

Company number: 05559173

Charity number: 1113288

The Equal Rights Trust

Report and financial statements

For the year ended 30 September 2022

The Equal Rights Trust

Contents

For the year ended 30 September 2022

Reference and administrative information	1
Trustees' annual report	2
Independent auditor's report	33
Statement of financial activities (incorporating an income and expenditure account)	36
Balance sheet	37
Statement of cash flows	38
Notes to the financial statements	39

The Equal Rights Trust

Reference and administrative information

For the year ended 30 September 2022

Company number 05559173

Charity number 1113288

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

Country of registration England & Wales

Country of incorporation United Kingdom

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

Evelyn Collins	Chair
Andrew Charles Danby Bloch	Vice-Chair

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

Key management personnel	Jim Fitzgerald	Director
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440 The Strand
LONDON
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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
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The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

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

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

Objectives and activities

Purposes and aims

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

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

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

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

Approach

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

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

Programmes and activities

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

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

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

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

Partnerships

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

Achievements and impact

Strategy 2018–2022

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

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

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

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

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

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

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

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

Programmes

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

Advocacy

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

International advocacy

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

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

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

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

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

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

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

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

Domestic advocacy

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

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

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

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

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

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

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

Strategic litigation and legal services

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

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

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

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

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

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

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

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

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

Supporting equality movements

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

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

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

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

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

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

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

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

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

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

Research and resources

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

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

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

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

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

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

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

Advisory services

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

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

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

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

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

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

Pro- bono acknowledgment

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

Plans for the year ahead

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

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

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

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

Principal risks and uncertainties

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

(1) Liquidity and funding

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

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

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

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

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

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

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

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

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

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

(3) Restrictions on civil society activity

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

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

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

4) COVID 19 pandemic

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

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

5) Operational risk

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

Financial review

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

Funding strategy – towards a diversified and unrestricted funding model

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

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

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

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

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

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

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

Income

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

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

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

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

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

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

Expenditure

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

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

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

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

Reserves

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

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

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

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

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

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

Financial position

The Board considers that the Trust remains a going concern.

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

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

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

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

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

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

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

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

Fundraising

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

Structure, governance and management

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

Board of Trustees

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

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

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

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

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

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

Staff

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

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

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

Appointment of trustees

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

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

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

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

Trustee induction and training

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

Related parties and relationships with other organisations

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

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

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

Remuneration policy for key management personnel

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

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

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

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

Funds held as custodian Trustee on behalf of others

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

Statement of responsibilities of the Trustees

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

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

In so far as the Trustees are aware:

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

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

The Equal Rights Trust

Trustees' annual report

For the year ended 30 September 2022

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

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

Auditor

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

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

Evelyn Collins
Chair, Board of Trustees

Independent auditor's report

To the members of

The Equal Rights Trust

Opinion

We have audited the financial statements of Equal Rights Trust (the 'charitable company') for the year ended 30 September 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

Independent auditor's report

To the members of

The Equal Rights Trust

except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is

Independent auditor's report

To the members of

The Equal Rights Trust

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

24 April 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

The Equal Rights Trust

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

For the year ended 30 September 2022

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

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

The Equal Rights Trust

Balance sheet

Company no. 05559173

As at 30 September 2022

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

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

Name: Evelyn Collins
Title: Chair

The Equal Rights Trust

Statement of cash flows

For the year ended 30 September 2022

Reconciliation of net expenditure to net cash flow from operating activities

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

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

1 Accounting policies

a) Statutory information

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

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

b) Basis of preparation

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

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

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

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

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

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

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

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

j) Grants payable

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

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

1 Accounting policies (continued)

k) Allocation of support costs

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

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

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

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

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

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

l) Operating leases

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

m) Tangible fixed assets

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

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

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

● Computer Equipment	5 years
● Office Equipment	5 years

n) Debtors

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

o) Short term deposits

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

p) Cash at bank and in hand

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

q) Creditors and provisions

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

r) Financial instruments

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

s) Pensions

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

2 Income from donations and legacies

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

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

3 Income from charitable activities

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

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

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

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

4a Analysis of expenditure (current year)

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

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

The Equal Rights Trust

Notes to the financial statements

For the year ended 30 September 2022

4b Analysis of expenditure (prior year)

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

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

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

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

5a Grant making

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

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

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

6 Net income/expenditure for the year

This is stated after charging / (crediting):

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

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

Staff costs were as follows:

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

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

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

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

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

8 Staff numbers

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

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

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

9 Related party transactions

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

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

10 Taxation

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

11 Tangible fixed assets

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

All of the above assets are used for charitable purposes.

12 Debtors

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

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

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

13 Creditors: amounts falling due within one year

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

14 Pension scheme

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

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

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

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

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

16a Movements in funds (current year)

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

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

16b Movements in funds (prior year)

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

Purposes of restricted funds

General Restricted Funds

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

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

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

General Restricted Funds (continued)

The Commonwealth Equality project was a grant contract funded by the UK Government's Foreign, Commonwealth and Development Office worth approximately £113K over a period of 6 months and finished on 31 March 2021

The Colonialism and Education project is a grant contract funded by the Joseph Rowntree Charitable Trust worth approximately £105k over 22 months. It is due to finish 30 April 2023

The Global Labor Program – Inclusive Futures project is a sub-grant contract funded by the U.S Agency for International Development, awarded by The Royal Commonwealth Society for the Blind (Sightsavers) worth approx £113k over 24 months and is due to finish October 2023

Each of these projects aims to promote the realisation of the rights to equality and non-discrimination through the delivery of one or more of the core charitable activities of the Trust – Advocacy, Movement Building, Litigation & Legal Services, and Research and Resources – in one or more jurisdictions. These projects together represent 100% of the restricted funds held at 30 September 2022.

Purposes of designated funds

Tangible Fixed Assets – This represents the net book value of tangible fixed assets as of 30th September 2022. This fund will cover depreciation charges for the lifetime of all assets held.

Transfers between funds

£534 was required to transfer between the unrestricted and restricted funds for Other projects. This was due to an error calculating the amount required to transfer between the unrestricted and restricted in the 2019 accounts.

18 Operating lease commitments

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

	Property 2022 £	2021 £
Less than one year	893	1,785
	<u>893</u>	<u>1,785</u>

19 Contingent assets or liabilities

The Trust has recognised income in prior years under a grant for the implementation of a project funded by European Commission’s European Instrument for Democracy and Human Rights which we consider may contain a contingent liability. In March 2023 the Trust received a Pre-Information Letter informing it of the European Commission’s intent to recover up to €18,566.60 claimed in connection with expenditures which it has identified as potentially ineligible. The Trust disputes the Commission’s position and has commenced negotiations with the Commission’s representatives. There is a potential liability that the Trust could be required to meet from its unrestricted reserves, though it is possible that no liability will arise. There are resource implications in terms of staff time required to resolve the dispute; Trustees will keep this under review as the negotiations proceed.