

GREENWICH COALITION FOR EQUALITY AND HUMAN RIGHTS

England & Wales · Charity number 1162852

Details

Other names GCEHR

Status Registered

Legal form Other

Registered 2015-07-27

Register [View on the Charity Commission register](#)

Contact

Address 5 Brookhill Road
London
SE18 6UF

Phone 02088548560

Email gcehrservices@hotmail.com

Website <https://www.gc4ehr.com>

Activities

Objects: THE CHARITY'S OBJECTS ('THE OBJECTS') IS THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY: A) THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF RACE, GENDER, DISABILITY, SEXUAL ORIENTATION OR RELIGION; B) ADVANCING EDUCATION AND RAISING AWARENESS IN EQUALITY AND DIVERSITY; C) PROMOTING ACTIVITIES TO FOSTER UNDERSTANDING BETWEEN PEOPLE FROM DIVERSE BACKGROUNDS; D) CONDUCTING OR COMMISSIONING RESEARCH ON EQUALITY AND DIVERSITY ISSUES AND PUBLISHING THE RESULTS TO THE PUBLIC.

Activities: The charitable activities of the charity is to eliminate social discrimination on the ground of race, gender, disability, religion, sexual orientation and also to advance education and raising awareness in the field of equality and diversity. In addition, the charity aims at promoting the activities to foster understanding between people from diverse backgrounds and conducting research on equality.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Bexley
- Greenwich
- Lewisham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,077	£33,756	-	-
2023-12-31	£37,563	£48,737	-	-
2022-12-31	£43,106	£41,675	-	-
2021-12-31	£33,250	£43,511	-	-
2020-12-31	£87,240	£55,267	-	-

Trustees

Name	Role	Appointed
ABDUL RAZZAQ		2015-05-11
Balwant Kaur Virdi		2021-07-01
Gurmail Singh		2015-05-11
Jatinder Kaur Jagdev		2017-03-17
SURINDER CHEEMA		2015-05-11

Accounts

CHARITY REGISTRATION NUMBER: 1162852

Greenwich Coalition For Equality & Human Rights

Unaudited Accounts

Year Ended 31/12/2024

CHARTAX ASSOCIATES & CO

Chartered Certified Accountants

103 Island Business Centre

18-36 Wellington Street

Woolwich

London

SE18 6PF

Greenwich Coalition For Equality & Human Rights

Accounts

Year ended 31 December 2024

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Greenwich Coalition For Equality & Human Rights Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited accounts of the charity for the YE 31 December 2024.

Reference and administrative details

Registered charity name	Greenwich Coalition For Equality & Human Rights
Charity registration number	1162852
Principal office	Slade Centre Erindale , London SE18 2QQ United Kingdom

The trustees

Mrs Balwant Kaur Viridi	(Served from 20 October 2017 to 24 January 2023)
Ms Jatinder Kaur Jagdev	
Mr Surinderpal Cheema	
Mr Abdul Razzaq	

Charity secretary	Mr Surrinder Pal Cheema
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Independent examiner

Chartax Associates & Co
Chartered Certified Accountants and Tax Consultants
103B Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Structure, governance and management

The charity operates according to its adopted constitution and code of conducts.

Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report (*continued*)

Year ended 31 December 2024

Objectives and activities

The objective of the charity is to promote equality & diversity for the public benefit:

- by eliminating the discrimination on the ground of race, gender, disability.
- by eliminating sexual orientation and discrimination on religious ground
- by advancing education and raising awareness in equality and diversity
- by promoting activities to foster understanding between people from diverse backgrounds
- by conducting or commissioning research on equality and diversity issues and
- by publishing the results to the public of the above issues.

Achievements and performance

As in the past years, the charity conducted various charitable activities such as sewing & IT projects, craft skills projects etc in the best interest of the needy people. The overall aim of our charity is to improve the quality of life of the residents of Greenwich & surrounding areas by continuously providing support and services in a variety of forms particularly targeting to reach elderly and frail community members who face discrimination due to faith, culture, disability and mental health. In order to bring community members out of isolation, to deal with mental health issues and to raise their self-esteem, the charity runs weekly training sessions in ICT, Sewing/textiles, Craft skills and help/advice well-being sessions. The charity had distributed cooked food and groceries to the needy and elderly clients and their families as in the previous years. The charity also organised community dinners, information awareness meetings & conferences as well as provide help and advice to other BAME groups”.

During the year ended 31/12/2024, the charity was able to raise a total funds of £29,077 (2023:£37,563) by way of various grants and donations. A total expenditure of £33,756 (2023: £44,728) incurred for the various charitable activities which resulted in net deficit of £4,679 which was compensated by the brought forward unrestricted general funds.

Financial review

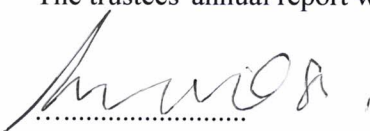
As in the previous years, the charity is continuously involved in performing the charitable activities in the areas of skills development, humanitarian helps and supports etc. by conducting the IT training, sewing and craft training , distribution of cooked foods and groceries to the needy people as well as help and advice on well-being.

During the year ended 31/12/2024 a total sum of £29,077 (2024: £37,563) was generated by way of receiving the donations as below and a total expense of £33,756 (Including non-cash expenses of £3,780 such as depreciation) was incurred which resulted in net deficit of £4,679 and the net deficit was responded by the brought forward funds.

The donations were received from the followings during the year:

	Amount (£)
ESC Lottery fund	5,550
Royal Borough of Greenwich	2,490
Ground work London	5,696
People's Health Trust	2,901
Main grants (Big Lottery)	<u>12,440</u>
Total donations	29,077

The trustees' annual report was approved on 9th December 2025 and signed on behalf of the board of trustees by:


.....
Mr Gurmail Singh
Trustee

Greenwich Coalition For Equality & Human Rights

Independent Examiner's Report to the Trustees of Greenwich Coalition For Equality & Human Rights

Year ended 31 December 2024

I report to the trustees on my examination of the accounts of Greenwich Coalition For Equality & Human Rights ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Rajendra Subedi
Independent Examiner
For Chartax Associates & Co
Chartered Certified Accountants and Tax Consultants
103 Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Chartax Associates & Co
Chartered Certified Accountants
103 Island Business Centre
18-36 Wellington Street
Woolwich, London
SE18 6PF
Tel 020 3620 5814

Date: 9th December 2025

Greenwich Coalition For Equality & Human Rights

Statement of Financial Activities

Year ended 31 December 2024

		Unrestricted funds	Restricted funds	2024 Total funds £	2023 Total funds £
	Note	£	£	£	£
Income and endowments	4				
Donations and legacies		29,077		29,077	37,563
Total income		29,077	-	29,077	37,563
Expenditure					
Expenditure on raising funds:					
Costs of raising donations, grants and legacies	5	(33,756)		(33,756)	(48,737)
Total expenditure		(33,756)	-	33,756	(48,737)
Net income/(expenditure) and net movement in fund		(4,679)	-	(4,679)	(11,174)
Reconciliation of funds					
Total funds brought forward		39,349	-	39,349	39,349
Total funds carried forward		34,670	-	34,670	50,523

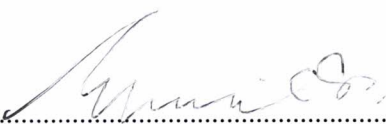
Greenwich Coalition For Equality & Human Rights

Statement of Financial Position

Year ended 31 December 2024

		2024 £	2023 £
Fixed assets	Note		
Tangible fixed assets	11	<u>3,100</u>	<u>6,830</u>
Current assets			
Cash at bank and in hand		32,120	33,018
Creditors: amounts falling due within one year		<u>(550)</u>	<u>(499)</u>
Net current assets		31,570	32,519
 Total assets less current liabilities		 34,670	 39,349
 Net assets		 <u>34,670</u>	 <u>39,349</u>
 Funds of the charity			
Restricted funds		-	-
Unrestricted funds		<u>34,670</u>	<u>39,349</u>
Total charity funds	13	<u>34,670</u>	<u>39,349</u>

These accounts were approved by the board of trustees & authorised for issue on 9th December 2025, and are signed on behalf of the board by:

.....


Mr Gurmail Singh
Trustee

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 Brookhill Road, London, SE18 6UF, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies & Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

No accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There were no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (*continued*)

Year ended 31 December 2024

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- i) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- ii) legacy income is recognised when receipt is probable and entitlement is established.
- iii) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (*continued*)

Year ended 31 December 2024

3. Accounting policies (*continued*)

Tangible assets (*continued*)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20% Straight Line

Fixtures & fittings -- 20% Straight Line

Equipment -- 20% Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (*continued*) Year ended 31 December 2024

3. Accounting policies (*continued*)

Financial instruments (*continued*)

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised

4. Donations and legacies

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds Funds (£) 2024
Grants & Donations			
Main Grant (Big Lottery)	12,440		12,440
Royal Borough of Greenwich	2,490		2,490
People's health trust	2,901		2,901
Ground work London	5,696		5,696
ESC Lottery Funds	<u>5,550</u>		<u>5,550</u>
Total	29,077		29,077

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (*continued*)

Year ended 31 December 2024

5 Costs of raising donations and legacies

	Unrestricted	Restricted	Total
	Funds (£)	Funds (£)	Funds
			2024 (£)
Costs of raising donations and legacies -	33,756	-	33,756
Donations	<u>33,756</u>	<u>-</u>	<u>33,756</u>

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	3,780	4,009

7 Independent examination fees	2024 (£)	2023 (£)
For independent examination of the accounts	550	550

8 Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages to Volunteers	2,100	2,376

The average head count of employees during the year was £396

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10 Transfers between the funds

There were no transfer of funds between the funds as all the funds in the Charity is analysed unde during the year ended 31st December 2024

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2024

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2022	607	9,680	10,252	20,539
Additions	-	-	159	159
At 31 December 2023	607	9,680	10,411	20,698
Depreciation				
At 1 January 2023	607	4,514	8,589	13,710
Charge for the year		1,958	1,822	3,780
At 31 December 2023	607	6,472	10,411	17,490
Net Book Value				
At 31 December 2024	-	3,208	-	3,208
At 31 December 2023	-	5,166	1,663	6,829

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	550	501

13. Analysis of charitable funds	01/01/2024	Income	Expenses	Transfer	31/12/2024
Unrestricted funds- Genral funds	39,349	29,077.00	-33756	-	34,670
Unrestricted funds- Genral funds	01/01/2023				31/12/2023
	50,523	37,563.00	(48,737)		50,523
Restricted funds	01/01/2024	Income	Expenses	Transfer	31/12/2024
Restricted funds	-	-	-	-	-
	01/01/2023	Income	Expenses	Transfer	31/12/2023
Restricted funds	-	-	-	-	-

14. Analysis of net assets between funds

	Unrestricted funds (£)	Restricted funds (£)	Total funds 2024
Tangible fixed assets	3,100.00	-	3,100.00
Current assets	32,120	-	32,120
Creditors less than a year	(550)	-	(550)
	34,670	-	34,670

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2023

14. Analysis of net assets between funds *(Continued)*

	Unrestricted funds (£)	Restricted funds (£)	Total funds 2023
Tangible fixed assets	6,881	-	6,881
Current assets	33,018	-	33,018
Creditors less than a year	(550)	-	(550)
	<u>39,349</u>	<u>-</u>	<u>39,349</u>

Greenwich Coalition For Equality & Human Rights

Management Information

Year ended 31 December 2023

The following pages do not form part of the accounts

Greenwich Coalition For Equality & Human Rights

Detailed Statement of Financial Activities

Year ended 31 December 2024

	31/12/2024	31/12/2023
Income and endowments		£
Donations and legacies		
Miscellaneous grants and donations	-	-
Big Lottery Grant	12,440	-
London & Quadrant (L&Q) Grant	-	5,000
The London Community grant	-	10,000
Royal Borough of Greenwich	2,490	12,410
Groundwork London	5,696	
People's health trust	2,901	10,153
ESC Lottery Fund	5,550	
Total income	29,077	37,563
Expenditure		
Community ICT Skills Project	4,500	4,800
Community craft project	4,600	5,100
Community dwelling/textiles project	7,872	9,700
Coronation/Vaisakhi/Eid/Diwali lunch	1,400	1,200
Foods & grocery distributions	1,300	1,224
Volunteers expenses	2,100	2,376
Rent, rates & service charges	6,136	16,200
Computer costs	-	1,000
Repairs and maintenance		-
Insurance		320
Other motor/travel costs		200
Legal and professional fees		
Telephone & Internet	1,068	1,459
Postage, printing & stationeries		150
Depreciation	3,780	4,008
Website set up & maintenance	450	450
Independent examiner's fees	550	550
Total expenditure	33,756	48,737
Net surplus/(deficit)	(4,679)	(11,174)

Accounts

CHARITY REGISTRATION NUMBER: 1162852

Greenwich Coalition For Equality & Human Rights

Unaudited Accounts

Year Ended 31/12/2023

CHARTAX ASSOCIATES & CO

Chartered Certified Accountants

103B Island Business Centre

18-36 Wellington Street

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Greenwich Coalition For Equality & Human Rights

Accounts

Year ended 31 December 2023

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Greenwich Coalition For Equality & Human Rights Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited accounts of the charity for the YE 31 December 2023.

Reference and administrative details

Registered charity name	Greenwich Coalition For Equality & Human Rights
Charity registration number	1162852
Principal office	5 Brookhill Road , London ,SE18 6UF United Kingdom

The trustees

Mrs Balwant Kaur Viridi	(Served from 20 October 2017 to 24 January 2023)
Ms Jatinder Kaur Jagdev	
Mr Gurmail Singh	
Mr Surinderpal Cheema	
Mr Abdul Razzaq	

Charity secretary	Mr Surrinder Pal Cheema
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Independent examiner

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Chartered Certified Accountants and Tax Consultants
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18-36 Wellington Street
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SE18 6PF

Structure, governance and management

The charity operates according to its adopted constitution and code of conducts.

Greenwich Coalition For Equality & Human Rights
Trustees' Annual Report (continued)
Year ended 31 December 2023

Objectives and activities

The objective of the charity is to promote equality & diversity for the public benefit:

- by eliminating the discrimination on the ground of race, gender, disability.
- by eliminating sexual orientation and discrimination on religious ground
- by advancing education and raising awareness in equality and diversity
- by promoting activities to foster understanding between people from diverse backgrounds
- by conducting or commissioning research on equality and diversity issues and
- by publishing the results to the public of the above issues.

Achievements and performance

As in the past years, the charity conducted various charitable activities such as sewing & IT projects, craft skills projects etc in the best interest of the needy people. The overall aim of our charity is to improve the quality of life of the residents of Greenwich & surrounding areas by continuously providing support and services in a variety of forms particularly targeting to reach elderly and frail community members who face discrimination due to faith, culture, disability and mental health. In order to bring community members out of isolation, to deal with mental health issues and to raise their self-esteem, the charity runs weekly training sessions in ICT, Sewing/textiles, Craft skills and help/advice well-being sessions. The charity had distributed cooked food and groceries to the needy and elderly clients and their families as in the previous years. The charity also organised community dinners, information awareness meetings & conferences as well as provide help and advice to other BAME groups".

During the year ended 31/12/2023, the charity was able to raise a total funds of £37,563 (2022: £43,106) by way of various grants and donations. A total expenditure of £44,728 incurred for the various charitable activities which resulted in net deficit of £7,163 which was compensated by the brought forward unrestricted general funds.

Financial review

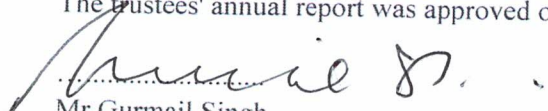
As in the previous years, the charity is continuously involved in performing the charitable activities in the areas of skills development, humanitarian helps and supports etc. by conducting the IT training, sewing and craft training , distribution of cooked foods and groceries to the needy people as well as help and advice on well-being.

During the year ended 31/12/2023 a total sum of £37,563 (2022: £43,106) was generated by way of receiving the donations as below and a total expense of £48,737 (including depreciation) was incurred which resulted in net deficit of £11,174 and the net deficit was covered by the brought forward funds.

The donations were received from the followings during the year:

	Amount (£)
L & Q Place Makers	5,000
Royal Borough of Greenwich	12,410
The London Community	10,000
People's Health Trust	10,153
Total donations	37,563

The trustees' annual report was approved on 28th August 2024 and signed on behalf of the board of trustees by:


Mr Gurmail Singh
Trustee

Greenwich Coalition For Equality & Human Rights

Independent Examiner's Report to the Trustees of Greenwich Coalition For Equality & Human Rights

Year ended 31 December 2023

I report to the trustees on my examination of the accounts of Greenwich Coalition For Equality & Human Rights ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Rajendra Subedi
Independent Examiner
For Chartax Associates & Co
Chartered Certified Accountants and Tax Consultants
103B Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Chartax Associates & Co
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103B Island Business Centre
18-36 Wellington Street
Woolwich, London
SE18 6PF
Tel 020 3620 5814

Date: 28/08/2024

Greenwich Coalition For Equality & Human Rights

Statement of Financial Activities

Year ended 31 December 2023

		Unrestricted	Restricted	2023	2022
		funds	funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments	4				
Donations and legacies		-	37,563	37,563	43,106
Total income		-	37,563	37,563	43,106
Expenditure					
Expenditure on raising funds:					
Costs of raising					
donations, grants and legacies	5	(11,174)	(37,563)	(48,737)	(41,675)
Total expenditure		(11,174)	(37,563)	(48,737)	(41,675)
Net income/(expenditure) and net movement in fund		(11,174)	-	(11,174)	1,431.00
Reconciliation of funds					
Total funds brought forward		50,523	-		49,092
Total funds carried forward		39,349	-	39,349	50,523

Greenwich Coalition For Equality & Human Rights

Statement of Financial Position

Year ended 31 December 2023

		2023	2022
Fixed assets	Note	£	£
Tangible fixed assets	11	<u>6,830</u>	<u>10,838</u>
Current assets			
Cash at bank and in hand	33,018		40,184
Creditors: amounts falling due within one year	(499)		(499)
Net current assets		<u>32,519</u>	<u>39,685</u>
Total assets less current liabilities		39,349	50,523
Net assets		<u>39,349</u>	<u>50,523</u>
Funds of the charity			
Restricted funds		-	-
Unrestricted funds		<u>39,349</u>	<u>50,523</u>
Total charity funds	13	<u>39,349</u>	<u>50,523</u>

These accounts were approved by the board of trustees & authorised for issue on 28 August 2024, and are signed on behalf of the board by:



Mr Gurmail Singh
Trustee

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 5 Brookhill Road, London, SE18 6UF, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies & Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

No accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There were no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (*continued*)

Year ended 31 December 2023

3. Accounting policies (*continued*)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- i) income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- ii) legacy income is recognised when receipt is probable and entitlement is established.
- iii) income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- iv) income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 20% Straight Line

Fixtures & fittings -- 20% Straight Line

Equipment -- 20% Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised

4. Donations and legacies

	Unrestricted Funds (£)	Restricted Funds(£)	Total Funds Funds(£) 2023
Grants & Donations			
London & Quadrant (L&Q) Grant	-	5,000	5,000
Royal Borough of Greenwich	-	12,410	12,410
People's health trust	-	10,153	10,153
The London Community	-	10,000	10,000
Total	-	37,563	37,563

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2023

5 Costs of raising donations and legacies

	Unrestricted	Restricted	Total
	Funds (£)	Funds (£)	Funds
			2023 (£)
Costs of raising donations and legacies -			
Donations		48,738	48,738
	<u>—</u>	<u>—</u>	<u>48,738</u>

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	4,009	4,009

7 Independent examination fees	2023 (£)	2022 (£)
For independent examination of the accounts	550	550

8 Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages to Volunteers	2,376	2,000

The average head count of employees during the year was £396

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10 Transfers between the funds

A total sum of £11,174 was transferred to restricted funds to cover the expenses for the year ended 31st December 2023

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (continued)

Year ended 31 December 2023

11. Tangible fixed assets

	Plant and machinery	Fixtures and fittings	Equipment	Total
Cost	£	£	£	£
At 1 January 2022	607	9,680	10,252	20,539
Additions	-	-	-	-
At 31 December 2023	607	9,680	10,252	20,539
Depreciation				
At 1 January 2023	607	2,556	6,538	9,701
Charge for the year		1,958	2,051	4,009
At 31 December 2023	607	4,514	8,589	13,710
Net Book Value				
At 31 December 2023	-	5,166	1,663	6,829
At 31 December 2022	-	7,124	3,714	10,838

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	550	501

13. Analysis of charitable funds	01/01/2023	Income	Expenses	Transfer	31/12/2023
Unrestricted funds- Genral funds	50,523.00	-	0	(11,125)	39,398
Unrestricted funds- Genral funds	01/01/2022				31/12/2022
	39,282.00	43,106.00	(41,675)	9,810.00	50,523
Restricted funds	01/01/2023	Income	Expenses	Transfer	31/12/2023
Restricted funds	-	37,563.00	(48,788)	11,225.00	-
	01/01/2022	Income	Expenses	Transfer	31/12/2022
Restricted funds	9,810.00	0.00	0.00	(9,810)	-

14. Analysis of net assets between funds

	Unrestricted funds (£)	Restricted funds (£)	Total funds 2023
Tangible fixed assets	6,881.00	-	6,881.00
Current assets	33,018	-	33,018
Creditors less than a year	(550)	-	(550)
	39,349.00	-	39,349.00

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2023

14. Analysis of net assets between funds *(Continued)*

	Unrestricted funds (£)	Restricted funds (£)	Total funds 2022
Tangible fixed assets	10,838	-	10,838
Current assets	40,184	-	40,184
Creditors less than a year	(499)	-	(499)
	<u>50,523</u>	<u>-</u>	<u>50,523</u>

Greenwich Coalition For Equality & Human Rights

Management Information

Year ended 31 December 2023

The following pages do not form part of the accounts

Greenwich Coalition For Equality & Human Rights

Detailed Statement of Financial Activities

Year ended 31 December 2023

	31/12/2023	31/12/2022
	£	£
Income and endowments		
Donations and legacies		
Miscellaneous grants and donations	-	2,500
Big Lottery Grant	-	9,900
London & Quadrant (L&Q) Grant	5,000	10,000
The London Community grant	10,000	-
Royal Borough of Greenwich	12,410	-
Groundwork		1,000
People's health trust	10,153	15,956
City of London		3,750
Total income	37,563	43,106
Expenditure		
Community ICT Skills Project	4,800	24,480
Community craft project	5,100	-
Community dewing/textriles project	9,700	-
Coronation/Vaisakhi/Eid/Diwali lunch	1,200	-
Foods & grocery distributions	1,224	-
Volunteers expenses	2,376	2,000
Rent, rates & service charges	16,200	7,672
Computer costs	1,000	-
Repairs and maintenance	-	850
Insurance	320	320
Other motor/travel costs	200	200
Legal and professional fees		149
Telephone & Internet	1,459	1,346
Postage, printing & stationeries	150	150
Depreciation	4,008	4,008
Website set up & maintenance	450	
Independent examiner's fees	550	500
Total expenditure	48,737	41,675
Net surplus/(deficit)	(11,174)	1,431

Accounts

CHARITY REGISTRATION NUMBER: 1162852

Greenwich Coalition For Equality & Human Rights
Unaudited Accounts
31 December 2022

CHARTAX ASSOCIATES & CO

Chartered Certified Accountants
103B Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Greenwich Coalition For Equality & Human Rights

Accounts

Year ended 31 December 2022

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Independent examiner's report to the trustees	4
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Statement of financial position	6
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The following pages do not form part of the accounts	
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Notes to the detailed statement of financial activities	16

Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report

Year ended 31 December 2022

The trustees present their report and the unaudited accounts of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Greenwich Coalition For Equality & Human Rights

Charity registration number 1162852

Principal office Suit 104,
Island Business Centre
Woolwich
London
SE18 6PF
UK

The trustees

Mrs Viridi	(Served from 20 October 2017 to 24 January 2023)
Mr Amarjit Singh Marwaha	
Mr Surinderpal Cheema	
Mr Gurmail Singh	
Ms Jatinder Kaur Jagdev	
Mr Abdul Razzaq	
Mr Bhagwant Singh Sandhu	(Served from 27 July 2015 to 1 July 2021)

Company secretary Mr Surrinder Pal Cheema

Independent examiner Chartax Associates & Co Chartered Certified Accountants and Tax Consultants
121 Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Structure, governance and management

The charity operates according to its adopted constitution and code of conducts.

Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Objectives and activities

The objective of the charity is to promote equality & diversity for the public benefit:

- by eliminating the discrimination on the ground of race, gender, disability.
- by eliminating sexual orientation and discrimination on religious ground
- by advancing education and raising awareness in equality and diversity
- by promoting activities to foster understanding between people from diverse backgrounds
- by conducting or commissioning research on equality and diversity issues and
- by publishing the results to the public of the above issues.

Achievements and performance

Despite the adverse socio economic conditions caused by the Covid-19, the charity continued its operation in the best interest of the needy people in the community. The overall aim of our charity is to improve the quality of life of the residents by continuously providing support and services in a variety of forms particularly targeting the hard to reach elderly and frail community members who face discrimination due to faith, culture, disability and mental health. In order to bring community members out of isolation, to deal with mental health issues and to raise their self-esteem, the charity runs weekly training sessions in ICT, Sewing/textiles, Craft skills and help/advice well-being sessions. The charity had distributed cooked food and groceries to the needy and elderly people and their families. The charity also organises community dinners, information awareness meetings & conferences as well as provides help and advice to other BAME groups.

During the year ended 31/12/2022, the charity was able to raise a total funds of £43,106 (2021:£33,250) by way of various grants and donations. A total expenditures of £41,675 (2021:£43,511) incurred for the various charitable activities which resulted in net surplus of £1,431 and which is included and represented by general funds. During the year, the charity received donations from the following donors.

Donors	Amount (£)
Arnold Clark	2,500
Big Lottery (Main grant)	9,900
London & Quadrant	10,000
Ground work	1,000
City of London	3,750
People's health trust	15,956
Total	43,106

Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report *(continued)*

Year ended 31 December 2022

Financial review

The Covid-19 badly affected the charity in fund raising and carrying out the charitable activities. During the year of reporting period, the charity performed various charitable activities such as IT training, sewing and craft training , food and groceries distribution to the needy people as well as help and advice on well-being. During the year the Charity generated total donations from the various donors in the sum of £43,106 compared to £33,250 in 2021 in the same period and incurred total charitable expenses of £41,675 (2021: 43,511) which resulted in net surplus for the year of £1,431 making up accumulated surplus of £50,523.

The trustees' annual report was approved on 6 June 2023 and signed on behalf of the board of trustees by:



Mr Gurmail Singh
Trustee

Greenwich Coalition For Equality & Human Rights

Independent Examiner's Report to the Trustees of Greenwich Coalition For Equality & Human Rights

Year ended 31 December 2022

I report to the trustees on my examination of the accounts of Greenwich Coalition For Equality & Human Rights ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Chartax Associates & Co
Chartered Certified Accountants and Tax Consultants
Independent Examiner

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SE18 6PF
Tel 020 3620 5814

Greenwich Coalition For Equality & Human Rights

Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	43,106	—	43,106	33,250
Total income		<u>43,106</u>	<u>—</u>	<u>43,106</u>	<u>33,250</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	41,675	—	41,675	43,511
Total expenditure		<u>41,675</u>	<u>—</u>	<u>41,675</u>	<u>43,511</u>
Net income/(expenditure) and net movement in funds		<u>1,431</u>	<u>—</u>	<u>1,431</u>	<u>(10,261)</u>
Reconciliation of funds					
Total funds brought forward		39,282	9,810	49,092	59,353
Total funds carried forward		<u>40,713</u>	<u>9,810</u>	<u>50,523</u>	<u>49,092</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these accounts.

Greenwich Coalition For Equality & Human Rights

Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	11		10,838	6,569
Current assets				
Cash at bank and in hand		40,184		43,024
Creditors: amounts falling due within one year	12	<u>499</u>		<u>501</u>
Net current assets			<u>39,685</u>	<u>42,523</u>
Total assets less current liabilities			<u>50,523</u>	<u>49,092</u>
Net assets			<u>50,523</u>	<u>49,092</u>
Funds of the charity				
Restricted funds			–	10,000
Unrestricted funds			<u>50,523</u>	<u>39,092</u>
Total charity funds	13		<u>50,523</u>	<u>49,092</u>

These accounts were approved by the board of trustees and authorised for issue on 6 June 2023, and are signed on behalf of the board by:

The notes on pages 7 to 13 form part of these accounts.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suit 104, Island Business Centre, Woolwich, London, SE18 6PF, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

No accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There were no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	20% straight line
Fixtures & fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Various grants and donations	2,500	—	2,500
Grants			
Awards4All	—	—	—
Big Lottery Grant	9,900	—	9,900
London & Quadrant (L&Q) Grant	10,000	—	10,000
London response grant	—	—	—
UK Community Foundation	—	—	—
Groundwork	1,000	—	1,000
People's health trust	15,956	—	15,956
City of London	3,750	—	3,750
	<u>43,106</u>	<u>—</u>	<u>43,106</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Various grants and donations	1,000	—	1,000

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (continued)

Year ended 31 December 2022

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Awards4All	—	9,800	9,800
Big Lottery Grant	—	—	—
London & Quadrant (L&Q) Grant	—	10,000	10,000
London response grant	—	11,250	11,250
UK Community Foundation	200	—	200
Groundwork	—	1,000	1,000
People's health trust	—	—	—
City of London	—	—	—
	<u>1,200</u>	<u>32,050</u>	<u>33,250</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	41,026	—	41,026
Costs of raising donations and legacies - Legacies	550	—	550
Costs of raising donations and legacies - Other type 2	99	—	99
	<u>41,675</u>	<u>—</u>	<u>41,675</u>

6. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>4,009</u>	<u>2,451</u>

7. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the accounts	<u>2,475</u>	<u>1,925</u>

8. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>2,000</u>	<u>—</u>

The average head count of employees during the year was 2,000 (2021: Nil).

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2022

8. Staff costs and emoluments *(continued)*

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Transfers between funds

During the year ended 31/12/2021, the charity generated total funds of £33,250 (2020:£87,240) against total charitable expenses of £43,511 which resulted in net deficit of £10,261 and compensated by the unrestricted general funds. There was a total surplus of £190 from the restricted funds and a sum of £9,810 transferred from unrestricted general funds to make up £10,000 in restricted funds. Hence, total accumulated net surplus of £49,092 split into unrestricted general funds of £39,092 and restricted funds of £10,000.

11. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2022	607	1,402	10,252	12,261
Additions	—	8,278	—	8,278
At 31 December 2022	607	9,680	10,252	20,539
Depreciation				
At 1 January 2022	585	620	4,487	5,692
Charge for the year	22	1,936	2,051	4,009
At 31 December 2022	607	2,556	6,538	9,701
Carrying amount				
At 31 December 2022	—	7,124	3,714	10,838
At 31 December 2021	22	782	5,765	6,569

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	499	501

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts (continued)

Year ended 31 December 2022

13. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>39,282</u>	<u>43,106</u>	<u>(41,675)</u>	<u>9,810</u>	<u>50,523</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	<u>59,353</u>	<u>1,200</u>	<u>(11,651)</u>	<u>(9,810)</u>	<u>39,092</u>

Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>9,810</u>	<u>—</u>	<u>—</u>	<u>(9,810)</u>	<u>—</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>32,050</u>	<u>(31,860)</u>	<u>9,810</u>	<u>10,000</u>

14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022 £
Tangible fixed assets	10,838	—	10,838
Current Assets	40,184	—	40,184
Creditors less than 1 year	(499)	—	(499)
Net assets	<u>50,523</u>	<u>—</u>	<u>50,523</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2021 £
Tangible fixed assets	6,569	—	6,569
Current Assets	33,024	10,000	43,024
Creditors less than 1 year	(501)	—	(501)
Net assets	<u>39,092</u>	<u>10,000</u>	<u>49,092</u>

Greenwich Coalition For Equality & Human Rights

Management Information

Year ended 31 December 2022

The following pages do not form part of the accounts.

Greenwich Coalition For Equality & Human Rights

Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Various grants and donations	2,500	1,000
Awards4All	—	9,800
Big Lottery Grant	9,900	—
London & Quadrant (L&Q) Grant	10,000	10,000
London response grant	—	11,250
UK Community Foundation	—	200
Groundwork	1,000	1,000
People's health trust	15,956	—
City of London	3,750	—
	<u>43,106</u>	<u>33,250</u>
Total income	<u>43,106</u>	<u>33,250</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	24,480	25,840
Wages and salaries	2,000	—
Rent	7,672	13,500
Repairs and maintenance	850	144
Insurance	320	—
Other motor/travel costs	200	—
Legal and professional fees	649	500
Telephone	1,346	727
Other office costs	150	348
Depreciation	4,008	2,452
	<u>41,675</u>	<u>43,511</u>
Total expenditure	<u>41,675</u>	<u>43,511</u>
Net income/(expenditure)	<u>1,431</u>	<u>(10,261)</u>

Greenwich Coalition For Equality & Human Rights

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

	2022 £	2021 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Arts, culture, ICT and other project costs	24,480	25,840
Casual wages for volunteers	2,000	—
Office rent & rates	7,672	13,500
Website and IT Costs	850	144
Insurance	320	—
Travelling & subsistence	200	—
Telephone & internet	1,346	727
Post, print and stationaries	150	348
Depreciation	4,008	2,452
	<u>41,026</u>	<u>43,011</u>
 Costs of raising donations and legacies - Legacies		
Accountancy fees	550	500
 Costs of raising donations and legacies - Other type 2		
Legal and professional fees	99	—
	<u>99</u>	<u>—</u>
 Costs of raising donations and legacies	<u>41,675</u>	<u>43,511</u>

Accounts

Greenwich Coalition For Equality & Human Rights
Unaudited Accounts
31 December 2021

CHARTAX ASSOCIATES & CO

Chartered Certified Accountants
121 Island Business Centre
18-36 Wellington Street
Woolwich
London

Greenwich Coalition For Equality & Human Rights

Accounts

Year ended 31 December 2021

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Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report

Year ended 31 December 2021

The trustees present their report and the unaudited accounts of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name Greenwich Coalition For Equality & Human Rights

Charity registration number 1162852

Principal office Suit 104,
Island Business Centre
Woolwich
London
SE18 6PF
UK

The trustees

Mrs Viridi (Appointed 1 July 2021)

Mr Amarjit Singh Marwaha

Mr Surinderpal Cheema

Mr Gurmail Singh

Ms Jatinder Kaur Jagdev

Mr Abdul Razzaq

Mr Bhagwant Singh Sandhu (Served from 27 July 2015 to 1 July 2021)

Company secretary Mr Surrinder Pal Cheema

Independent examiner Chartax Associates & Co Chartered Certified Accountants and Tax Consultants
121 Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Structure, governance and management

The charity operates according to its adopted constitution and code of conducts.

Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

Objectives and activities

The objective of the charity is to promote equality & diversity for the public benefit:

- by eliminating the discrimination on the ground of race, gender, disability.
- by eliminating sexual orientation and discrimination on religious ground
- by advancing education and raising awareness in equality and diversity
- by promoting activities to foster understanding between people from diverse backgrounds
- by conducting or commissioning research on equality and diversity issues and
- by publishing the results to the public of the above issues.

Achievements and performance

Despite the adverse socio economic conditions caused by the Covid-19, the charity continued its operation in the best interest of the needy people. The overall aim of our charity is to improve the quality of life of the residents by continuously providing support and services in a variety of forms particularly targeting the hard to reach elderly and frail community members who face discrimination due to faith, culture, disability and mental health. In order to bring community members out of isolation, to deal with mental health issues and to raise their self-esteem, the charity runs weekly training sessions in ICT, Sewing/textiles, Craft skills and help/advice well-being sessions. The charity had distributed cooked food and groceries to the needy and elderly clients and their families. The charity also organises community dinners, information awareness meetings & conferences as well as provide help and advice to other BAME groups".

During the year ended 31/12/2021, the charity was able to raise a total funds of £33,250 (2020:£87,240) by way of various grants and donations. A total expenditures of £43,511 incurred for the various charitable activities which resulted in net deficit of £10,261 which was compensated by brought forward unrestricted general funds.

Financial review

The Covid-19 badly affected the charity in fund raising and carrying out the charitable activities. Despite the Covid-19 pandemic, the charity performed the charitable activities during the year ended 31st December 2021 in the areas of It training, sewing and craft , food and groceries distribution to the needy people as well as help and advice on well-being. The net accumulated surplus of the cahrity as at 31/12/2021 was £49,092 (2020:59,353) The funds as disclosed in the accounts were generated through grants and various donations. A total sum of £33,250 (2020: £87,240) was generated through donations from various donours and a total sum of £43,511 was spent on charitable activities which resulted in net deficit of £10,261 and the net deficit was compensated by the brought forward funds.

Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report *(continued)*

Year ended 31 December 2021

The trustees' annual report was approved on 30 September 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Gurmail Singh', written in a cursive style.

Mr Gurmail Singh
Trustee

Greenwich Coalition For Equality & Human Rights

Independent Examiner's Report to the Trustees of Greenwich Coalition For Equality & Human Rights

Year ended 31 December 2021

I report to the trustees on my examination of the accounts of Greenwich Coalition For Equality & Human Rights ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Chartax Associates & Co
Chartered Certified Accountants and Tax Consultants
Independent Examiner

121 Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

30 September 2022

Chartax Associates & Co
Chartered Certified Accountants
121 Island Business Centre
18-36 Wellington Street
Woolwich, London
SE18 6PF
Tel 020 3620 5814

Greenwich Coalition For Equality & Human Rights

Statement of Financial Activities

Year ended 31 December 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	1,200	32,050	33,250	87,240
Total income		<u>1,200</u>	<u>32,050</u>	<u>33,250</u>	<u>87,240</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	11,651	31,860	43,511	50,201
Costs of other trading activities	6	–	–	–	5,066
Total expenditure		<u>11,651</u>	<u>31,860</u>	<u>43,511</u>	<u>55,267</u>
Net (expenditure)/income and net movement in funds		<u>(10,451)</u>	<u>190</u>	<u>(10,261)</u>	<u>31,973</u>
Reconciliation of funds					
Total funds brought forward		59,353	–	59,353	27,380
Total funds carried forward		<u>48,902</u>	<u>190</u>	<u>49,092</u>	<u>59,353</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these accounts.

Greenwich Coalition For Equality & Human Rights

Statement of Financial Position

31 December 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	12		6,569	8,295
Current assets				
Cash at bank and in hand		43,024		51,558
Creditors: amounts falling due within one year	13	<u>501</u>		<u>500</u>
Net current assets			<u>42,523</u>	<u>51,058</u>
Total assets less current liabilities			<u>49,092</u>	<u>59,353</u>
Net assets			<u>49,092</u>	<u>59,353</u>
Funds of the charity				
Restricted funds			10,000	–
Unrestricted funds			<u>39,092</u>	<u>59,353</u>
Total charity funds	14		<u>49,092</u>	<u>59,353</u>

These accounts were approved by the board of trustees and authorised for issue on 30 September 2022, and are signed on behalf of the board by:

The notes on pages 7 to 14 form part of these accounts.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suit 104, Island Business Centre, Woolwich, London, SE18 6PF, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.
(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

No accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There were no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	20% straight line
Fixtures & fittings	-	20% straight line
Equipment	-	20% straight line
Other assests	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Various grants and donations	1,000	—	1,000
Grants			
Lottery25 Grant	—	—	—
Awards4All	—	9,800	9,800
Royal Borough of Greenwich Grant	—	—	—
Big Lottery Grant	—	—	—
London & Quadrant (L&Q) Grant	—	10,000	10,000
Tesco Grant	—	—	—
London response grant	—	11,250	11,250
UK Community Foundation	200	—	200
Groundwork	—	1,000	1,000
	<u>1,200</u>	<u>32,050</u>	<u>33,250</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Various grants and donations	—	—	—

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Lottery25 Grant	–	1,000	1,000
Awards4All	–	9,200	9,200
Royal Borough of Greenwich Grant	–	12,220	12,220
Big Lottery Grant	–	19,320	19,320
London & Quadrant (L&Q) Grant	–	7,500	7,500
Tesco Grant	–	500	500
London response grant	–	17,820	17,820
UK Community Foundation	–	15,680	15,680
Groundwork	–	4,000	4,000
	<u>–</u>	<u>87,240</u>	<u>87,240</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies	11,151	31,860	43,011
Costs of raising donations and legacies	500	–	500
	<u>11,651</u>	<u>31,860</u>	<u>43,511</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
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6. Costs of other trading activities

	Restricted Funds £	Total Funds 2021 £	Restricted Funds £	Total Funds 2020 £
Costs of other trading activities -				
Staging events	–	–	5,000	5,000
Costs of other trading activities - Other				
activity 1	–	–	66	66
	<u>–</u>	<u>–</u>	<u>5,066</u>	<u>5,066</u>

7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>2,452</u>	<u>2,528</u>

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2021

8. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the accounts	<u>501</u>	<u>501</u>

9. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

2021	2020
£	£

The average head count of employees during the year was Nil (2020: Nil).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Transfers between funds

During the year ended 31/12/2021, the charity generated total funds of £33,250 (2020:£87,240) against total charitable expenses of £43,511 which resulted in net deficit of £10,261 and compensated by the unrestricted general funds. There was a total surplus of £190 from the restricted funds and a sum of £9,810 transferred from unrestricted general funds to make up £10,000 in restricted funds. Hence, total accumulated net surplus of £49,092 split into unrestricted genral funds of £39,092 and restricted funds of £10,000.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2021

12. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2021	607	1,402	9,527	11,536
Additions	—	—	725	725
At 31 December 2021	607	1,402	10,252	12,261
Depreciation				
At 1 January 2021	464	340	2,437	3,241
Charge for the year	121	280	2,050	2,451
At 31 December 2021	585	620	4,487	5,692
Carrying amount				
At 31 December 2021	22	782	5,765	6,569
At 31 December 2020	143	1,062	7,090	8,295

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	501	500

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	59,353	1,200	(11,651)	(9,810)	39,092

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	7,615	—	—	51,738	59,353

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2021

14. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	—	<u>32,050</u>	<u>(31,860)</u>	<u>9,810</u>	<u>10,000</u>

	At 1 January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>19,765</u>	<u>87,240</u>	<u>(55,267)</u>	<u>(51,738)</u>	<u>—</u>

15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	6,569	—	6,569
Current Assets	33,024	10,000	43,024
Creditors less than 1 year	<u>(501)</u>	<u>—</u>	<u>(501)</u>
Net assets	<u>39,092</u>	<u>10,000</u>	<u>49,092</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	8,296	—	8,296
Current Assets	51,558	—	51,558
Creditors less than 1 year	<u>(501)</u>	<u>—</u>	<u>(501)</u>
Net assets	<u>59,353</u>	<u>—</u>	<u>59,353</u>

Greenwich Coalition For Equality & Human Rights

Management Information

Year ended 31 December 2021

The following pages do not form part of the accounts.

Greenwich Coalition For Equality & Human Rights

Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Various grants and donations	1,000	–
Lottery25 Grant	–	1,000
Awards4All	–	9,200
Royal Borough of Greenwich Grant	–	12,220
Big Lottery Grant	9,800	19,320
London & Quadrant (L&Q) Grant	10,000	7,500
Tesco Grant	–	500
London response grant	11,250	17,820
UK Community Foundation	200	15,680
Groundwork	1,000	4,000
	<u>33,250</u>	<u>87,240</u>
Total income	<u>33,250</u>	<u>87,240</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	25,840	24,630
Rent	13,500	8,530
Rates and water	–	125
Repairs and maintenance	144	1,137
Insurance	–	281
Accountancy fees	500	12,177
Telephone	727	753
Other office costs	348	40
Depreciation	2,452	2,528
	<u>43,511</u>	<u>50,201</u>
Costs of other trading activities		
Repairs and maintenance	–	66
Legal and professional fees	–	5,000
	<u>–</u>	<u>5,066</u>
Total expenditure	<u>43,511</u>	<u>55,267</u>
Net (expenditure)/income	<u>(10,261)</u>	<u>31,973</u>

Greenwich Coalition For Equality & Human Rights

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2021

	2021 £	2020 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Arts, culture, ICT and other project costs	25,840	24,630
Office rent & rates	13,500	8,530
Hall rent	—	125
Website and IT Costs	144	1,137
Insurance	—	281
Skills training expenses	—	11,677
Telephone & internet	727	753
Post, print and stationaries	348	40
Depreciation	2,452	2,528
	<u>43,011</u>	<u>49,701</u>
Costs of raising donations and legacies - Legacies		
Accountancy fees	500	500
	<u>500</u>	<u>500</u>
Costs of raising donations and legacies	<u>43,511</u>	<u>50,201</u>
Costs of other trading activities		
Costs of other trading activities - Staging events		
Consultancy fees	—	5,000
	<u>—</u>	<u>5,000</u>
Costs of other trading activities - Other activity 1		
Repairs & maintenance	—	66
	<u>—</u>	<u>66</u>
Costs of other trading activities	<u>—</u>	<u>5,066</u>

Accounts

Greenwich Coalition For Equality & Human Rights
Unaudited Accounts
31 December 2020

CHARTAX ASSOCIATES & CO

Chartered Certified Accountants
121 Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Greenwich Coalition For Equality & Human Rights

Accounts

Year ended 31 December 2020

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Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report

Year ended 31 December 2020

The trustees present their report and the unaudited accounts of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Greenwich Coalition For Equality & Human Rights
Charity registration number	1162852
Principal office	Suit 104, Island Business Centre Woolwich London SE18 6PF UK

The trustees

Mr Amarjit Singh Marwaha
Mr Surinderpal Cheema
Mr Gurmail Singh
Ms Jatinder Kaur Jagdev
Mr Abdul Razzaq
Mr Bhagwant Singh Sandhu

Company secretary Mr Surrinder Pal Cheema

Independent examiner Chartax Associates & Co Chartered Certified Accountants and Tax Consultants
121 Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

Structure, governance and management

The charity operates according to its adopted constitution and code of conducts.

Greenwich Coalition For Equality & Human Rights

Trustees' Annual Report *(continued)*

Year ended 31 December 2020

Objectives and activities

The objective of the charity is to promote equality & diversity for the public benefit:

- by eliminating the discrimination on the ground of race, gender, disability.
- by eliminating sexual orientation and discrimination on religious ground
- by advancing education and raising awareness in equality and diversity
- by promoting activities to foster understanding between people from diverse backgrounds
- by conducting or commissioning research on equality and diversity issues and
- by publishing the results to the public of the above issues.

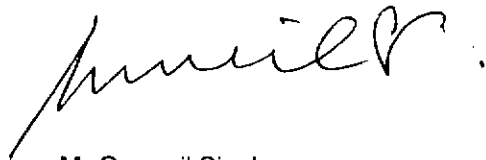
Achievements and performance

The charity was able to raise a total funds of £87,240 (2019:£25,386) during the year ended 31/12/2020 by way of various grants and donations. A total expenditures of £55,267 incurred for the various charitable activities which resulted in net surplus of £31,973 in the year which contributed in making accumulated surplus of £59,353. The net surplus of the year and brought forward restricted funds from the previous years transferred to General Funds and will be utilised in the charitable activities in due course.

Financial review

It is the result of the common efforts put on by all the trustees and supporters, donorous and various grant providers that the charity is in the present shape and size. The funds as disclosed in the accounts were generated through membership, grants and various donations. Despite the Covid-19 pandemic, the charity performed the charitable activities during the year ended 31st December 2020 towards meeting the charitable objectives and made accumulated surplus of funds in the sum of £59,353. The surplus funds will be spent on charitable activities in the years to come.

The trustees' annual report was approved on 7 June 2021 and signed on behalf of the board of trustees by:



Mr Gurmail Singh
Trustee

Greenwich Coalition For Equality & Human Rights

Independent Examiner's Report to the Trustees of Greenwich Coalition For Equality & Human Rights

Year ended 31 December 2020

I report to the trustees on my examination of the accounts of Greenwich Coalition For Equality & Human Rights ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Chartax Associates & Co
Chartered Certified Accountants and Tax Consultants
Independent Examiner

121 Island Business Centre
18-36 Wellington Street
Woolwich
London
SE18 6PF

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Chartered Certified Accountants
121 Island Business Centre
18-36 Wellington Street
Woolwich, London
SE18 6PF
Tel 020 3620 5814

Greenwich Coalition For Equality & Human Rights

Statement of Financial Activities

Year ended 31 December 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	—	87,240	87,240	25,386
Total Income		<u>—</u>	<u>87,240</u>	<u>87,240</u>	<u>25,386</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	—	50,201	50,201	16,892
Costs of other trading activities	6	—	5,066	5,066	—
Total expenditure		<u>—</u>	<u>55,267</u>	<u>55,267</u>	<u>16,892</u>
Net income and net movement in funds		<u>—</u>	<u>31,973</u>	<u>31,973</u>	<u>8,494</u>
Reconciliation of funds					
Total funds brought forward		7,615	19,765	27,380	18,886
Total funds carried forward		<u>7,615</u>	<u>51,738</u>	<u>59,353</u>	<u>27,380</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 13 form part of these accounts.

Greenwich Coalition For Equality & Human Rights

Statement of Financial Position

31 December 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	13		8,295	2,850
Current assets				
Debtors	14	–		19,520
Cash at bank and in hand		<u>51,558</u>		<u>5,411</u>
		51,558		24,931
Creditors: amounts falling due within one year	15	<u>500</u>		<u>401</u>
Net current assets			51,058	24,530
Total assets less current liabilities			59,353	27,380
Net assets			<u>59,353</u>	<u>27,380</u>
Funds of the charity				
Restricted funds			–	19,765
Unrestricted funds			59,353	7,615
Total charity funds	16		<u>59,353</u>	<u>27,380</u>

These accounts were approved by the board of trustees and authorised for issue on 7 June 2021, and are signed on behalf of the board by:

The notes on pages 6 to 13 form part of these accounts.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suit 104, Island Business Centre, Woolwich, London, SE18 6PF, UK.

2. Statement of compliance

These accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The accounts are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

No accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There were no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 20% straight line
Fixtures & fittings	- 20% straight line
Equipment	- 20% straight line
Other assests	- 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Various grants and donations	—	—	—
Membership Fee	—	—	—
Grants			
Lottery25 Grant	—	1,000	1,000
Awards4All	—	9,200	9,200
Royal Borough of Greenwich Grant	—	12,220	12,220
Big Lottery Grant	—	19,320	19,320
London & Quadrant (L&Q) Grant	—	7,500	7,500
Tesco Grant	—	500	500
London response grant	—	17,820	17,820
UK Community Foundation	—	15,680	15,680
Groundwork	—	4,000	4,000
	—	87,240	87,240
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Various grants and donations	—	19,520	19,520
Membership Fee	990	—	990

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Grants			
Lottery25 Grant	—	—	—
Awards4All	—	—	—
Royal Borough of Greenwich Grant	—	2,376	2,376
Big Lottery Grant	—	—	—
London & Quadrant (L&Q) Grant	—	2,500	2,500
Tesco Grant	—	—	—
London response grant	—	—	—
UK Community Foundation	—	—	—
Groundwork	—	—	—
	<u>990</u>	<u>24,396</u>	<u>25,386</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	—	49,701	49,701
Costs of raising donations and legacies - Legacies	—	500	500
	<u>—</u>	<u>50,201</u>	<u>50,201</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £

6. Costs of other trading activities

	Restricted Funds £	Total Funds 2020 £	Restricted Funds £	Total Funds 2019 £
Costs of other trading activities - Staging events	5,000	5,000	—	—
Costs of other trading activities - Other activity 1	66	66	—	—
	<u>5,066</u>	<u>5,066</u>	<u>—</u>	<u>—</u>

7. Analysis of support costs

	Total 2020 £	Total 2019 £
Staff costs	<u>—</u>	<u>687</u>

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2020

8. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>2,528</u>	<u>712</u>

9. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the accounts	<u>500</u>	<u>400</u>

10. Staff costs and emoluments

The total staff costs and employee benefits for the reporting period are analysed as follows:

2020	2019
£	£

The average head count of employees during the year was Nil (2019: Nil).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Transfers between funds

During the year ended 31/12/2020, the charity generated total funds of £87,240 (2019: £25,386) against total charitable expenses of £55,267, hence, resulted net surplus of £31,973. The net surplus of the current year and brought forward restricted funds all together transferred to unrestricted funds in this year.

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2020

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	User defined asset £	Total £
Cost					
At 1 January 2020	–	297	2,658	–	2,955
Additions	–	1,105	6,869	–	7,974
Transfers	607	–	–	–	607
At 31 December 2020	607	1,402	9,527	–	11,536
Depreciation					
At 1 January 2020	–	59	532	121	712
Charge for the year	342	281	1,905	–	2,528
Transfers	122	–	–	(121)	1
At 31 December 2020	464	340	2,437	–	3,241
Carrying amount					
At 31 December 2020	143	1,062	7,090	–	8,295
At 31 December 2019	–	238	2,126	(121)	2,243

14. Debtors

	2020 £	2019 £
Trade debtors	–	19,520

15. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	500	401

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
General funds	7,615	–	–	51,738	59,353

	At 1 January 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
General funds	8,886	990	(2,261)	–	7,615

Greenwich Coalition For Equality & Human Rights

Notes to the Accounts *(continued)*

Year ended 31 December 2020

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	19,765	87,240	(55,267)	(51,738)	—

	At 1 January 2019	Income	Expenditure	Transfers	At 31 December 2019
	£	£	£	£	£
Restricted Fund 1 - desc in a/cs	10,000	24,396	(14,631)	—	19,765

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2020 £
Tangible fixed assets	8,296	—	8,296
Current Assets	51,558	—	51,558
Creditors less than 1 year	(501)	—	(501)
Net assets	59,353	—	59,353

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2019 £
Tangible fixed assets	—	2,850	2,850
Current Assets	8,016	16,915	24,931
Creditors less than 1 year	(401)	—	(401)
Net assets	7,615	19,765	27,380

Greenwich Coalition For Equality & Human Rights

Management Information

Year ended 31 December 2020

The following pages do not form part of the accounts.

Greenwich Coalition For Equality & Human Rights

Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Various grants and donations	–	19,520
Membership Fee	–	990
Lottery25 Grant	1,000	–
Awards4All	9,200	–
Royal Borough of Greenwich Grant	12,220	2,376
Big Lottery Grant	19,320	–
London & Quadrant (L&Q) Grant	7,500	2,500
Tesco Grant	500	–
London response grant	17,820	–
UK Community Foundation	15,680	–
Groundwork	4,000	–
	<u>87,240</u>	<u>25,386</u>
Total income	<u>87,240</u>	<u>25,386</u>
Expenditure		
Costs of raising donations and legacies		
Purchases	24,630	1,775
Rent	8,530	7,546
Rates and water	125	–
Repairs and maintenance	1,137	181
Insurance	281	281
Legal and professional fees	12,177	5,710
Telephone	753	687
Other office costs	40	–
Depreciation	2,528	712
	<u>50,201</u>	<u>16,892</u>
Costs of other trading activities		
Repairs and maintenance	66	–
Legal and professional fees	5,000	–
	<u>5,066</u>	<u>–</u>
Total expenditure	<u>55,267</u>	<u>16,892</u>
Net income	<u>31,973</u>	<u>8,494</u>

Greenwich Coalition For Equality & Human Rights

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2020

	2020 £	2019 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Arts, culture, ICT and other project costs	24,630	1,775
Office rent & rates	8,530	7,546
Hall rent	125	—
Website and IT Costs	1,137	181
Insurance	281	281
Skills training expenses	11,677	5,310
Telephone & internet	753	687
Post, print and stationaries	40	—
Depreciation	2,528	712
	<u>49,701</u>	<u>16,492</u>
 Costs of raising donations and legacies - Legacies		
Accountancy fees	<u>500</u>	<u>400</u>
 Costs of raising donations and legacies	<u>50,201</u>	<u>16,892</u>
 Costs of other trading activities		
Costs of other trading activities - Staging events		
Consultancy fees	<u>5,000</u>	<u>—</u>
 Costs of other trading activities - Other activity 1		
Repairs & maintenance	<u>66</u>	<u>—</u>
 Costs of other trading activities	<u>5,066</u>	<u>—</u>