

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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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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440 The Strand
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Solicitors Bates Wells
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LONDON
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Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108–114 Golden Lane
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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

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 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

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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

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).

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

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 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:

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.

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.

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.

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.

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

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.

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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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

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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.

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2021

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

Trustees' annual report

For the year ended 30 September 2021

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

The Equal Rights Trust

Trustees' annual report

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
			–		1,959
Current assets:					
Debtors	12	256,391		247,434	
Cash at bank and in hand		18,016		256,434	
		274,407		503,868	
Liabilities:					
Creditors: amounts falling due within one year	13	(244,074)		(170,748)	
Net current assets			30,333		333,119
Total net assets			30,333		335,078
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	
Total unrestricted funds			5,721		13,883
Total charity funds			30,333		335,078

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	(238,451)	(219,044)
	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	18,016	256,434

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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.

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
	260,703	–	260,703	128,470	–	128,470

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

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

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.

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

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.

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.