

Charity registration number 1113288

Company registration number 05559173 (England and Wales)

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

THE EQUAL RIGHTS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

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THE EQUAL RIGHTS TRUST

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

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

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

Objectives and activities

Purposes and aims

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

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

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

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

Vision and mission

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

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

Objectives

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

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

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

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

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

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

Collaboration and partnerships

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

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

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

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Achievements and impact

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

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

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

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

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

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

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

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

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Objective 1: Promote the adoption of comprehensive equality laws

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

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

1.1 Supporting equality movements

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

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

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

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

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

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

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

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

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

1.2 Building international consensus

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

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

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

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

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

1.3 Improving public understanding

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

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

Objective 2: Strengthen the implementation of equality laws

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

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

2.1 Global study: A Promise not Realised

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

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

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

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

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

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

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

2.3 Remedy and Prevent projects

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

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

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

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

3.1 Algorithmic discrimination initiative

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

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

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

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

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

4.1 Research and analysis

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

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

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

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

4.2 Training, guidance and support

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

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

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

4.3 Equality in practice

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

Pro-bono acknowledgment

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

THE EQUAL RIGHTS TRUST

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

Principal risks and uncertainties

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

Liquidity and funding

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

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

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

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

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

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

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

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

Safety and security of staff, partners and beneficiaries

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

THE EQUAL RIGHTS TRUST

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

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

Reputational risk

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

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

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

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

IT and data systems risk

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

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

Operational risk

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

THE EQUAL RIGHTS TRUST

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

Financial review

Income

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

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

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

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

Net Assets

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

Expenditure

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

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

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

Reserves

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

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

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

THE EQUAL RIGHTS TRUST

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

Financial position

The Trustees review the Trust's financial position regularly.

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

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

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

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

Fundraising

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

Structure, governance and management

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

Board of Trustees

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

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

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

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

THE EQUAL RIGHTS TRUST

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

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

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

Staff

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

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

Appointment of trustees

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

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

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

Trustee induction and training

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

Related parties and relationships with other organisations

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

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

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

THE EQUAL RIGHTS TRUST

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

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

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

Remuneration policy for key management personnel

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

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

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

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

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

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

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

Funds held as custodian Trustee on behalf of others

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

THE EQUAL RIGHTS TRUST

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

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

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

Evelyn Collins (Chair)
Trustee

20 June 2025

THE EQUAL RIGHTS TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE EQUAL RIGHTS TRUST

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Mark Jackson FCA DChA

Azets
Westpoint
Lynch Wood
Peterborough
PE2 6FZ

Dated: 27 June 2025

THE EQUAL RIGHTS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

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

All income and expenditure derive from continuing activities.

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

THE EQUAL RIGHTS TRUST

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

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

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

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

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

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

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

Evelyn Collins (Chair)
Trustee

Company registration number 05559173

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

The principal accounting policies adopted are set out below.

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

1.2 Going concern

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

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

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

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

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

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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

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

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

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

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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

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

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

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

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

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

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

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

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

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

THE EQUAL RIGHTS TRUST

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

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

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

THE EQUAL RIGHTS TRUST

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

3 Donations and legacies

(Continued)

Donations and gifts

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

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

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

4 Charitable activities

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

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

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

THE EQUAL RIGHTS TRUST

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

5 Investments

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

6 Raising funds

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

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Charitable activities

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

THE EQUAL RIGHTS TRUST

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

7 Charitable activities

(Continued)

For the year ended 30 September 2023

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

THE EQUAL RIGHTS TRUST

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

8 Support costs

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

9 Trustees

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

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

10 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

THE EQUAL RIGHTS TRUST

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

10 Employees

(Continued)

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

	2024 Number	2023 Number
£60,001 to £70,000	1	1

11 Taxation

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

12 Tangible fixed assets

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

13 Debtors

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

THE EQUAL RIGHTS TRUST

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

14 Creditors: amounts falling due within one year

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

15 Retirement benefit schemes

Defined contribution schemes

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

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Restricted funds

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

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

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

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

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

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

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

THE EQUAL RIGHTS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Restricted funds

(Continued)

Transfers between funds

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

THE EQUAL RIGHTS TRUST

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

17 Analysis of net assets between funds

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

18 Operating lease commitments

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

	2024 £	2023 £
Within one year	<u>-</u>	<u>595</u>

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	<u>86,016</u>	<u>79,000</u>

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

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