

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

	Pages
Trustees' annual report	1 to 3
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the accounts	7 to 13
The following pages do not form part of the accounts	
Detailed statement of financial activities	15
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	<hr/> 43,106 <hr/>

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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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	<u>(499)</u>	<u>—</u>	<u>(499)</u>
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	<u>(501)</u>	<u>—</u>	<u>(501)</u>
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>