

Rights & Equality Sandwell
(A Company Limited by Guarantee)
Annual Report and Financial Statements
Year ended 31 March 2025

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 2025

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

Reference and Administrative Details

Chair	Ann E Llewellyn
Trustees	Abdulgadir Ali (resigned 10 July 2025) Nargis Bostan Ann E Llewellyn Davinder Kaur
Registered office	Asra Smethwick Fenton Street Smethwick Birmingham B66 1HR
Charity number	1122030
Company registration number	05145052
Independent examiner	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 2025

Networking and partnerships

The interim chair and the consultant, on a voluntary basis, 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-related developments
- 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

Complainant aid casework and social injustice clinics

RES 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.

Whisperwings

A Heart of England Inclusive Communities Fund medium sized bid for £44,597 was awarded and successfully delivered. This project encouraged women from many different communities, (Yemini, British, Bangladeshi, Afghani, Iranian, Iraqi) to value story telling as a way of collecting their oral, recorded and written histories. The women recorded their histories in written English and their mother tongue. They created books, audio books, cartoons, puppets and dolls to bring their histories to life. Their life stories have been recorded for their families, friends and younger generations to read listen to and treasure. Participants improved their confidence by learning new and improving existing ICT skills. They used filming on cameras and phones to enhance and produce their histories in a variety of formats. They improved their English skills through writing stories and oral interactions. Artistic skills were enhanced through making puppet theatres and puppets. Women's overall sense of well-being was improved as their lived experiences were recorded, enjoyed and valued.

WMCA Multiply

This project was originally funded for £20,000 from 1st February 2024 until 31st July 2024, however, we applied and were successful in extending the project until 31st December 2024 for a further £20,000 totalling £40,000 for the whole project. This free initial engagement project was to attract employed or volunteering participants from a range of diverse backgrounds across Birmingham and Sandwell, to engage in numeracy and maths. This was delivered using fun and engaging face to face and online activities around the common themes and desires of saving time and money using numeracy and maths. Almost 200 persons attended the project with many (62%) being referred to substantive formal accredited maths programmes at Entry Levels Level 1 and 2.

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

**Report of the trustees (continued)
Year ended 31 March 2025**

Inspire Hope Growth

Inspire Hope Growth was funded £20,000 through the Lottery Awards for All. The project was delivered from April 2024 and ended in September 2025. This project was directly delivered after consultation, collaboration and partnership with a range of community and voluntary sector organisations who informed the project of the key issues that directly affect and impact on women living in diverse communities. A range of activities included healthy eating, attending jobs fairs, supported visits to senior schools so that they could make informed choices for their children in years 5 and 6 and transitions to secondary schools. Healthy eating and cooking was very popular and each session had an ICT focus, whether that be making posters, taking photos, emailing and so forth. A range of talks were enthusiastically listened to, including diabetes, several different types of cancer presentations, accessing GP practices, Smear testing Vaccinations and so much more.

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.

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.

The financial statements have been prepared on a going concern basis. The trustees believe this is appropriate with the current situation. However, there are some concerns over the future level of funds held and the expected level of income. The charity has recently been successful with a funding bid and have asked for further funding to support the overheads from different funders. The future ability of the charity is dependent on being successful in obtaining more funding moving forwards. As it stands now, the trustees believe adopting the going concern assumption is appropriate.

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.

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

**Report of the trustees (continued)
Year ended 31 March 2025**

Structure, Governance and Management

Governing document

Rights & Equality Sandwell is a company limited by guarantee governed by its Memorandum and Articles of Association dated 02 June 2004 with subsequent amendments and is registered as a charity with the Charity Commission. There are currently 5 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. The Chief Executive, who was appointed by the trustees to manage the day-to-day operations of the charity, left RES on redundancy in November 2021. To facilitate effective operations, the role of the Chief Executive who had delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and general purposes is now being overseen and managed by the Trustees and the Interim Chair.

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

There are no senior staff employed on a permanent or full-time basis. The Interim Chair works between 10 and 20 hours per week on a voluntary basis.

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

**Report of the trustees (continued)
Year ended 31 March 2025**

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).

Trustees' responsibilities in relation to the financial statements (continued)

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.

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.

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

**Report of the trustees (continued)
Year ended 31 March 2025**

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.

This report was approved by the trustees on8.12.25..... and signed on their behalf by:



.....
Ann Llewellyn (Chair of Board of Trustees)

**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 2025 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.



David W Farnsworth FCA
For and on behalf of Feltons
8 Sovereign Court
8 Graham Street
Birmingham B1 3JR

11/12/2025

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 2025

	Notes	Unrestricted funds £	Designated fund £	Restricted funds £	Total 2025 £	Total 2024 £
Income						
Donations and grants	2	42,942	-	59,326	102,268	34,444
<i>Income from charitable activities:</i>						
Miscellaneous		3,144	-	-	3,144	1,152
Investment income	3	2	-	-	2	-
Total income		46,088	-	59,326	105,414	35,596
Expenditure						
<i>Charitable activities:</i>						
Operational and support costs	4	19,041	-	59,326	78,367	35,432
Total expenditure		19,041	-	59,326	78,367	35,432
Net income before transfers		27,047	-	-	27,047	164
Gross transfers between funds	12	-	-	-	-	-
Net movement in funds		27,047	-	-	27,047	164
Reconciliation of funds						
Total funds brought forward	12	405	-	-	405	241
Total funds carried forward		27,452	-	-	27,452	405

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

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

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

Charity number : 1122030

Balance sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	9		-		-
Current assets					
Debtors	10	1,315		2,331	
Cash at bank and in hand		<u>43,151</u>		<u>15,720</u>	
		44,466		18,051	
Creditors: amounts falling due within one year	11	<u>17,014</u>		<u>17,646</u>	
Net current assets			27,452		405
Net assets			<u>27,452</u>		<u>405</u>
Funds of the charity :					
Restricted funds					
General fund	12		-		-
Unrestricted funds					
General fund	12	<u>27,452</u>		<u>405</u>	
			27,452		405
Total funds			<u>27,452</u>		<u>405</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 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 11 to 18 form part of these accounts.

The financial statements were approved by the board of trustees on8.12.25..... 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 2025**

	Notes	2025 £	2024 £
Cash flow from operating activities	15	27,429	3,193
Net cash flow from operating activities		<u>27,429</u>	<u>3,193</u>
Cash flow from investing activities			
Interest received		2	-
Net cash flow from investing activities		<u>2</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		27,431	3,193
Cash and cash equivalents at 1 April 2024		15,720	12,527
Cash and cash equivalents at 31 March 2025		<u>43,151</u>	<u>15,720</u>

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

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

a) General information

Rights & Equality Sandwell is a charitable company limited by guarantee and incorporated in England. Its registered office can be found on the reference and administrative details page.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland 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.

Rights & Equality Sandwell meets the definition of a public benefit entity under FRS102. 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.

c) Going concern

The financial statements have been prepared on a going concern basis. The trustees believe this is appropriate with the current situation. However there are some concerns over the future level of funds held and the expected level of income. The charity has recently been successful with a funding bid and have asked for further funding to support the overheads from different funders. The future ability of the charity is dependent on being successful in obtaining more funding moving forwards. As it stands now the trustees believe adopting the going concern assumption is appropriate.

d) 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.

Notes to the financial statements for the year ended 31 March 2025 (continued)

1. Accounting policies (continued)

d) Income recognition (continued)

- **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.
- **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.

e) 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 2025 (continued)

1. Accounting policies (continued)

f) 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.

g) 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.

h) 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.

i) 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 straight line basis
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j) Operating leases

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

k) 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.

l) 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 2025 (continued)

2. Donations and grants

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants	42,942	59,326	102,268	34,444
Grants were received from the following :				
WMCA - Multiply Small Grants VCS	13,945	34,679	48,624	1,162
Heart of England - Inclusive Communities	22,997	21,599	44,596	-
National Lottery - Inspire Growth and Hope	6,000	3,048	9,048	-
Making Voices Matter Differently	-	-	-	33,282
	42,942	59,326	102,268	34,444

3. Investment income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Deposit account interest	2	-	2	-

4. Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Operational and support costs		
Staff costs	-	8,207
Direct costs	59,522	723
Premises costs	6,829	6,764
Support costs (see note 5)	8,595	17,353
Governance costs (see note 5)	3,421	2,385
	78,367	35,432

Total expenditure on charitable activities was £78,367 (2024 - £35,432) of which £19,041 (2024 - £nil) was unrestricted and £59,326 (2024 - £35,432) was restricted.

Rights & Equality Sandwell
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Notes to the financial statements for the year ended 31 March 2025 (continued)

5. Analysis of support and governance costs

	Basis of allocation	General support £	Governance function £	Total 2025 £	Total 2024 £
Information technology	Usage	4,729	-	4,729	5,011
General office costs	Usage	879	-	879	2,412
Accountancy services	Usage	1,861	-	1,861	1,334
Legal and other professional	Usage	1,126	-	1,126	8,596
Examination fees	Governance	-	2,130	2,130	2,100
Trustee expenses	Governance	-	1,291	1,291	285
		<u>8,595</u>	<u>3,421</u>	<u>12,016</u>	<u>19,738</u>

6. Net income for the year

Net income is stated after charging:

	Total 2025 £	Total 2024 £
Operating lease rentals		
Premises	6,000	6,000
Independent examiner's remuneration		
Independent examiner fees	<u>2,130</u>	<u>2,100</u>

7. Trustees remuneration and expenses

The trustees neither received nor waived any remuneration during the current or previous year. One trustee was reimbursed travelling expenses of £1,291 during the year (2024 - £285 relating to travel expenses).

During the year, the Chair personally purchased items on behalf of the trust that totalled £14,870 (2024 - £190). The amounts have been fully reimbursed by the charity.

8. Analysis of staff costs and numbers

Staff costs :

	Total 2025 £	Total 2024 £
Wages and salaries	-	8,207
	<u> </u>	<u> </u>

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

Notes to the financial statements for the year ended 31 March 2025 (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:

	2025 Number	2025 FTE	2024 Number	2024 FTE
Management	<u>0.0</u>	<u>0.0</u>	<u>1.0</u>	<u>0.4</u>

9. Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 April 2024 and at 31 March 2025	<u>6,115</u>	<u>6,115</u>
Depreciation		
At 1 April 2024 and at 31 March 2025	<u>6,115</u>	<u>6,115</u>
Net book values		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

10. Debtors

	Total 2025 £	Total 2024 £
Debtors from operations	935	935
Prepayments	380	1,396
	<u>1,315</u>	<u>2,331</u>

Rights & Equality Sandwell
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2025 (continued)

11. Creditors - amounts falling due within one year

	Total 2025 £	Total 2024 £
Creditors from operations	1,963	3,093
Accruals and deferred income	15,051	14,553
	<u>17,014</u>	<u>17,646</u>
Deferred income		
Deferred income at the start of the year	11,338	7,455
Resources deferred in the year	17,796	11,338
Amounts released from previous years	(11,338)	(7,455)
Deferred income at the end of the year	<u>17,796</u>	<u>11,338</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 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Restricted funds					
Total funds	-	59,326	(59,326)	-	-
Unrestricted funds					
General fund	405	46,088	(19,041)	-	27,452
Total funds	<u>405</u>	<u>105,414</u>	<u>(78,367)</u>	<u>-</u>	<u>27,452</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.

Rights & Equality Sandwell
(A Company Limited by Guarantee)

Notes to the financial statements for the year ended 31 March 2025 (continued)

13. Analysis of net assets between funds

Fund balances at 31 March 2025
are represented by:

	Unrestricted funds £	Restricted funds £	Total funds £
Current assets	27,452	17,014	44,466
Current liabilities	-	(17,014)	(17,014)
Total net assets	27,452	-	27,452

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

	Total 2025 £	Total 2024 £
Net income for the year	27,047	164
Interest receivable	(2)	-
(Increase) / decrease in debtors	1,016	(616)
Increase / (decrease) in creditors	(632)	3,645
Net cash flow from operating activities	27,429	3,193

15. Related party transactions

The following related party transactions took place during the period:

Ileys Community Association in which Abdulgadhir Ali (trustee,
resigned 10 July 2025) is Chief Executive Officer

Income from related party during the year
Expenditure to related party during the year

	2025 £	2024 £
Income from related party during the year	600	-
Expenditure to related party during the year	8,481	6,103