

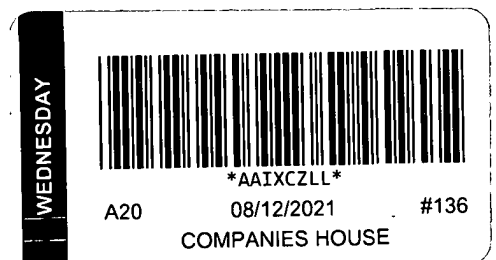
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Rights & Equality Sandwell
(A Company Limited by Guarantee)
Annual Report and Financial Statements
Year ended 31 March 2021

Charity number : 1122030
Company Number : 05145052

Feltons
Chartered Accountants

Birmingham
B1 3JR



Rights & Equality Sandwell

(A Company Limited by Guarantee)

Report and financial statements Year ended 31 March 2021

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Rights & Equality Sandwell
(A Company Limited by Guarantee)

Reference and Administrative Details

Chair Ann E Llewellyn

Trustees
Abdulgadir Ali
Nargis Bostan
Ann E Llewellyn
Davinder Kaur

Key management personnel P Panesar Chief Executive

Registered office Victoria Park Skills Centre
Corbett Street
Smethwick
B66 3PU

Charity number 1122030

Company registration number 05145052

Independent auditor Feltons
8 Sovereign Court
8 Graham Street
Birmingham B1 3JR

Bankers Co-operative Bank plc
Head Office
1 Balloon Street
Manchester
M60 4EP

Solicitors Sydney Mitchell Solicitors
Apsley House
35 Waterloo Street
Birmingham
B2 5TJ

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

**Report of the trustees
Year ended 31 March 2021**

SMBC Grant – 6 months

RES was provided a six month grant to continue to support partnership activity involving the local authority, police and voluntary and community sector organisations. This was completed during the pandemic ensuring that health and social justice stakeholders understood the equality implications of their work and engaged with Sandwell's diverse communities to understand their priorities and set actions to address specific needs. These efforts led to a Shield project being funded by the National Lottery Community Fund.

Shield Project

The Project was delivered by a newly appointed team of community advisers whose role was to facilitate ground level activity between partners to work towards safeguarding all people from Covid-19 infections, with particular efforts to target African, Caribbean, Asian and Eastern European communities and to remove disproportionate adverse impacts on these population groups. The team delivered their work building strong links with local residents, business and retail outlets, as well as health, education and community sectors to support the staying safe campaign and responding additional challenges such as directly interfacing with communities excluded through digital access and lack of familiarity of essential services such as foodbanks and other welfare support.

Women's Empowerment Group (WEM)

The Women's empowerment Group (WEM) was gaining momentum just before the pandemic lockdown periods. The purpose from regular meetings through which concerns were shared, involvement and ideas was to bring about changes to improve choice and opportunity for women. Plans were put in place to host a Women's summit at which vision statements were to be put to local officials, decision makers and stakeholders to identify actions and pledges aimed at improving women's life opportunities. Lockdown and reorganisation of priorities for the women representatives and participants involved in this work prevented implementation of this plan.

The ideas were taken to Women's First Group where a successful grant application was made to facilitate this work when permissible.

Networking and partnerships

The Shield and WEM staff played an instrumental part across a range of networks to keep at the forefront concerns of local people, feedback and community involvement in the co-design of health, social care, education and other social justice measures.

These included the following:

- Sandwell Networks Group – turning connections into actions
- Public Health and Faith Leaders Steering Group – being apprised of key national and local covid-19 related developments
- Maternity Engagement Action – working with the African Health Policy Network to develop actions removing inequalities in maternity care and rights
- Sandwell Integrated Care Partnership – transition of health and social care provision across the region
- Hate Crime Partnership group – critical reflection and peer review of third party reporting measures

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

**Report of the trustees
Year ended 31 March 2021**

Complainant aid casework and social injustice clinics

Continued provision of advice, aid and assistance to the most vulnerable, across a range of social care and welfare areas, employment, education and community safety and incidents of discrimination and hate rhetoric.

Structural inequalities and insight work

RES secured a small grant through the National Lottery to work with six local community organisations, involving nearly 250 participants, to gather insights into the pandemic and its impact on different communities. The methodology involved direct discussions with users of services, questionnaires, focus group activity and survey instruments.

- Crime, drugs and alcohol use, concerns about rise in anti-social behaviour
- Lockdown communications were more effective with young people in comparison with adults and older people; although education and home learning raised difficulties as a consequence of digital poverty and illiteracy
- Many people stayed at home during the pandemic heightening incidents of alienation and significant need for mental health interventions and investment
- Accessing GPs and health care services was very problematic
- Evidence of stigma and discrimination against Black, Asian, and central and eastern European communities
- Fit for purpose resources needed to support recovery, particularly to remove disproportionate impacts on certain ethnic groups and disabled people.

Our aspiration was to use this wide ranging information, presenting the views and interests of respondents and participants to coordinate activity between partners in an attempt to overcome adverse impacts of covid19 and support reintegration and voices of the most vulnerable people into all aspects of recovery work achieving the greatest possible impact where it matters most. This included targeting financial support, employment types, underlying health conditions, housing types, civic participation and improving connectedness and sense of belonging with Sandwell.

Future plans

The impact of loss of funding has been significant on RES. Efforts for the coming year will be to focus income generation activity. This will include a mix of small and medium to longer term funding initiatives.

RES's continued efforts working with local people and services has highlighted there is much to be done to address structural inequalities and the disproportionate impacts of the pandemic on different protected characteristic groups. Recovery work designing services to come together to work holistically, working in partnership with communities with the lived experience and rebuilding trust and confidence in public services is essential. RES will explore pathways to secure new areas of funding and partnerships to aid these efforts.

Board of Trustees

2021

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2021**

Investment Policy

The trustees have kept available funds on deposit with Co-operative Bank plc. The invested funds achieved an average interest rate of 0.12%.

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned requirements. The trustees consider that the ideal level of reserves is 6 months.

Plans for future periods

As this report highlights there is much that remains to be done. It is encouraging that RES remains at the forefronts to challenge unfairness, inequalities and tensions. Each section above highlights the range and scope of RES's activities and the key challenges that we will continue to address in the short and long term. It is essential that we address the causes, culture and drivers that perpetuate disadvantages, exclusion and disengagement for many people. These inequalities are of significant concern for RES and we will continue to stretch new targets to reduce all forms of disadvantage and discrimination.

Structure, Governance and Management

Governing document

Rights & Equality Sandwell is a company limited by guarantee governed by its Memorandum and Articles of Association dated 2 June 2004 with subsequent amendments and is registered as a charity with the Charity Commission. There are currently 15 members, each of whom agrees to contribute £1 in the event of the charity winding up. Membership is open to professionals from the public, private and third sector.

Appointment of trustees

As set out in the Articles of Association new trustees are appointed by the board of trustees after applying to the company in the form required by the trustees and after being approved by the board of trustees.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law and the Charity Commission guidance on public benefit, and are informed of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and the recent financial performance of the charity.

Organisation

The board of trustees, which can have up to 15 members, administers the charity. The board normally meets quarterly. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and general purposes.

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

**Report of the trustees (continued)
Year ended 31 March 2021**

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a client or supplier must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Related party transactions in the current year are described in note 16 to the accounts.

Pay policy for senior staff

The board of directors, who are the Trust's trustees, and the senior management team together comprise the key management personnel of the charity in charge of directing and operating the trust on a day to day basis. No director received remuneration in the year and details of directors' expenses and related party transactions are disclosed in note 7 to the accounts. The pay of senior staff is reviewed annually and normally increased in accordance with average earnings.

Risk management

The trustees have a risk management policy which comprises :

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems, and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to mitigate or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. Key elements in the management of financial risk are a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of operational debtor and creditor balances to ensure sufficient working capital by the Trust.

Attention has also been focussed on non-financial risks arising from health and safety. These risks are managed by ensuring accreditation is up to date, having robust policies in place, and regular awareness training for staff working in these operational areas.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Rights & Equality Sandwell
(A Company Limited by Guarantee)

Report of the trustees (continued)
Year ended 31 March 2021

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

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

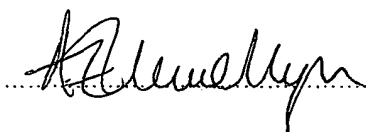
Statement as to disclosure to our independent examiners

Insofar as the Trustees are aware :

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the board of trustees



Ann Llewellyn (Chair of Board of Trustees)

Date: 25-11-21

**Independent Examiner's Report to the Trustees of
Rights & Equality Sandwell
(A Company Limited by Guarantee)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company 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 your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts 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 accounts to be reached.

Feltons

David W Farnsworth FCA (Senior Statutory Auditor)

For and on behalf of Feltons

8 Sovereign Court

8 Graham Street

Birmingham B1 3JR

Date: 30/11/2021

Rights & Equality Sandwell
(A Company Limited by Guarantee)
Company number : 05145052 Charity number : 1122030

Statement of financial activities (including income and expenditure account)
for the year ended 31 March 2021

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2021 £	Total 2020 £
Income						
Donations and grants	2	103,529	-	60,507	164,036	133,602
<i>Income from charitable activities:</i>						
Miscellaneous		-	-	-	-	400
Investment income	3	277	-	-	277	1,121
Total income		103,806	-	60,507	164,313	135,123
Expenditure						
<i>Charitable activities:</i>						
Operational and support costs	4	127,909	-	60,507	188,416	165,044
Total expenditure		127,909	-	60,507	188,416	165,044
Net income/(expenditure) before transfers		(24,103)	-	-	(24,103)	(29,921)
Gross transfers between funds	12	24,103	(24,103)	-	-	-
Net movement in funds		-	(24,103)	-	(24,103)	(29,921)
Reconciliation of funds						
Total funds brought forward	12	-	123,749	-	123,749	153,670
Total funds carried forward		-	99,646	-	99,646	123,749

All of the charity's activities derive from continuing operations during the above two financial periods.

Rights & Equality Sandwell
(A Company Limited by Guarantee)
Company Number : 05145052

Charity number : 1122030

Balance sheet as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		507		1,311
Current assets					
Debtors	10	1,929		4,415	
Cash at bank and in hand		<u>106,129</u>		<u>150,241</u>	
		108,058		154,656	
Creditors: amounts falling due within one year	11	<u>8,919</u>		<u>32,218</u>	
Net current assets			99,139		122,438
Net assets			<u>99,646</u>		<u>123,749</u>
Funds of the charity :					
Restricted funds					
General fund	12		-		-
Unrestricted funds					
General fund	12	-		-	
Designated fund	12	<u>99,646</u>		<u>123,749</u>	
			99,646		123,749
Total funds			<u>99,646</u>		<u>123,749</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

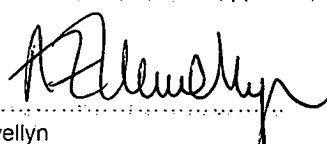
The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The notes on pages 8 to 18 form part of these accounts.

The financial statements were approved by the board of trustees on 29.6.21 and were signed on its behalf by :



 Ann Llewellyn
 Chair of Board of Trustees

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

**Statement of cash flows
for the year ended 31 March 2021**

	Notes	2021 £	2020 £
Cash flow from operating activities	15	(44,389)	(33,399)
Net cash flow from operating activities		<u>(44,389)</u>	<u>(33,399)</u>
Cash flow from investing activities			
Payments to acquire tangible fixed assets		-	-
Interest received		277	1,121
Net cash flow from investing activities		<u>277</u>	<u>1,121</u>
Net increase / (decrease) in cash and cash equivalents		(44,112)	(32,278)
Cash and cash equivalents at 1 April 2020		150,241	182,519
Cash and cash equivalents at 31 March 2021		<u>106,129</u>	<u>150,241</u>

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for a period of 12 months from the date of authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- **Grants receivable**

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

The charity receives a government grant in respect of Voluntary Sector Funding Allocation. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

- **Donations**

Donations are recognised on a receivable basis where there is certainty of receipt and the amount can be reliably measured. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2021 (continued)

1. Accounting policies (continued)

c) Income recognition (continued)

- **Donated services and gifts in kind**
Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- **Gifts in kind**
Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.
- **Interest receivable**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.
- **Other income**
Other income, including the hire of facilities, is recognised in the period it is receivable and to the extent the goods have been provided or on completion of the service.

d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- **Costs of generating funds**
These are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- **Charitable activities**
These are costs incurred in activities undertaken to further the purposes of the charity and their associated support costs.
- **Governance costs**
These include the costs attributable to the trust's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**Rights & Equality Sandwell
(A Company Limited by Guarantee)**

Notes to the financial statements for the year ended 31 March 2021 (continued)

1. Accounting policies (continued)

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the trust's work or for specific artistic projects being undertaken by the trust.

f) Critical accounting estimates and areas of judgement

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.

There are no critical accounting estimates or areas of judgement.

g) Allocation of support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

h) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office equipment	- 25% per annum on a reducing balance basis
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i) Operating leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

j) Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

k) Pension benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Rights & Equality Sandwell
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2021 (continued)

2. Donations and grants

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants	103,529	60,507	164,036	133,602
	<u>103,529</u>	<u>60,507</u>	<u>164,036</u>	<u>133,602</u>

Grants were received from the following:

Sandwell MBC main programme	-	60,507	60,507	119,815
Covid-19 Response	78,072	-	78,072	-
Job Retention Scheme	21,658	-	21,658	-
New Communities Advocacy	-	-	-	2,586
Hate Crime Champions	-	-	-	5,000
Women's empowerment	3,799	-	3,799	6,201
	<u>103,529</u>	<u>60,507</u>	<u>164,036</u>	<u>133,602</u>

3. Investment income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Deposit account interest	277	-	277	1,121
	<u>277</u>	<u>-</u>	<u>277</u>	<u>1,121</u>

4. Expenditure on charitable activities

	Total 2021 £	Total 2020 £
Operational and support costs		
Staff costs	139,745	119,374
Motor and travel	110	811
Premises costs	10,910	11,804
Promotion and marketing	-	117
Depreciation	804	804
Support costs (see note 5)	35,650	29,314
Governance costs (see note 5)	1,197	2,820
	<u>188,416</u>	<u>165,044</u>

Total expenditure on charitable activities was £188,416 (2020 - £165,044) of which £127,909 (2020 - £45,229) was unrestricted and £60,507 (2020 - £119,815) was restricted.

Rights & Equality Sandwell
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2021 (continued)

5. Analysis of support and governance costs

	Basis of allocation	General support £	Governance function £	Total 2021 £	Total 2020 £
Administrative staff	Staff time	12,243	-	12,243	17,944
Training and recruitment	Staff time	25	-	25	516
Information technology	Usage	6,240	-	6,240	2,767
General office costs	Usage	9,499	-	9,499	5,698
Audit fees	Governance	-	1,080	1,080	2,820
Trustee expenses	Governance	-	117	117	-
Accountancy services	Usage	3,019	-	3,019	2,353
Legal and other professional	Usage	4,588	-	4,588	-
Bank charges	Usage	36	-	36	36
		<u>35,650</u>	<u>1,197</u>	<u>36,847</u>	<u>32,134</u>

6. Net income/(expenditure) for the year

Net income / (expenditure) is stated after charging / (crediting):	Total 2021 £	Total 2020 £
Depreciation of tangible fixed assets	804	804
Operating lease rentals		
Premises	5,900	6,000
Independent examiner's remuneration		
Independent Examiner fees	<u>1,080</u>	<u>2,820</u>

7. Trustees and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020 - £nil). Trustees were reimbursed expenses of £117 during the year (2020 - £nil).

The Trust considers its key management personnel comprise the Chief Executive. The total amount of employee benefits received by key management personnel was £50,000 (2020 - £55,000).

8. Analysis of staff costs and numbers

Staff costs :	Total 2021 £	Total 2020 £
Wages and salaries	138,652	123,418
Social security costs	7,466	7,986
Defined contribution pension schemes	5,870	5,914
	<u>151,988</u>	<u>137,318</u>

Rights & Equality Sandwell
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2021 (continued)

8. Analysis of staff costs and numbers (continued)

No employees received total employee benefits of more than £60,000.

Staff numbers :

The average monthly number of employees and full time equivalents during the year was as follows:

	2021 Number	2021 FTE	2020 Number	2020 FTE
Management	1	1	1	1
Charitable activities	4	2	3	1
Office and administration	1	1	1	1
	<u>6</u>	<u>4</u>	<u>5</u>	<u>3</u>

9. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2020	6,115	6,115
Additions	-	-
At 31 March 2021	<u>6,115</u>	<u>6,115</u>
Depreciation		
At 1 April 2020	4,804	4,804
Charge for the year	804	804
At 31 March 2021	<u>5,608</u>	<u>5,608</u>
Net book values		
At 31 March 2021	507	507
At 31 March 2020	<u>1,311</u>	<u>1,311</u>

10. Debtors

	Total 2021 £	Total 2020 £
Debtors from operations	380	2,775
Prepayments and accrued income	1,549	1,640
	<u>1,929</u>	<u>4,415</u>

Rights & Equality Sandwell
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2021 (continued)

11. Creditors - amounts falling due within one year

	Total 2021 £	Total 2020 £
Creditors from operations	6,145	220
Accruals and deferred income	2,752	31,288
Other creditors	22	710
	<u>8,919</u>	<u>32,218</u>
Deferred income		
Deferred income at 1 April 2020	3,799	7,586
Resources deferred in the year	-	3,799
Amounts released from previous years	<u>(3,799)</u>	<u>(7,586)</u>
Deferred income at 31 March 2021	<u>-</u>	<u>3,799</u>

At the balance sheet date the charity was holding funds received in advance for services to be delivered after the year end.

12. Analysis of funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Restricted funds					
Total funds	<u>-</u>	<u>60,507</u>	<u>(60,507)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General fund	-	103,806	(127,909)	24,103	-
Designated fund	<u>123,749</u>	<u>-</u>	<u>-</u>	<u>(24,103)</u>	<u>99,646</u>
	<u>123,749</u>	<u>103,806</u>	<u>(127,909)</u>	<u>-</u>	<u>99,646</u>
Total funds	<u>123,749</u>	<u>164,313</u>	<u>(188,416)</u>	<u>-</u>	<u>99,646</u>

Name of fund	Description, nature and purpose of fund
Restricted general fund	Money given to the charity where the donor requires that a grant or donation be spent for a specific project.
Unrestricted general fund	The free reserves of the charity which are not designated for particular purposes.
Designated fund	Unrestricted income for which the trustees have designated a particular purpose.

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Notes to the financial statements for the year ended 31 March 2021 (continued)

13. Analysis of net assets between funds

Fund balances at 31 March 2021
are represented by:

	Unrestricted funds £	Designated fund £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	507	507
Current assets	-	99,646	8,412	108,058
Current liabilities	-	-	(8,919)	(8,919)
Total net assets	-	99,646	-	99,646

14. Capital commitments

There were no capital commitments at 31 March 2021 (2020 - £nil).

15. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Total 2021 £	Total 2020 £
Net income/(expenditure) for the year	(24,103)	(29,921)
Depreciation	804	804
Interest receivable	(277)	(1,121)
(Increase) / decrease in debtors	2,486	(3,330)
Increase / (decrease) in creditors	(23,299)	169
Net cash flow from operating activities	(44,389)	(33,399)

16. Related party transactions

The following related party transactions took place during the period:

	2021 £	2020 £
Ileys Community Association in which Abdulgahir Ali (trustee) is Chief Executive Officer		
Expenditure to related company during the year	2,400	-
Amount due to related company at year end	700	-
Sandwell Work and Enterprise Development Agency in which Davinder Kaur (trustee) is Chief Executive Officer		
Expenditure to related company during the year	700	-