (2) – EIDHR	-	-	-	-	8,690	8,690
Undisclosed Project 1	-	-	-	-	30,729	30,729
Yemen – EIDHR	-	-	-	-	31,171	31,171
Kazakhstan – EIDHR	-	-	-	-	(2,087)	(2,087)
Undisclosed Project 5	-	17,865	17,865	-	-	-
Other Grants	-	-	-	-	17774	17,774
Sub-total for Research & Resources	-	53,127	53,127	-	292,915	292,915
Total income from charitable activities	-	160,245	160,245	-	1,019,585	1,019,585

3 Income from charitable activities (continued)

Undisclosed projects are not disclosed due to the sensitivity of these projects.

The Trust allocates restricted income between our four programmes of activity based on assessment of the proportion of activities within each restricted grant-funded project which fall within that programme.

Note 3 above sets out restricted income received during the year and so does not include any income carried forward from previous years. Income for restricted grant-funded projects is frequently provided in advance, with unspent funds carried forward as restricted reserves (see Balance Sheet – £621,104 in restricted income funds was carried forward into the financial year 2019–20). Due to the slow-down in activities and expenditure from February 2020 onwards, following the onset of COVID 19, almost all of the Trust's expenditure on our restricted income projects was funded by restricted income carried forward from the prior year.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2020

4a Analysis of expenditure (current year)

	Charitable activities							2020 Total £	2019 Total £
	Raising funds £	Advocacy £	Litigation & Legal Services £	Movement Building £	Research and Resources £	Governance costs £	Support costs £		
Staff costs (Note 7)	28,335	62,860	26,940	44,901	44,901	8,989	8,356	225,282	261,791
Rent, rates, utilities & insurance	-	-	-	-	-	-	53,295	53,295	49,557
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	2,723	2,723	4,139
Partners' expenses	-	-	-	6,202	6,202	-	-	12,405	38,505
Sub-grants (Note 6)	-	23,391	23,391	46,783	23,391	-	-	116,956	296,720
Workshops, forums & roundtables	-	-	5,266	12,288	-	-	-	17,555	79,781
Research & publications	-	-	-	-	7,849	-	-	7,849	37,064
Project travel	-	5,945	5,945	17,835	-	-	-	29,724	85,827
Project consultants	-	6,012	6,012	36,071	12,024	-	-	60,118	194,096
Litigation fees and costs	-	-	-	-	-	-	-	-	17,672
Audit and accounting fees	-	3,180	3,180	3,180	3,180	1,619	-	14,339	48,642
Bank charges	-	-	-	-	-	3,709	-	3,709	7,949
Depreciation and loss on disposal of fixed assets	-	832	832	832	832	-	-	3,329	1,321
Intern stipend/volunteer expenses	-	4,532	-	-	6,798	-	-	11,330	9,541
Forex movement	-	4,015	4,015	4,015	4,015	-	-	16,059	873
Other costs	-	9,343	9,343	9,343	9,343	748	3,875	41,994	13,414
Total direct costs	28,335	120,110	84,924	181,450	118,536	15,065	68,249	616,669	1,146,892
Allocation of support costs	-	12,007	12,161	28,638	15,443	-	-	-	-
Allocation of governance costs	-	2,650	2,684	6,322	3,409	-	-	-	-
Total expenditure 2020	28,335	134,767	99,770	216,409	137,388	-	-	616,669	1,146,892
Total expenditure 2019	24,436	280,309	149,348	351,766	341,033	-	-	-	1,146,892

The Trust applies a consistent methodology in designating expenditure between programmes of activity. Staff costs are allocated based on assessment of the proportion of total staff time spent on activities within each programme of activity. This is informed by staff time recording during the course of the year, though the final proportions are estimated, given that many of our activities sit across multiple programmes of work. For non-staff costs, expenditure items are allocated by the senior management team, based on the programme of work which each activity contributes to; this is informed by allocations made by budget holders. Again, a degree of estimation is required, given that many activities contribute to multiple programmes of work. Differences in the proportion of staff costs and non-staff costs attributed to each programme reflect the fact that certain programmes of work require a higher proportion of staff expertise, while others involve higher levels of direct expenditures. As set out in note 1k, support and governance costs are reallocated to programmes of activity based on the proportion of direct expenditures in each programme.

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2020

4b Analysis of expenditure (prior year)

	Charitable activities							2019 Total £
	Raising funds £	Advocacy £	Litigation & Legal Services £	Movement Building £	Research and Resources £	Governance costs £	Support costs £	
Staff costs (Note 7)	24,436	56,267	56,267	45,013	67,520	6,316	5,972	261,791
Rent, rates, utilities & insurance	-	-	-	-	-	-	49,557	49,557
Office supplies, maintenance, IT Costs	-	-	-	-	-	-	4,139	4,139
Partners' expenses	-	6,737	8,165	12,541	11,062	-	-	38,505
Sub-grants (Note 6)	-	118,688	-	103,852	74,180	-	-	296,720
Workshops, forums & roundtables	-	19,945	-	59,836	-	-	-	79,781
Research & publications	-	-	-	-	37,064	-	-	37,064
Project travel	-	14,708	17,825	27,378	24,149	1,767	-	85,827
Project consultants	-	38,819	19,410	58,229	77,638	-	-	194,096
Litigation fees and costs	-	-	17,672	-	-	-	-	17,672
Audit and accounting fees	-	8,260	10,011	15,377	13,563	1,431	-	48,642
Bank charges	-	-	-	-	-	7,949	-	7,949
Depreciation and loss on disposal of fixed assets	-	231	280	430	380	-	-	1,321
Intern stipend/volunteer expenses	-	-	-	-	9,541	-	-	9,541
Forex movement	-	(2,154)	(2,610)	(4,009)	(3,536)	-	13,182	873
Other costs	-	2,197	2,197	2,197	2,197	3,355	1,271	13,414
Total direct costs	24,436	263,698	129,217	320,844	313,758	20,818	74,121	1,146,892
Allocation of support costs	-	12,969	15,717	24,141	21,294	-	-	-
Allocation of governance costs	-	3,642	4,414	6,781	5,981	-	-	-
Total expenditure 2019	24,436	280,309	149,348	351,766	341,033	-	-	1,146,892

The Trust applies a consistent methodology in designating expenditure between programmes of activity. See above, at Note 4a.

5a Grant making (current year)

	Grants to institutions £	Grants to individuals £	Support costs £	2020 £
Cost				
Undisclosed grant 2	17,767	-	-	17,767
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	87,644	-	-	87,644
Undisclosed grant 4	11,546	-	-	11,546
At the end of the year	116,956	-	-	116,956

As part of our grant contracts, we work with partner organisations to implement our charitable activities across the world. In order to deliver certain activities and objectives, this includes either ourselves or our partners making sub-grants to third parties, within the framework of grant agreements with them. This note discloses those sub-grants made to third parties, with reference to the overall grant under which they took place.

Undisclosed grants are not disclosed due to the sensitivity of these grants.

5b Grant making (prior year)

	Grants to institutions £	Grants to individuals £	Support costs £	2019 £
Cost				
Undisclosed grant 3	20,516	-	-	20,516
Undisclosed grant 2	81,756	-	-	81,756
EU-Serbia 2 380-160	3,307	-	-	3,307
EU-Yemen 346-630	61,676	-	-	61,676
EU-Egypt 348-176	(13,479)	-	-	(13,479)
Multi-country "GSP+" Advocacy	46,561	-	-	46,561
Kazakhstan – EIDHR	4,294	-	-	4,294
Undisclosed grant 1	92,089	-	-	92,089
At the end of the year	296,720	-	-	296,720

6 Net expenditure for the year

This is stated after charging / (crediting):

	2020 £	2019 £
Depreciation	3,329	1,322
Loss or profit on disposal of fixed assets	-	-
Operating lease rentals:		
Property	45,709	43,628
Auditor's remuneration (excluding VAT):		
Audit	7,100	8,340
Other services	-	31,750
Foreign exchange losses or (gains)	16,059	(12,310)

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	196,339	225,374
Social security costs	16,568	20,574
Employer's contribution to defined contribution pension schemes	12,375	15,843
	<u>225,282</u>	<u>261,791</u>

No employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year above £60,000 (2019: none).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £62,090 (2019: £112,818).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2019: £nil). No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £664 (2019: £3,355) incurred by 2 members relating to attendance at quarterly meetings of the trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 5 (2019: 6).

Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2020 No.	2019 No.
Charitable activities	4.0	4.0
Management and administration	1.0	2.0
	<u>5.0</u>	<u>6.0</u>

9 Related party transactions

The Trust received a grant from one entity in which trustees had an official role: the King Baudouin Foundation – of which Luc Tayart de Boms is Chief Executive – made a grant of £18,086 (2019: £18,331).

Aggregate donations from related parties were £5,000 (2019: £12,775), which comprise donations from members of the board and senior management.

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At the start of the year	6,066	28,926	34,992
Additions in year	-	-	-
Disposals in year	-	-	-
	<hr/>	<hr/>	<hr/>
At the end of the year	6,066	28,926	34,992
	<hr/>	<hr/>	<hr/>
Depreciation			
At the start of the year	3,824	25,880	29,704
Charge for the year	1,131	2,199	3,329
Eliminated on disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At the end of the year	4,955	28,079	33,033
	<hr/>	<hr/>	<hr/>
Net book value			
At the end of the year	1,111	847	1,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At the start of the year	2,242	3,046	5,288
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the above assets are used for charitable purposes.

12 Debtors

	2020 £	2019 £
Other debtors	175,624	214,538
Prepayments	1,558	2,122
Accrued income	70,252	188,933
	<hr/>	<hr/>
	247,434	405,593
	<hr/> <hr/>	<hr/> <hr/>

Other debtors included a provision made for bad debt of £46,134 (2019: £21,814).

All of the charity's financial instruments, both assets and liabilities, are measured at amortised cost. The carrying values of these are shown above and also in note 13 below.

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	5,458	11,654
Taxation and social security	5,937	3,176
Other creditors	137,901	116,586
Accruals	21,452	91,911
	<hr/>	<hr/>
	170,748	223,327
	<hr/> <hr/>	<hr/> <hr/>

14 Pension scheme

The charity operates a defined contribution scheme. Contributions are charged in the statement of financial activities as they accrue. The charge for the year was £12,375. (2019: £15,843). There were 5 (2019: 3) scheme members at the balance sheet date. £1,577 (2019: £1,985) of contributions was owed to the scheme as of that date.

15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	1,959	–	1,959
Net current assets	11,924	–	321,195	333,119
Net assets at 30 September 2020	11,924	1,959	321,195	335,078

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	–	5,288	–	5,288
Net current assets	36,561	–	621,104	657,665
Net assets at 1 October 2019	36,561	5,288	621,104	662,953

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2020

16a Movements in funds (current year)

	At 1 October 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2020 £
Restricted funds:					
Undisclosed Project 1	-		13,892	(13,892)	-
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	395,036	-	(262,143)	-	132,893
Undisclosed Project 3	-	-	-	-	-
Undisclosed Project 2	41,368	25,649	(77,783)	10,766	()
Undisclosed Project 4	185,487	74,793	(71,443)		188,837
Undisclosed Project 5	-	59,551	(59,551)	-	
Other projects	(786)	253		-	(533)
Total restricted funds	621,104	160,245	(457,027)	(3,126)	321,195
Unrestricted funds:					
Designated funds:					
Tangible Fixed Assets	5,288	-		(3,329)	1,959
Total designated funds	5,288	-	-	(3,329)	1,959
General funds	36,561	128,548	(159,641)	6,455	11,924
Total unrestricted funds	41,849	128,548	(159,641)	3,126	13,883
Total funds	662,953	288,793	(616,668)	-	335,078

The narrative to explain the purpose of each fund is given at the foot of the note below.

16b Movements in funds (prior year)

	At 1 October 2018 £	Income & gains £	Expenditure & losses £	Transfers £	At 30 September 2019 £
Restricted funds:					
Undisclosed Project 1	103,979	102,432	(212,152)	5,741	-
Multi-country "GSP+" Advocacy & Monitoring Project – EIDHR	429,294	236,270	(270,528)	-	395,036
Undisclosed Project 3	-	68,324	(72,615)	4,291	-
Yemen – EIDHR	-	124,684	(102,044)	(22,640)	-
Serbia (2) – EIDHR	18,941	17,381	(43,125)	6,803	-
Egypt – EIDHR	-	22,252	(35,790)	13,538	-
Kazakhstan – EIDHR	2,484	(8,350)	(9,763)	15,629	-
Undisclosed Project 2	-	259,677	(218,309)	-	41,368
Undisclosed Project 4	69,965	215,130	(99,608)	-	185,487
RUSSIA FCO (2)	6,711	-	-	(6,711)	-
Other projects	11,968	(12,460)	(27,517)	27,223	(786)
Total restricted funds	643,341	1,025,340	(1,091,450)	43,874	621,104
Unrestricted funds:					
Designated funds:					
Tangible Fixed Assets	6,608	-	-	(1,320)	5,288
Total designated funds	6,608	-	-	(1,320)	5,288
General funds	61,929	72,627	(55,442)	(42,554)	36,561
Total unrestricted funds	68,537	72,627	(55,442)	(43,874)	41,849
Total funds	711,878	1,097,967	(1,146,892)	-	662,953

Purposes of restricted funds

General Restricted Funds

Restricted funds are those provided for various programmes that the Equal Rights Trust is commissioned to perform throughout the world.

Undisclosed project 1 was a grant contract worth approximately £749k over 50 months. It ended in April 2019.

The Multi-Country "GSP" project is funded by the European Commission's EIDHR fund. It is a grant contract worth approximately £1,366k over 51 months and is due to finish in February 2021.

Undisclosed Project 3 was a grant contract worth approximately £973k over 48 months. It finished in December 2018.

Undisclosed Project 2 is a grant contract worth approximately £489k over 44 months and is due to finish in December 2020

Undisclosed Project 4 is a grant contract worth approximately £576k over 45 months and is due to finish in September 2021.

General Restricted Funds (continued)

Undisclosed Project 5 was a grant contract funded by the UK Government's Foreign & Commonwealth Office. It was worth approximately £59k over a period of 8 months and finished on 31 March 2020.

Other Projects comprises restricted funds held at 30th September 2020 other than the specific funds listed above.

Each of these projects aims to promote the realisation of the rights to equality and non-discrimination through the delivery of one or more of the core charitable activities of the Trust – Advocacy, Movement Building, Litigation & Legal Services, and Research and Resources – in one or more jurisdictions. These projects together represent over 95% of the restricted funds held at 30 September 2020.

Purposes of designated funds

Tangible Fixed Assets – This represents the net book value of tangible fixed assets as of 30th September 2020. This fund will cover depreciation charges for the lifetime of all assets held.

Transfers between funds

Undisclosed Projects 1 and 2 are two projects which were implemented in the same country; the projects are undisclosed because of the security risks to human rights defenders if the existence of the projects were to be made public. Both projects came to an end during the financial year and the funds were closed. Funds were transferred from general unrestricted funds to Undisclosed Project 1 to bring this fund to zero, following losses as a result of exchange rate movements; conversely, funds were transferred from Undisclosed Project 2 to general unrestricted funds, following gains made as a result of exchange rate movements.

17 Analysis of cash and cash equivalents

	At 1 October 2019 £	Cash flows £	Other changes £	At 30 September 2020 £
Cash at bank and in hand	475,399	(218,965)	–	256,434
Total cash and cash equivalents	475,399	(218,965)	–	256,434

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2020 £	2019 £
Less than one year	11,908	15,548
One to five years	291	–
Over five years	–	–
	12,199	15,548

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.