

A photograph of three women in the foreground, all wearing headscarves with different patterns. The woman in the center is resting her chin on her hand and looking directly at the camera with a slight smile. The woman on the left is also resting her chin on her hand and looking towards the camera. The woman on the right is looking slightly away from the camera. In the background, another woman is partially visible. The overall tone is serious but hopeful.

minority
rights
group
international

Annual Report & Audited Accounts 2021

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minority rights group international

About MRG

Minority Rights Group International (MRG) campaigns worldwide with around 150 partners in over 50 countries to ensure that minorities and indigenous peoples, often the poorest of the poor, can **make their voices heard**.

Minorities that are of concern to MRG are defined as disadvantaged ethnic, national, religious, linguistic or cultural

groups which are fewer in number than the rest of the population and which may wish to maintain and develop their identity.

Through our **programmes, publications, advocacy, legal cases, consultancies, training and education**, and our action in the media, **we support minorities and indigenous peoples** as they strive to defend their rights – to the lands they live on, to the languages they speak, to the beliefs they practice, to the cultures they enjoy, to equal opportunities in education and employment, and to full participation in public life.

We understand how **discrimination based on age, class, gender and disability** can have multiple impacts on disadvantaged minorities and indigenous peoples. Our campaigns target governments and communities to eradicate such attitudes. MRG has over 50 years' experience of working with

Ameth Sene Diagne is walking along the shore of the ocean in a place where his village, Doun Baba Dieye, used to be. Langue de Barbarie, Senegal. *Jana Čavojská*



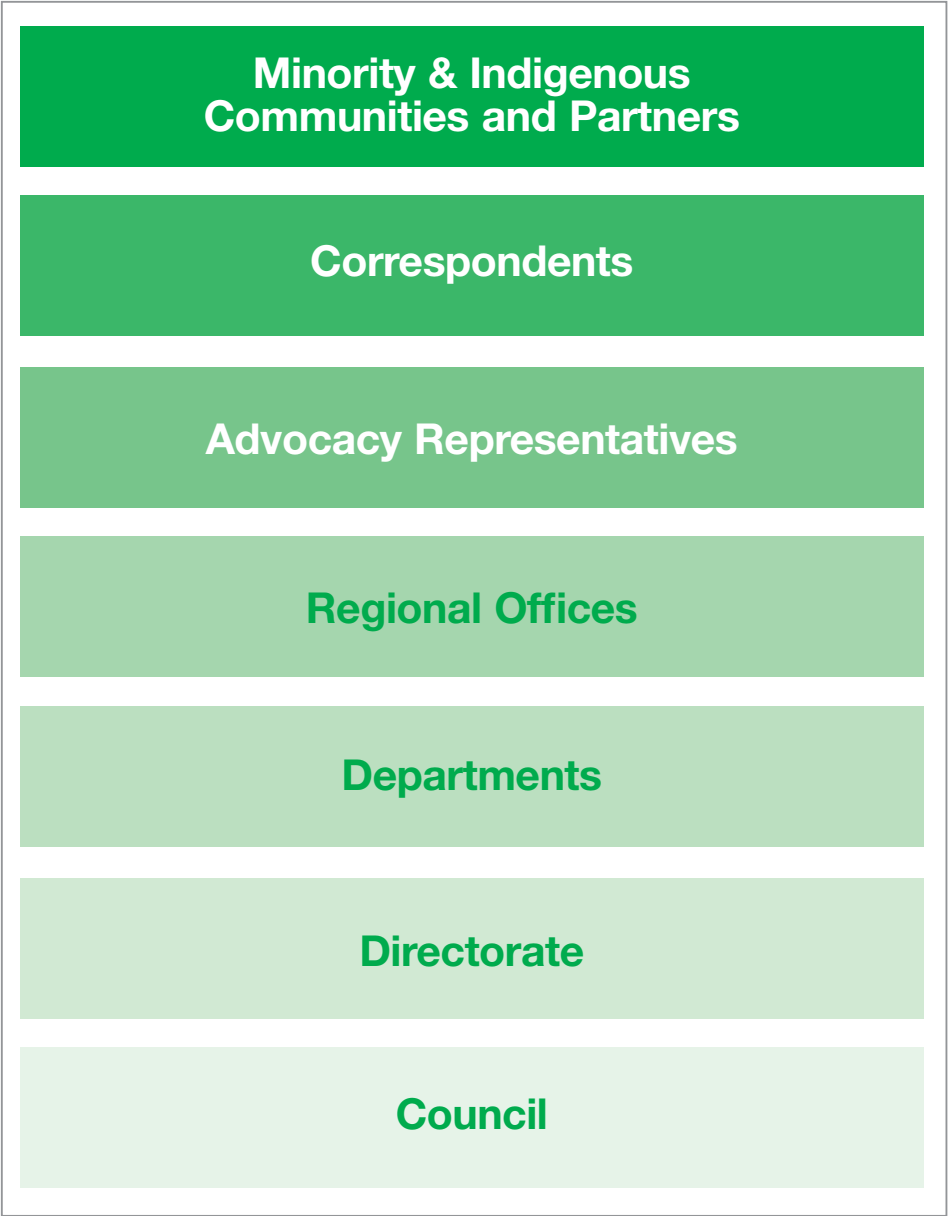
non-dominant ethnic, religious and linguistic communities, and we bring a long-term view of these issues to bear in all the work we do. We work with minorities and indigenous peoples as diverse as Batwa in Central Africa, Roma in Europe, Christians in Iraq, and Dalits in India and Nepal to name but a few.

About us

MRG is an international nongovernmental organization (NGO) with an **international governing Council** that meets twice a year. We have consultative status with the United Nations Economic and Social Council (ECOSOC), observer status with the African Commission for Human and Peoples’ Rights and are registered with the Organization of American States.

Our **truly global presence** is guaranteed with our two regional offices in **Kampala (Uganda)** and **Budapest (Hungary)**; as well as regional presence in Asia and South Asia, the Middle East and North Africa.

Our engagement with regional and international stakeholders such as the African Commission on Human and Peoples’ Rights (ACHPR), the United Nations (UN) and the European Union (EU) is facilitated by our staff based in Banjul, Geneva and Brussels.



MRG structure to support its partners



A word from our Executive Director

The climate crisis, the pandemic, economic stagnation, grinding poverty, malnutrition, starvation, growing inequality, deep-seated structural discrimination, marginalization of communities, social fragmentation, ethnic conflict, mass detention, calls for genocide, use of torture, growing impunity... the list of violations perpetrated by human beings upon other human beings and nature that they seek to dominate and exploit for their own benefit, seems endless. These stories justifiably dominate our headlines. But rather than galvanizing society towards a better tomorrow, they lead to mass despair and resignation. With every such person that turns their back on the problem, a space is created, a vacuum in which the abdication of responsibility is filled by others who view human misery as an opportunity to continue their domination, this time with the tacit approval of the silent masses.

At MRG, in working with our communities, we have witnessed each of the phenomena above this year.

Every one of the situations described are real among our 150 partners. But we are also privileged to witness incredible stories of incessant struggles being won. Of people reaching out across narrow boundaries that divide them to work together to solve problems. Of resilience that is inspiring and should make those who despair question their own humanity. In the midst of these tough, some say impossible times, humanity is responding, though their stories remain submerged due to access limitations by those that own mass media, and limited bandwidth in listening. At MRG we have little interest in admiring the problem - in telling ever more excruciating horror stories that debilitate. We are interested in working with people committed to solutions. Who bring their knowledge, lived experience

and innovation to address the structures, cultures, institutions and above all people who feel entitled to ignore and profit from the suffering of others.

We know this battle for humanity can be won and are committed to ensuring that inherited practices of the past will not condemn our future. We have the skills and commitment, and hope that others like you will mobilize alongside us to educate majorities and minorities and claim the space where the rights and inherent dignity of everyone are respected and a sustainable future can be realized for all.

Joshua Castellino

June 2022

Report of the Council: Our 2021-2024 strategy

In 2021, we launched our new four-year strategy covering the period 2021-2024. Designed following extensive consultations with minority and indigenous communities and a wide range of other stakeholders including donors and like-minded organizations it was launched in a world still largely dominated by the Covid-19 pandemic and its numerous associated challenges.

Unsurprisingly in a context marked by increased inequalities and growing persecution, the following three objectives have been set:

Combating persecution

Many minority and indigenous rights defenders operate in increasingly **hostile environments**, often in countries where **democratic space is shrinking** drastically and where **persecution** and **intimidation** are taking new forms.

Targeted online hate speech is increasing exponentially, affecting more and more communities – as clearly demonstrated by the role social media played in the Rohingya genocide in Myanmar.

These tendencies are echoed in countries as varied as Egypt and India, and affect communities as diverse as Roma in Europe and religious minorities in Pakistan, which experience **online hate** daily.

Challenging marginalization

We frequently see minority and indigenous communities forced to live on the **outskirts of society**, robbed of opportunities and livelihoods, and deprived of access to basic public services such as health and education. Covid-19 had a dramatic impact on these communities in terms of economic losses but also extremely low access to vaccines.

Our work ensures that marginalized communities and those who seek to foster inclusion can gain **access to every opportunity**.

Supporting communities in this way will ensure a **more sustainable world for everyone** and means that more people are empowered to challenge marginalization and exclusion when they arise.

Realizing climate justice

The marginalization of minorities and indigenous peoples is also reflected in the **climate crisis** the world is experiencing. These communities, which have often **contributed the least** to the damage being inflicted on the planet, are among those which now are asked to **pay the highest price**. At the same time, the representatives of minority and indigenous communities are **hardly ever in the room** when decisions are taken that affect them.

Climate justice can only be achieved by ensuring that the **voices, lived experience** and **knowledge** of minorities and indigenous peoples are included in the **debates and policies** addressing the current crisis.

The confessional school in Ritsona Refugee Camp, Greece. . Tom Alboth



Report of the Council: **Review of 2021 achievements**



2,402 activists trained, including 1,138 women



67 partner organizations reported they have improved capacities to defend the rights of their communities



Legal support provided to 6 strategic legal cases (at domestic and/or regional level) challenging discrimination and rights denials of minority and indigenous communities across our programmes



153 small grants awarded to 108 minority and indigenous organizations across all our projects enabling them to implement their work and campaign for the protection of the rights of their communities



Our work was mentioned in 763 news pieces, with an overall cumulated potential reach of 3,932,373,304 people



100 per cent of partners and activists in our network who have faced significant safety threats were offered support from us to enable them to defend themselves and/or maintain their operations



MRG secured observer status to the UN Framework Convention on Climate Change (UNFCCC) and attended the COP26 summit in Glasgow



26 publications of comprehensive, authoritative & influential information on the situation of minorities and indigenous peoples including our Minority and Indigenous Trends report



36 recommendations from national, regional or international human rights or development mechanisms to duty bearers urging them to address discrimination against or persecution of minorities or indigenous peoples following high-quality international or regional advocacy submissions



Report of the Council: Implementing the first year of our 2021-2024 strategy

2021 has been the first year of MRG’s new 2021-2024 strategy which was launched in a world still largely dominated by the corona virus pandemic and its associated numerous challenges. For the communities we work with, it has meant reduced access to economic and livelihood opportunities as curfews and travel restrictions were still imposed in many countries. For the same reasons, organizations representing these communities have often faced limited opportunities to engage with governments and decision-makers to voice the needs and concerns of their communities and seek redress to rights abuses. Many opportunities to engage with international bodies have also remained online which is highly complicated for those with connectivity issues. In the midst of all these, violations of rights, persecution and exclusion have not vanished.

Despite such a context, MRG has started working towards achieving its three

strategic objectives and the annual targets we had set ourselves under each one.

OBJECTIVE 1

Our work on countering persecution is being implemented where civic space is extremely limited and minority and indigenous activists operate facing constant limitations and threats in countries like Egypt, India, Iran, Pakistan and Turkey.

In such challenging national contexts, we are pleased to report the following achievements:

- The launch of a new major initiative in Turkey: The objective of the MARC (Minorities, Accountability, Rights, Collaboration) project is to contribute to the full realization of the rights of ethnic, religious and linguistic minorities in Turkey and to establish a strong network of minority defenders

to monitor and document violations of minority rights; produce and publish authoritative reports; and carry out related advocacy to increase awareness of the situation of minorities. Under this project, a first round of training for 30 human rights defenders on anti-discrimination, advocacy, national and international legal frameworks has been held.

- Piloting the use of innovative crowd sourced technology to document human rights abuses at protests as part of our project 'Protecting the Rights of Religious Minorities' which is being implemented across Asia and the Middle East and North Africa regions.
- Stepping up to respond to the request for support from partners and activists living and working in Afghanistan as the Taliban regain control of the country. As we do with every request for help received from human rights defenders at risk, we provided support to minority activists who were seeking to or had managed to escape Afghanistan as they had become targets of the new regime as a result of their ethnicity or their work on human and gender rights. We supported them financially and emotionally as they went into hiding in safe houses in Pakistan waiting for humanitarian visas that would enable them to leave Pakistan, a country where their situation remains highly precarious.



The 'Sea of Plastic' in Almería, Spain, where around 4,000 migrant agricultural labourers live in 62 slums.
Anna Alboth

- Facilitating the engagement of local partners with the HRC in discussing the rights for minority clans in Somalia and called for HRC action on Egypt.

As part of our advocacy efforts, we supported initiatives aimed at preserving civil society space within our advocacy work targeting the United Nations, through condemnation and seeking to

address reprisals at the Human Rights Council (HRC) and UN General Assembly respectively. Minorities and conflict featured strongly with in our engagement with the Special Advisor to the UN Secretary-General on the prevention of Genocide in her first direct dialogue with the HRC, and in co-sponsoring Regional Forums on conflict prevention and minorities (Europe, Africa and the Middle

East). MRG also participated in the Special Session on Afghanistan convened by the HRC, and in subsequent sessions to raise the situation of Hazara Shi'a and call for the establishment of robust accountability mechanisms.

OBJECTIVE 2

Promote the rights of minorities and indigenous peoples to equal opportunities

and to thrive and contribute to society, spanned much of the globe from the Roma in Serbia and Hungary to Christian sanitation workers in Pakistan, and covering much of Africa from Tunisia to Zimbabwe.

With decision makers focused on pandemic responses, we constructed opportunities to advance minority and indigenous rights in law and policy,

especially in advocating for universal health coverage. Some highlights in this realm included:

- Having launched, under our global programme 'From Despair to Dignity' a cycle of community led research on access to education and health in Kenya and Uganda, we used the data gathered to support our and partners' regular engagement with the African Commission on Human and Peoples' Rights. This led to the inclusion of Education and Health as a regular agenda item of the Working Group on Indigenous Peoples.
- As part of our programme 'Roma Equality through Increased Legal Access', we developed, published and disseminated three training manuals on national and international anti-discrimination legislation, available legal remedies and forums, and discrimination case law for lawyers, CSOs and Roma activists in Serbian and Hungarian.
- In Tunisia, fifteen cases of discrimination were referred to the network of lawyers that was established in the country with our support. We had previously trained 45 Tunisian lawyers on antidiscrimination against LGBTQ+ individuals.
- Responding to the global context and the needs of our communities, we launched the 'Diversity and Inclusion in Vaccine Equity' programme. This new initiative, implemented in Algeria,



At a Nubian wedding in Kibera, Kenya. *Diana Takácsová*

Kenya, Pakistan and Sri Lanka innovatively uses social media monitoring tools to track and understand online sharing across diverse ethnic, religious and linguistic communities about Covid-19 vaccine confidence, uptake and access.

- A Supreme Court case was lodged in Pakistan challenging the State issuing directly discriminatory adverts specifying non-Muslim candidates for low status, low skill, low pay work.

Many of our advocacy activities under this objective unsurprisingly focused on health. They included organizing a side event on indigenous women in the pandemic with the participation of the Special Rapporteur (SR) on the rights of indigenous peoples and of indigenous women human rights defenders from Colombia, Guatemala and Kenya. We engaged with the SR on indigenous peoples as he presented his report on indigenous peoples and Covid-19 recovery, and with the High Commissioner for Human Rights in her dialogue on the role of states in responding to pandemics and health emergencies. On the exclusion of minorities from access to health and access to work was also addressed at a side event co-organized in the margins of the UN High Level Political Forum on the Sustainable Development Goals (SDGs) in July. Before that, MRG had engaged with the new SR on right to health to welcome her focus on racial justice in

health. We also supported a request broadly coordinated by the Peoples' Vaccine movement for CERD to address the refusal of Germany, Norway, Switzerland, UK and the USA to waive intellectual property rights and take other measures to ensure global supply of Covid-19 vaccines.

OBJECTIVE 3

Under our objective to achieve climate justice, our work to defend the land rights of indigenous peoples has remained particularly strong. Indigenous land is

sadly under imminent threat, from development activities including commercial farming, but equally, from the establishment of national parks which are sold as mitigating climate change.

Key achievements of the year include:

- Across Uganda, Kenya and DRC, the focused countries of our land rights work in Africa, 200 paralegals have been trained and supported in their work



A man stands outside a Catholic church in Peshawar, Pakistan. MRG/Jared Ferrie

- Training of 266 activists on the Indian and International legal frameworks for indigenous rights under our project to safeguard tribal rights in the context of extractive industries in India.
- Building and nurturing coalitions amongst experts and NGOs concerned with conservation and indigenous peoples' rights and actively participated in / supported conferences and other events focused on indigenous peoples' rights vis-à-vis conservation.
- Supporting local partners to follow up on the local legal case before the Eldoret High Court (Kenya) on behalf of 172 members of the Endorois community and focusing on the non-implementation of the African Commission Decision of 2010 in favor of the community.
- Launching an exciting and unique new initiative - 'Land Bodies Ecologies': the project focusses on mental health issues that arise especially in relation to environmental change and land-

rights issues, engaging with communities in five countries.

- Securing observer status to the UN Framework Convention on Climate Change (UNFCCC) and attending the COP26 summit in Glasgow, primarily to learn COP procedures and network with UNFCCC staff and other activists, with the intention of developing programmes to support minority and indigenous participants in future years.

Our advocacy efforts under this objective included engaging with the UN Working Group of Experts on People of African Descent to insist that climate crisis mitigation measures must involve Afro-descendant communities. We also supported the global campaign for the recognition of a human right to a healthy environment that led to the adoption of a groundbreaking HRC resolution in September recognizing that right.



Journalists visiting Ogiek community in Nakuru region in Kenya. *Diana Takacsova/MRG*



Report of the Council: Acknowledgments

Our Allies



MRG would like to particularly thank all the partners and activists who have worked with us in 2021, many in tough security environments. We are grateful to decision-makers at local, national or

international level who listened to minority and indigenous viewpoints and concerns and acted, and to those who reported news in print, broadcast or the internet.



Our Donors

MRG is extremely grateful to all our donors – individuals and institutions – who provided financial support, without which none of this important work could have taken place.

UKaiddirect, the Ericson Trust, the Blanes Trust, the Evan Cornish Foundation and the Allan and Nesta Ferguson Charitable Trust.



We are also grateful to our corporate supporters including Vasco, our first corporate partner.



Our donors include the European Union, the Swedish Development Agency, the Norwegian Ministry of Foreign Affairs, Irish Aid, the Dutch Embassy in Tunisia,



Company / Charity details

The organisation is a charitable company limited by guarantee, incorporated on 11 February 1981 and registered as a charity on 11 May 1981.

Governing document

The articles of association, amended on 14 October 2011, establish the objects and powers of the charitable company and how it is governed.

Summary of investment powers

The governing document gives Minority Rights Group power to invest funds not immediately required for the charity's purposes.

Company number

1544957

Charity number

282305

Registered office and Operational address

54 Commercial Street,
London E1 6LT

Honorary officers

Meena Varma, *Chair*
Mahdis Keshavarz, *Vice-Chair*
Bill Samuel, *Treasurer*
Joe Frans, *Chair of Finance and General Purposes Committee*
Joshua Castellino, *Secretary*

Members of the Council/Trustees

The Council of Management who served during the year and up to the date of this report were as follows:

Alice Astor
Tom Astor
Jose Bermudez
Anastasia Crickley
Joe Frans
Pratima Gurung
Victoria Hoskins
Madhis Keshavarz (*Vice- chair*)
George Ngwane
Bill Samuel (*Treasurer*)
Astrid Thors
Meena Varma (*Chair*)

Principal staff

Joshua Castellino, *Executive Director/ Company Secretary*
Claire Thomas, *Deputy Director*
Carl Soderbergh, *Director of Policy & Advocacy*
Berihu Mohammed, *Director of Finance, Administration & IT*
Cecile Clerc, *Director of Development & Partnerships*

Bankers

NatWest, 38 Strand,
London, WC2H 5JB

Solicitors

Bates, Wells and Braithwaite,
10 Queen Street, London ECAR 1BE

Auditors

Moore Kingston Smith LLP,
9 Appold Street, London EC2A 2AP



Report of the Council: Financial review

During the year under review, MRG's income rose to by 12.2 per cent from £4.58 m (2020) to £5.14 m. This is thanks almost entirely to the increase in the core (unrestricted) grant from Sida and Norway MFA during the year. Total expenditure fell by 2.9% from £4.27m (2020) to £4.15 m. The overall net income of £987K for the year is the combined effect of a surplus of £124K in restricted activities and £863K in unrestricted activities. Consequently, group reserves including unrealized gains/losses on investments and

exchange rate losses have gone up from £1.17 m in 2020 to £2.15 m in 2021. Despite the Covid-19 pandemic and the potential adverse effect it could have had on our finances, the staff group and our partners across the world have proved strong and resilient enough to keep working and delivering our charitable activities at a higher level than ever before.

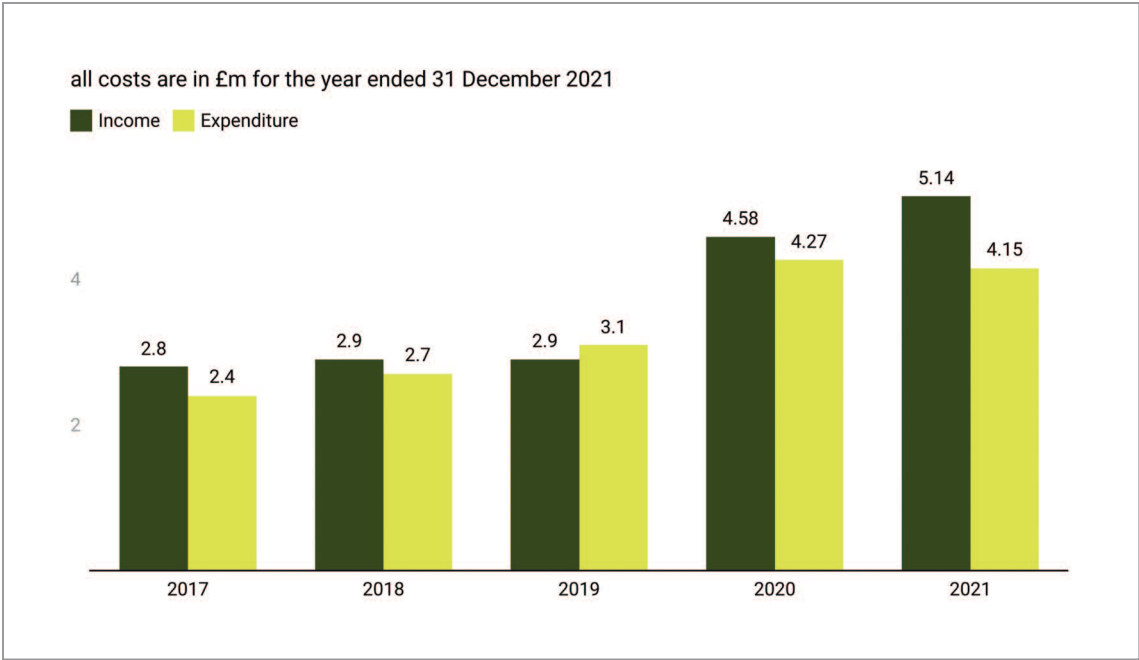
MRG's income and expenditure have grown rapidly in the last three years and its finances remain in a good and steady state position now and going forward.

[Click on any of the links below to go directly to the appropriate page:](#)

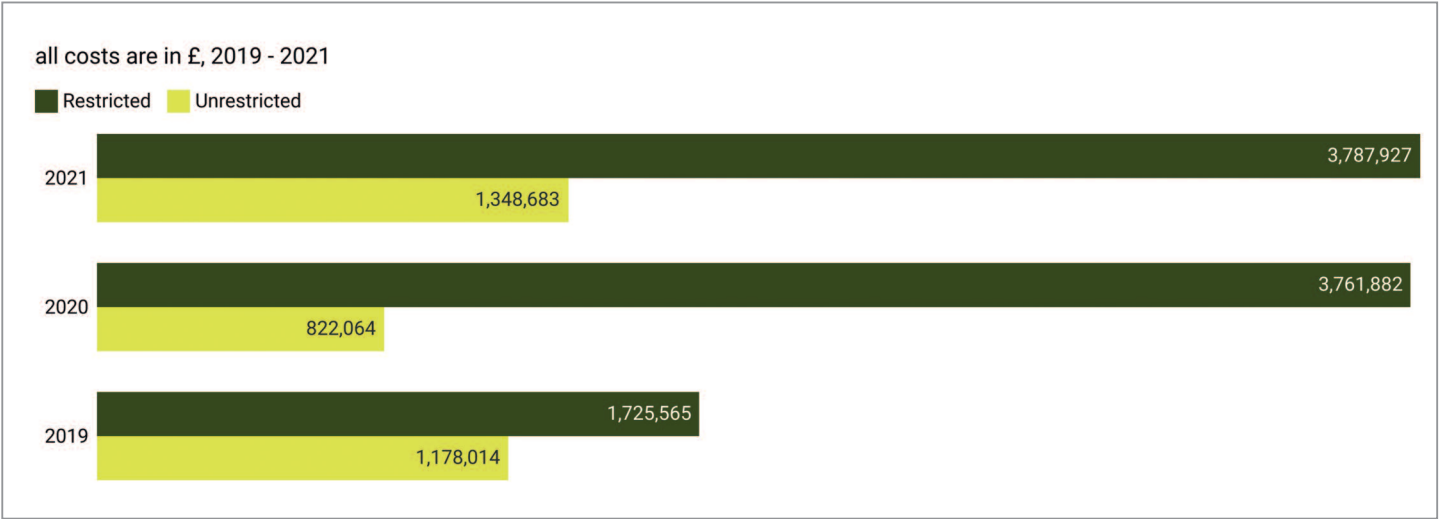
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REPORT OF THE COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021

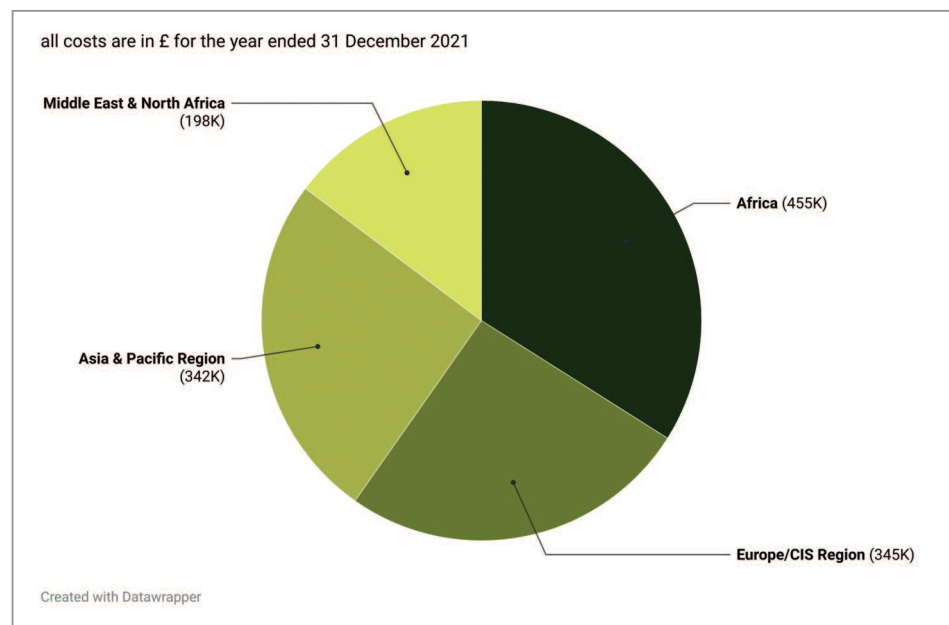
MRG Income and Expenditure growth (£M)



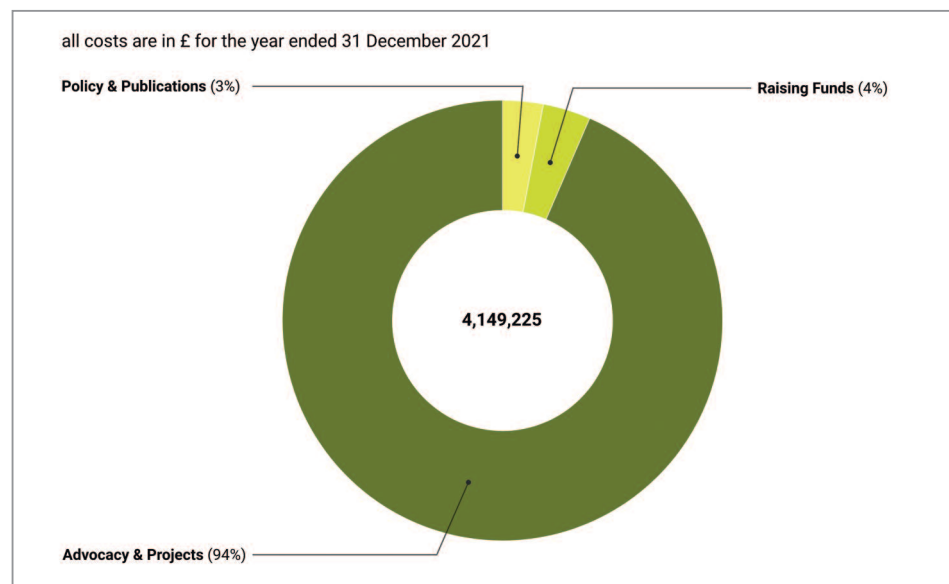
MRG total for Restricted and Unrestricted funds (2019-2021)



MRG spend breakdown of Project and Advocacy per region (restricted funds only)



Total expenditure by MRG areas of work in 2021



Reserves policy

Restricted funds

These funds are tied to particular purposes, as specified by the donor or in a grant agreement. Unspent restricted funds increased from £876K on 31 December 2020 to £1.3 m on 31 December 2021.

Unrestricted funds

Unrestricted funds comprise those funds that are not subject to specific grant restrictions in respect of their ultimate purpose other than to provide financial support for all or most of MRG's charitable activities. Total unrestricted funds at 31 December 2021 were at £848K.

General reserves policy

General reserves are defined as that portion of unrestricted funds remaining once the Trustees have set aside any amounts required as either designated funds or in respect of any pension scheme deficit. The Trustees agreed a new General Reserves policy in June 2022, which will continue to build our financial resilience and sustainability, whilst at the same time ensuring we do not retain income for longer than required.

The Policy determines a new target level for reserves of £370K, equivalent to the current underlying cost of support and central services per annum, and in line with the following principles.

- MRG should be resilient to financial shocks and be able to continue operations where income or expenditure fluctuates significantly, the Charity suffers a sudden and unexpected loss/cut in grant funding, or in the unlikely event that it has to close down all or a substantial portion of its operations.
- Charitable donations should be spent in a timely manner, in line with the expectations of donors, whilst balancing the need for resilience and sustainability.
- MRG's primary objective is to promote and defend the rights of minorities and indigenous peoples on an ongoing basis, and this must be balanced with the need for financial resilience and sustainability.

General Reserves

General reserves are not restricted, set aside or designated for a particular purpose. General reserves were £330K at 31 December 2021 (£76K, 2020). This is just below the target level of £370K.

Designated Funds

Designated funds are those unrestricted funds that have been allocated at the Trustees' discretion for particular purposes. They can remain unallocated should circumstances change. The Trustees have agreed to designate a number of funds:

Tangible fixed assets – the net book value of TFAs is £27K as at 31 December 2022, (£20K, 2020).

Cost of long-term investment – this is made up of the cost of investments purchased over 10-15 years ago, and dividends reinvested annually since then. This amounted to £122K on 31st December 2021 (£115K, 2020). The fund is designed to help the charity stave off the disruptive effects of a significant financial shock such as an unexpected contraction in income or a major cashflow problem, and to pay for an orderly discontinuation of operations in the unlikely event that the Charity has to close all or a substantial portion of its charitable work.

Investment revaluation reserve – this is the unrealised increase in the market value of investments. This was £184K at the end of 2021 (£150K 2020).

Project continuity and completion fund

– This is a reallocation from general reserves to cover the costs associated with “no-cost extensions” of projects and post project completion expenses which restricted funding agreements will not cover. No-cost extensions are typically six months (occasionally 3 months) long. This amounted to £202K in December 2021 (Nil, 2020). This is likely to be a one-off designation but may require topping up (marginally) from year to year.

Investment policy and performance

For the level of investment and surplus funds available to the charity, it aims to secure the maximum return possible for minimal risk and a suitable degree of liquidity. Pursuant to these objectives, the charity's surplus funds were invested in two high-rated, unit-based funds to limit risk and provide good liquidity, and all the income from investments were reinvested. The market value of the charity's investment portfolio stood at just £265,034.

Remuneration Policy

The governing principles of the Charity's remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary
- That remuneration should be equitable and coherent across the organisation
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate.

Senior Executive Remuneration

In relation to deciding remuneration for the Charity's senior executives, the Charity considers the potential impact of remuneration levels and structures of senior executives on the wider Charity

workforce and will take account of the following additional principles:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff operating in an international environment, the specific scope of these roles in the Charity and the link to pay.
- The nature of the employment offer made to senior employees, where pay is one part of a package including personal development and fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to rates in the public or private sectors.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of all staff who earned more than £50,000 per annum (pro rata). These are currently the Executive Director, Deputy Director, Director of Policy and Advocacy, Director Finance, Administration and IT and Director of Development & Partnerships. Remuneration for the year ended 31 December 2021 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Grant making policy

Funds are provided to partners for joint activities including events, research, publications, national and international advocacy, translations, and other activities within our mandate and charitable objects. The disbursement of these funds is governed by contracts that specify the work to be carried out by the partner, their reporting requirements, deadlines for completion of work, and the disbursement schedule for tranches of funds. MRG also occasionally provides small capital grants for partners for IT equipment as a component of some of its programmes. For these grants, partners must provide a motivation for the use of the equipment, and copies of purchase invoices to verify that funds have been utilised for the intended purpose

Measuring success and impact

MRG's work is primarily focused on ensuring implementation of human rights through public education, advocacy and empowerment, all types of work widely recognised to be difficult to measure and evaluate. Complex social change processes, and especially changes in attitude and behaviour are notoriously hard to summarise in a brief quantitative report. Nonetheless, MRG has persevered with finding means of evaluating and reporting on its work and has a strong reputation among human rights organisations for evaluation and transparency of reporting. All our major programmes are independently evaluated

when completed with the evaluations made public on our website.

Reviewing risks to the charity 2021

The *MRG Council/board of Trustees and the Finance and General Purposes Committee* regularly assess the risks that the organisation is exposed to. Over 20 risk areas are identified and assessed for likelihood and impact, with detailed information and mitigation measures reviewed, discussed and confirmed. The reduction of space for civil society organisations and the growth in impunity of state actions is a clear signal of the risk climate that MRG operates within. The highest risks to MRG continue to be the risk to staff and assets in countries affected by insecurity or conflict or political risks to projects in country (e.g. harassment or interference by authorities). A realised risk in 2021 (listed on the risk register for many years) was of course the pandemic which required adjustment to activities and ways of working but did not prevent continuing successful work to advance our mission. The organisation has taken steps to assess each risk, seek active measures to mitigate these, and verify both the substantive factors and our assessment of each risk.

Specific risk factors identified during the period include:

1. Continuing security threats in a number of project countries where conflict is ongoing, and growing threats to civil space: Virtually all countries in the MENA region and many in Asia have been impacted by shut-downs, repression or obstruction. Appropriate action has been taken where necessary to safeguard staff, projects and partners following MRG's existing Security Policy.
2. During the Covid-19 period we respected lock-down and travel and meeting/event restrictions. Most staff continued to work from home, at least part time during 2021. Remote management and monitoring of partners' activities became the norm with increased usage of online meeting and event facilities. Partners operating in remote areas with poor or intermittent online connectivity, frequent power cuts and/or costly or taxed data regimes faced particular difficulties in the new circumstances. The ability of governments to turn off internet and phone connections during periods of turmoil e.g. in Tajikistan) remains an ongoing concern, with activists forced to find ways around such measures with mixed levels of success.

Minority Rights Group's Structure, governance and management

MRG is a charitable company limited by guarantee and its governing document is its articles of association. The Charity operates with an international governing Council/ board of Trustees that meets twice a year. It has consultative status with the United Nations Economic and Social Council (ECOSOC) and observer status with the African Commission for Human and Peoples' Rights.

The Council/ board of Trustees is chaired by Meena Varma. Membership is broadly balanced and includes members from different world regions and members of minority and indigenous communities. Because of MRG's broad constituency and global remit, Trustees do not represent any particular community but safeguard the mandate that MRG address minority and indigenous peoples' rights globally. Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 7. Trustees are members of the charity but this entitles them only to voting rights.

One third of the Trustees retire in rotation each year (but can be re-elected). They

normally serve a maximum of 6 consecutive years (or 8 in the case of officers). As Trustees step down, new Trustees are identified who have particular skills, or who could bring relevant experience and expertise to the charity. They are encouraged to visit MRG's offices for briefings with staff as part of the induction process and are provided with relevant documents and access to information about the governance and the work of the charity.

The Council/board of Trustees decides the organisational budget, approves the accounts, appoints the auditors and sets the strategic direction for MRG. It monitors and ensures control measures are in place for major risks. It operates through an established sub-committee - the *Finance & General Purposes Committee*, which meets a minimum of twice annually to ensure oversight of MRG's financial processes and procedures. The sub-committee also considers personnel, risk management and property issues.

Day to day management of the Charity is carried out by a Management Team of 9 senior staff led by the Executive Director who reports to the Council. To facilitate closer access to local partners, MRG is supported by two regional offices: *Minority Rights Group Africa* (Uganda) and *Minority Rights Group Europe* (Hungary). Another MRG entity was established in Belgium during 2018. We have staff based in countries and regions

where programs are implemented, including in Tunisia, Pakistan, Thailand and Kenya, in strategic locations such as Geneva, and we cooperate with like-minded charities to share information and achieve common goals.

MRG adheres to the Charity Commission's public benefit guidance by making MRG International Council and Trustees aware of their duties. Our entire operation is subject to review and challenge to ensure the public benefit aspects of our charitable objectives.

Trustees' resignations and appointments

The following members resigned from the Council after serving their full term: Tom Astor (Sep. 2021). The following new members were appointed during the period: Alice Astor (Jul. 2022), Anastasia Crickley (Jul. 2022), Pratima Gurung (Mar. 2022), Victoria Hoskins (Jun. 2021), and Astrid Thors (Jun. 2021).

Statement of responsibilities of the Council of Management

The Trustees (who are also directors of Minority Rights Group for the purposes of company law) are responsible for preparing the Council/Trustees report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) in that period. In preparing these financial statements, the Trustees are required to:

REPORT OF THE COUNCIL FOR THE YEAR ENDED 31 DECEMBER 2021

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statement
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- Ensure that statements comply with the Companies Act 2006.

make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

*Meena Varma,
Chair MRG Council
and Joshua Castellino,
Executive Director*



15 June 2022



15 June 2022

The Trustees/Council are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the Trustees are aware: there is no relevant audit information of which the charitable company's auditors are unaware; and the Council has taken all steps that they ought to have taken to

Independent Auditors' Report to the Members of Minority Rights Group

Opinion

We have audited the financial statements of Minority Rights Group (the 'parent charitable company') for the year ended 31 December 2021 which comprise the Group Statement of Financial Activities, the Group Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 require us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to

cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks,

and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined

above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council and UK taxation legislation.
- We obtained an understanding of how the charitable company complies with

these requirements by discussions with management and those charged with governance.

- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and, in respect of the consolidated financial statements, to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company, the charitable company's members, as a body, and the charity's trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

*Neil Finlayson (Senior Statutory Auditor)
for and on behalf of Moore Kingston
Smith LLP, Statutory Auditor
9 Appold Street
London EC2A 2AP*

Date: 15 August 2022

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Minority Rights Group (Limited by guarantee): Group and Charity Statement of Financial Activities* – (Including Income and Expenditure Accounts)

For year ended 31 December 2021

		2021			2020		
	Notes	Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		£	£	£	£	£	£
Income from:							
Donations and legacies	2	—	1,324,847	1,324,847	—	802,555	802,555
Investment income		—	6,156	6,156	—	7,679	7,679
Transfer between funds		—	—	—	—	—	—
Advocacy & Projects		3,787,927	—	3,787,927	3,761,882	—	3,761,882
Policy and publications		—	1,615	1,615	—	6,566	6,566
Other		—	16,065	16,065	—	5,264	5,264
Total	15/2	3,787,927	1,348,683	5,136,610	3,761,882	822,064	4,583,946
Expenditure on:							
Raising funds	3	—	145,474	145,474	—	156,918	156,918
Advocacy & Projects	3	3,664,063	216,046	3,880,110	3,556,047	424,259	3,980,306
Policy and publications	3	—	123,641	123,641	—	136,465	136,465
Total	15/3	3,664,063	485,162	4,149,225	3,556,047	717,642	4,273,689
Net income/(Expenditure)		123,864	863,521	987,385	205,835	104,421	310,257
Unrealised gain/Loss on investments	8	—	34,617	34,617	—	(29,302)	(29,302)
Unrealised gain on foreign exchange transactions		(39,711)	—	(39,711)	28,896	—	28,896
Transfer between funds		342,427	(342,427)	—	328,728	(328,728)	—
Net movement in funds		426,580	555,712	982,292	563,459	(253,608)	309,851
Reconciliation of funds:							
Funds at the start of the year		876,112	291,857	1,167,969	312,653	545,465	858,118
Funds at the end of the year	15	1,302,692	847,569	2,150,260	876,112	291,857	1,167,969

* being a consolidation of the UK charity and the charity in Hungary, in line with FRS 102.

All the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the Financial Statements.

Minority Rights Group (Limited by guarantee): Group Balance Sheet

For year ended 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	7		27,415		19,533
Investments	8		305,807		265,034
			333,222		284,567
Current assets					
Debtors	9	355,859		441,350	
Cash at bank and in hand		1,987,559		989,512	
		2,343,418		1,430,862	
Creditors: amounts due within 1 year	10a	(507,109)		(478,487)	
Net current assets			1,836,309		952,375
Pension provision	10b		(19,271)		(68,973)
Net assets	11		2,150,260		1,167,969
Funds	15				
Restricted funds					
In surplus			1,302,692		876,112
Unrestricted funds					
Designated funds					
Pension provision			(19,271)		(68,973)
Tangible fixed assets			27,415		19,533
Cost of investments incl. dividends reinvested			121,565		115,409
Investments revaluation reserve			184,242		149,625
Project continuity and completion fund			203,559		—
General Reserves			330,057		76,263
Total funds			2,150,260		1,167,969

The notes form part of the financial statements.

The financial statements were approved the Council/board of Trustees on the 15th of June 2022.

Meena Varma



Joshua Castellino



Minority Rights Group (Limited by guarantee):Charity Balance Sheet

For year ended 31 December 2021

		2021		2020	
	Notes				
		£	£	£	£
Fixed assets					
Tangible fixed assets	7		25,526		18,419
Investments	8		305,807		265,034
			331,333		283,453
Current assets					
Debtors	9	818,055		508,338	
Cash at bank and in hand		1,410,953		384,147	
		2,229,008		892,485	
Creditors: amounts due within 1 year	10a	(502,997)		(469,729)	
Net current assets			1,726,011		422,756
Pension provision	10b		(19,271)		(68,973)
Net assets	11		2,038,073		637,236
Funds	15				
Restricted funds					
In surplus					
Unrestricted funds			753,770		414,352
Designated funds					
Pension provision			(19,271)		(68,973)
Tangible fixed assets			25,526		18,419
Cost of investments incl. dividends reinvested			121,565		115,409
Investments revaluation reserve			184,242		149,625
Project continuity and completion fund			153,041		—
General Reserves			819,199		8,404
Total funds			2,038,073		637,236

The notes form part of the financial statements.

The financial statements were approved the Council/board of Trustees on the 15th of June 2022.

Meena Varma



Joshua Castellino



Minority Rights Group (Limited by guarantee): Group and Charity Cash Flow Statement

For year ended 31 December 2021	2021	2020
	£	£
Net incoming (outgoing) resources	987,385	310,256
Interest received	(409)	(1,176)
Interest paid	2,831	2,831
Investment income	(6,156)	(7,679)
Depreciation charges	15,297	13,342
Decrease/ (increase) in debtors	85,491	(292,673)
(Decrease)/ increase in creditors	28,622	186,375
Net cash inflow/(outflow) from operating activities	1,113,061	211,276
Purchase of tangible fixed assets	(23,170)	(20,912)
Disposal of tangible fixed assets	207	-
Interest received	409	1,175
Interest paid	(2,831)	(2,831)
Net currency exchange adjustments	(89,629)	12,993
Increase/(decrease) in cash in the period	998,047	201,702
Net cash in hand and at bank on 1 January 2020/2019	989,512	787,810
Net cash in hand and at bank at the end of the year	1,987,559	989,512
Cash in hand and at bank	31 December 2021 (£)	31 December 2020 (£)
Cash in hand - GBP	942	952
Cash at bank - GBP	307,056	(25,496)
Cash in hand - foreign currencies (GBP equivalent)	5,851	8,912
Cash at bank - foreign currencies (GBP equivalent)	1,673,710	1,005,144
Net cash in hand and at bank	1,987,559	989,512

Foreign currency balances - the Euro, USD, Hungarian HUF and Ugandan Shillings - are converted into GBP at year-end rates.

Minority Rights Group (Limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2021

Note

1. Accounting policies

a) The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value, and in accordance with applicable accounting standards and the Companies Act 2006. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in January 2015). Due to the introduction of the FRS 102 SORP the Group financial statements consolidate the financial statements of the Charity and its subsidiary undertakings for the year. Minority Rights Group Europe (Hungary) is consolidated in these financial statements as a subsidiary. All financial statements are made up to 31 December 2021. All intra-group transactions, balances and unrealised gains on transactions between group entities are eliminated on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of impairment of the asset transferred. Where necessary, adjustments are made to the financial statements of the subsidiary to bring the accounting policies used into line with those used by other members of

the group. For the purpose of these accounts, Uganda is treated as a branch and Hungary as a subsidiary.

- b) All income is recognised when there is entitlement to the income, the receipt is probable and amount can be measured reliably. Intangible income is recognised where the service provider has incurred a financial cost. Volunteer time is not included in the financial statements.
- c) Grants are recognised in full in the statement of financial activities in the year when the income recognition criteria (as above) have been satisfied. Grants received in advance for a specific future accounting period are deferred only if any pre-conditions of entitlement to the grant have not been met.
- d) Income received from overseas is translated at the sterling amount on the day of receipt. Costs incurred overseas are translated into sterling at the average rate of exchange for the month. Foreign funds held are translated into sterling at the rates of exchange ruling at the balance sheet date. Exchange differences are taken into account in arriving at the net incoming resources.
- e) Interest and dividends are recognised when receivable.
- f) Subscriptions are included in income in the year in which they fall due.
- g) Resources expended are recognised in the period once there is a legal or constructive obligation to transfer

economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered.

- h) Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of direct expenditure attributable to each activity.
- i) "Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less."
- j) Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payments discounted at a market rate of interest.
- k) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.

- l) Advocacy and Project support costs comprise costs incurred in supporting advocacy and project activities which are not covered by specific restricted fund grants.
Other support costs comprise costs incurred in running the charity, which cannot be directly allocated to the charity's projects or fundraising.
- m) The costs of raising funds relate to the costs incurred by the charitable company in raising funds for the charitable work.
- n) The charitable company operates a pension scheme on behalf of its employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no current liability under the scheme other than for the payment of those contributions although there is a contingent liability in respect of guarantees given by the pension fund trustee which is described more fully in note 15 to the financial statements.
- o) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.
- p) Unrestricted funds are donations and other incoming resources receivable or

generated for the objects of the charity.

- q) Designated funds are unrestricted funds earmarked by the Council of Management for particular purposes.
- r) Transfers are made from unrestricted and designated funds to restricted funds to cover shortfalls in project funding.
- s) Depreciation is calculated so as to write off the cost of fixed assets on a straight line basis over their estimated useful lives as follows:

Furniture & equipment: general: 4 years
Furniture & equipment - projects:
Depreciated in full in year of purchase
Fixtures, fittings, plant and machinery:
Duration of lease for office premises

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

- t) Investments held as fixed assets are revalued at mid-market value at the balance sheet date. The gain or loss for the period is taken to the statement of financial activities.
- u) The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable group to continue as a going concern. The Trustees have made this assessment

for a period of at least one year from the date of approval of the financial statements. The Trustees have considered the charitable group's forecasts and projections and have taken account of pressures on grant income, and in particular any impact of COVID-19 within these areas. After making enquiries the Trustees have concluded that there is a reasonable expectation that the charitable group has adequate resources to continue in operational existence for the foreseeable future. At the date of sign off, the Trustees confirm there are no material uncertainties in relation to the going concern assumption. The charitable group therefore continues to adopt the going concern basis in preparing its financial statements.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 2: Unrestricted income analysis

For year ended 31 December 2021	2021	2020
	£	£
Blanes Trust	25,000	25,000
Meadowbrook Charitable Trust	–	4,000
Sylvia Adams Charitable Trust	–	8,000
Ericson Trust	4,000	2,000
Eva Reckitt Charitable Trust	–	1,000
Swedish International Development Cooperation Agency	847,206	549,927
T. H. Brunner Charitable Trust	–	1,000
Norwegian Ministry of Foreign Affairs*	426,307	204,446
King Baudouin Foundation	4,286	–
Other donations	18,048	7,182
Sub-total	1,324,846	802,555
Other income		
Investment income	6,156	7,679
Policy and publications	1,615	6,566
Other income	16,065	5,264
Sub-total	23,837	19,509
Total	1,348,683	822,064

* Roughly 50% of the Norway grant for 2020 was received in advance the last quarter of 2019 and recognised as income in 2019 in line with our income recognition policy.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 3: Expenditure – Group and Charity

For year ended 31 December 2021

	Raising Funds	Advocacy & Projects	Policy & Publications	Support Costs	Total Actual 2021	Total 2020
	£	£	£	£	£	£
Staff costs (Note 5)	81,017	493,071	68,152	249,972	892,212	856,116
Regions & consultants (Note 5)	43,074	709,238	31,107	–	783,419	693,112
Volunteers	–	738	–	105	843	2,742
Staff training & development	49	4,167	–	–	4,216	2,178
Staff travel and subsistence	–	28,436	289	7,416	36,141	82,090
Partner and related activities	–	1,712,220	–	–	1,712,220	1,951,129
Seminars, training and events	225	162,760	107	1,601	164,693	40,360
Policy, research and information	418	93,379	2,427	6,331	102,555	112,336
Project audits	–	37,651	–	–	37,651	13,836
Bank charges and forex	167	4,024	–	–	4,191	43,451
IT expenses	3,851	23,438	3,240	11,882	42,411	88,930
Other project expenses	–	6,749	–	–	6,749	23,182
Covid19 expenses	–	13,605	–	–	13,605	64,997
Local office rents & expenses	–	27,128	–	–	27,128	26,471
Legal and professional fees	–	36,682	–	–	36,682	38,130
Sub-total	128,801	3,353,286	105,322	277,307	3,864,716	4,039,060
Office running costs	1,435	37,367	1,174	3,090	43,066	58,867
General audit and accounting	1,001	26,052	818	2,154	30,025	33,159
Other Finance costs	79	2,048	64	169	2,360	2,831
Premises	1,001	161,852	5,084	18,601	186,537	177,640
Recruitment	85	2,209	69	183	2,546	2,017
Depreciation charges	–	1,670	–	12,445	14,115	11,952
Trustees' expenses & meetings	27	704	22	58	811	1,217
Other costs	–	(53,053)	–	58,102	5,049	(53,054)
Sub-total	3,627	178,848	7,231	94,802	284,508	234,629
Total	132,428	3,532,134	112,553	372,110	4,149,225	4,273,689
Support costs*	13,046	347,975	11,088	372,110	–	–
Total expenditure	145,474	3,880,110	123,641	–	4,149,225	4,273,689

* Support costs are apportioned to primary activities in proportion to the total direct and allocated expenses of such activities.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 4: Incoming/(outgoing) resources for the year – Group and Charity

For year ended 31 December 2021

This is stated after charging / crediting:

	2021	2020
	£	£
Depreciation	15,297	13,342
Council members' expenses	811	1,217
Auditors' remuneration:		
Group and charity general audits	19,937	24,257
Other accounting services	10,088	8,902
Donor (project) audits	37,651	13,836
Operating lease rentals:		
Property	141,135	133,930
Other	4,069	5,048

Council members' reimbursed expenses represent the reimbursement of travel and subsistence costs of £811 (2020: £1,217) to members relating to attendance at meetings of the Council. Council members receive no remuneration.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 5: Staff costs and numbers

For year ended 31 December 2021

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	1,515,756	1,401,100
Social security costs	100,656	93,297
Pension contributions	59,220	54,831
	1,675,632	1,549,228

During the year there was one employee whose remuneration exceeded £60,000 (2020, 1). This amounted to £89,999 (2020, £80,000). The remuneration of key management personnel was £346,902 (2020, £335,991). The average weekly number of employees (full-time equivalent) during the year was as follows:

	2021	2020
	No.	No.
Directors' office including fundraising	6	6
Administration and finance	6	5
Projects and project support including Regional Offices	38	35
	50	46

Operational and management staff time is assigned to activities on the basis of time actually worked. Support staff time is assigned to activities pro rata on the number of employees (full-time equivalent) working on those activities. In addition, MRG also has a number of overseas based consultants on long term contracts.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 6: Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 7: Tangible fixed assets – Group and Charity

For year ended 31 December 2021	Furniture & equipment 2021	Furniture & equipment 2020	Furniture & equipment 2021	Furniture & equipment 2020
	£	£	£	£
Cost				
At the start of the year	73,896	52,984	59,836	39,504
Additions in the year	23,170	20,912	20,040	20,332
Disposal in the year	(5,920)	–	207	–
At the end of the year	91,146	73,896	80,083	59,836
Depreciation				
At the start of the year	54,363	41,021	41,417	30,481
Charge for the year	15,297	13,342	12,933	10,936
Disposal in the year	(5,920)	–	207	–
At the end of the year	63,740	54,363	54,557	41,417
Net book value				
At the end of the year	27,415	41,417	25,526	18,419
At the start of the year	19,533	18,419	18,419	8,067

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 8: Investments – Group and Charity

For year ended 31 December 2021	2021	2020
	£	£
Market value at the start of the year	265,034	286,656
Investment income reinvested	6,156	7,679
Net gains/losses	34,617	(29,301)
Market value at the end of the year	305,807	265,034
Historic cost at the end of the year	90,301	90,301

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 9: Debtors

For year ended 31 December 2021	Group		Charity	
	2021 (£)	2020 (£)	2021 (£)	2020 (£)
Regional Offices balances	0	–	463,330	69,164
Other debtors	15,796	32,379	15,796	30,202
Prepayments	44,562	42,924	43,428	42,924
Accrued income	295,500	366,047	295,500	366,048
	355,859	441,350	818,055	508,338

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 10a: Creditors: amounts due within 1 year

For year ended 31 December 2021	Group		Charity	
	2021 (£)	2020 (£)	2021 (£)	2020 (£)
Trade creditors	61,159	33,678	61,159	33,678
Taxation, social security & other payroll	60,821	67,179	60,811	66,357
Grants repayable	10,753	63,484	10,753	63,484
Regional Offices balances	–	–	–	–
Other Creditors	9,892	8,380	8,763	1,702
Accruals and deferred income	364,484	308,766	361,511	304,508
	507,109	481,487	502,997	469,729

The Charity entered into a multi-currency overdraft facility with its bankers, NatWest Bank Plc, of up to £120,000 in 2012. This facility is secured by a debenture on its assets.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 10b: Pension provision

For year ended 31 December 2021	Group		Charity	
	2021 (£)	2020 (£)	2021 (£)	2020 (£)
Pension liability	19,271	68,973	19,271	68,973
	19,271	68,973	19,271	68,973

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 11: Analysis of net assets between funds

For year ended 31 December 2021

	Restricted Funds	General funds	Total Funds
	£	£	£
Group			
Tangible fixed assets	–	27,415	27,414
Fixed asset investments	–	305,807	305,807
Long term liabilities	–	(19,271)	(19,271)
Net current assets	1,302,692	533,616	1,836,309
Net assets at the end of the year	1,302,692	847,568	2,150,260
Analysis of net assets between funds			
Charity			
Tangible fixed assets	–	25,526	25,526
Fixed asset investments	–	305,807	305,807
Long term liabilities	–	(19,271)	(19,271)
Net current assets	753,770	972,240	1,726,011
Net assets at the end of the year	753,770	1,284,303	2,038,073

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 12: Operating lease commitments

For year ended 31 December 2021

The charity had commitments at the year end under operating leases as follows:

	2021	2020
	£	£
Property		
Under 1 year	62,500	62,500
Equipment		
Under 1 year	2,723	2,723
2-5 years	616	3,339
	3,339	6,062

Minority Rights Group (Limited by guarantee)

Notes to the financial statements
For the year ended 31 December 2021

Note

13. Foreign Exchange

Restricted fund balances held in foreign currencies at year end have been translated to UK Sterling at the exchange rate on 31 December 2021 in line with financial reporting standards.

However, these funds remain in foreign currency bank accounts. The EC, on the charity's funders, require conversions between currencies in particular ways stipulated in contract which may result in exchange differences between the GBP value of fund balances in Note 15 and the actual value when balances are spent or converted.

14. Pension scheme

Contributions paid into the Growth Plan up to and including September 2001 were converted to defined amounts of pension payable from normal retirement date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Growth Plan or by the purchase of an annuity.

The Trustee of the plan commissions an actuarial valuation every three years to determine the funding position of the plan

by comparing the assets with the past services liabilities at the valuation date and the rules of the plan give the trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met.

The Scheme Actuary has prepared a funding position update as of September 2021. The market value of the plan's assets compared with the plans Technical Provisions (i.e past service liabilities) revealed a shortfall of £31.6 million (2017: a shortfall of £230.6 million), equivalent to a funding level of 96.2% (2020: 85.8%).

If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustees must prepare a recovery plan setting out the steps to be taken to make up a shortfall. The proposed recovery plan requires participating employers from 1 January 2017 to pay £14,378 per annum. Recovery plan payments increase 3% on the 1 April each year and continue to 31 December 2025.

Following changes in legislation in September 2005 and November 2011, there is a potential debt on the employer that could be levied by the plan's trustee. The debt is only due in the event of the employer ceasing to participate in the plan or the plan winding up. Minority Rights Group has been notified by the Pensions Trust of the estimated employer debt on withdrawal from the plan based on the financial position of the plan as of

30 September 2016. Minority Rights Group would have been liable for an estimated share of the employer debt of £317,201 (2015: £272,022) if it had left the scheme in September 2016.

In the opinion of the Council of Management (Trustees), as the charity intends to continue offering membership of the plan and as they are unaware of any intention for the plan to be wound up, the debt is unlikely to crystallise in the foreseeable future.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

		Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
		£	£	£	£	£
AFRICA:						
Ken	Voices of Indigenous Human Rights Defenders	56,579	98,098	(104,847)	10,485	60,314
	European Commission	56,579	98,098	(104,847)	10,485	60,314
FIN	Disparity to Dignity	112,436	322,828	(311,297)	–	123,967
	Finnish MFA	112,436	322,828	(311,297)	–	123,967
IR4	Rights for Minorities & Indigenous Peoples in Africa	75,062	(2,209)	(120,123)	47,270	–
	Irish Aid	75,062	(2,209)	(120,123)	47,270	–
IR5	Furthest Behind First	–	169,162	(49,063)	15,210	135,308
	Irish Aid	–	169,162	(49,063)	15,210	135,308
RW2	Capacity of Civil Society, Human Rights Defenders	48,786	(1,789)	(57,275)	10,278	–
	European Commission	48,786	(1,789)	(57,275)	10,278	–
LR1	Indigenous Land Rights to Prevent Climate Change	(46,821)	304,443	(257,753)	68,562	68,431
	European Commission	(46,821)	304,443	(257,753)	68,562	68,431
DFDC	Preventing and Resolving Conflicts in Africa	17,670	339,262	(309,620)	(47,312)	–
	UKaiddirect	17,670	339,262	(309,620)	(47,312)	–
DFDM	Indigenous Peoples Reproductive Healthcare	(6,251)	177,789	(199,127)	27,588	–
	UKaiddirect	(6,251)	177,789	(199,127)	27,588	–
DIVE21	Diversity - Impact on Vaccine Equality	–	122,536	(61,333)	–	61,203
	Global Impact	–	122,536	(61,333)	–	61,203
UNE1	UNESCO's Action to promote Indigenous languages	11,791	20,217	(31,809)	(199)	–
	UNESCO	11,791	20,217	(31,809)	(199)	–
SWIK20	Minority Inclusion Audit for SDC Horn of Africa	17,785	34,856	(22,314)	(30,327)	–
	Swiss Embassy Kenya	17,785	34,856	(22,314)	(30,327)	–
USMOG	Inclusion: Young Somalis from Minority Communities	–	28,530	(38,090)	–	(9,560)
	US State Department	–	28,530	(38,090)	–	(9,560)
LG1	Landrights for All	–	11,509	(483)	(11,026)	–
	Voice via UCRT	–	11,509	(483)	(11,026)	–
SWIS21	Minority Inclusion and Accountability (Somalia)	–	34,916	(54,224)	27,112	7,804
	Swiss Embassy Kenya	–	34,916	(54,224)	27,112	7,804
WELT21	Land Body Ecologies	–	52,092	(44,080)	–	8,012
	The Wellcome Trust via Invisible Flock	–	52,092	(44,080)	–	8,012
Sub total		287,037	1,712,240	(1,661,438)	117,639	455,479

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

	Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
	£	£	£	£	£
MIDDLE EAST & NORTH AFRICA:					
AA10 Strengthening HRDs in Iran & Iraq	–	(1,389)	–	1,389	
European Commission	–	(1,389)	–	1,389	
EGY20 Human Rights of Minorities in Egypt	96,973	70,732	(57,666)	2,895	112,934
European Commission	96,973	70,732	(57,666)	2,895	112,934
CSHR1 Minority Equal Protection Initiative	1,516	50,248	(39,003)	–	12,761
USDRL via CSHR	1,516	50,248	(39,003)	–	12,761
TUI20 All 4 All	142,163	257,091	(327,168)	–	72,086
Embassy of the Netherlands in Tunisia	142,163	257,091	(327,168)	–	72,086
TU1 Capacities of Civil Society in Tunisia	12,075	42,657	(24,900)	(29,832)	–
European Commission	12,075	42,657	(24,900)	(29,832)	–
Sub total	252,727	419,339	(448,736)	(25,548)	197,781

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

	Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
	£	£	£	£	£
EUROPE/CIS REGION:					
FH1 Freedom from Hate	–	25,644	(235)	(25,409)	–
European Commission	–	25,644	(235)	(25,409)	–
FA1 Fair Trial for People Suspected/Accused of Crimes	–	8,146	(12)	(8,134)	–
European Commission	–	8,146	(12)	(8,134)	–
Ere21 Equality for Roma Through Enhanced Legal Access	–	–	(53,600)	53,600	–
European Commission	–	–	(53,600)	53,600	–
REILA Roma Equality through Increased Legal Access	162,093	–	(82,820)	15,836	95,109
European Commission	158,453	–	(79,180)	15,836	95,109
Dorsey and Whitney LLP	3,640	–	(3,640)	–	–
THS21 Countering Hate Speech in Turkey and New EU Member States	–	77,096	(21,660)	2,166	57,602
European Commission	–	77,096	(21,660)	2,166	57,602

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

		Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
		£	£	£	£	£
PRESS	Promote Roma Equality in Slovenia and Slovakia	–	157,087	–	–	157,087
	European Commission	–	157,087	–	–	157,087
TUR21	Minorities, Accountability and Rights	–	134,249	(50,002)	2,500	86,747
	European Commission	–	134,249	(50,002)	2,500	86,747
NRD	Rights of Religious Minorities	100,751	246,984	(443,148)	44,315	(51,098)
	Norad	100,751	246,984	(443,148)	44,315	–51,098
Sub Total Europe/CIS Region		262,844	649,207	(651,478)	84,874	345,446

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

		Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
		£	£	£	£	£
AISA & PACIFIC REGION:						
SA1	Religious Pluralism for FoRB in South Asia	10,698	117,335	(175,463)	47,430	–
	European Commission	10,698	117,335	(175,463)	47,430	–
CR2	Religious Equality and Inclusive Development	14,000	215,786	(259,152)	29,366	–
	UKaiddirect via Institute of Development Studies	14,000	215,786	(259,152)	29,366	–
THA21	EU Thailand 2022	–	203,475	–	–	203,475
	European Commission	–	203,475	–	–	203,475
PK1	Tolerance through the Arts for Pakistan Youth	5,441	(4,368)	(1,219)	146	–
	Commonwealth Foundation for Democracy	5,441	(4,368)	(1,219)	146	–
IND21	Safeguarding Tribal Rights in Extractive Industries: India	–	248,425	(115,656)	5,783	138,552
	European Commission	–	238,425	(105,656)	5,783	138,552
	Allan & Nesta Ferguson Charitable Trust	–	10,000	(10,000)	–	–
Sub total		30,139	780,654	(551,490)	82,725	342,027

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

	Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
	£	£	£	£	£
STRATEGIC COMMUNICATION:					
MM1 Reporting on Dev. Minorities & Migration	37,720	41,281	(82,628)	3,627	–
European Commission	37,720	41,281	(82,628)	3,627	
Sub total	37,720	41,281	(82,628)	3,627	–

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

	Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
	£	£	£	£	£
LEGAL EMPOWERMENTS & STRATEGIC LITIGATION:					
LG10 Other legal projects incl. ASI sub-grant	–	(10,434)	–	10,434	–
Various Charitable Sources	–	(10,434)	–	10,434	–
LG13 From Action to Equal Rights for Roma	–	27,763	(30,230)	2,467	–
EU via Sonce	–	27,763	(30,230)	2,467	–
LG14 Ending Slavery in Mauritania: EU	8,902	122,990	(107,209)	-	24,684
European Commission	8,902	122,990	(107,209)	-	24,684
LG15 Justice for Haratine Women & Children	2,653	–	(2,236)	-	417
OHCHR	2,653	–	(2,236)	-	417
UJ21 Bambuti Case	–	–	(19,050)	19,050	–
Minority Rights Group: Core Funded	–	–	(19,050)	19,050	–
BH1 Minorities & Indigenous Peoples Rights in Botswana	–	1,690	(17)	(1,674)	–
European Commission	–	1,690	(17)	(1,674)	–
Sub total	11,555	142,010	(158,742)	30,278	25,101

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

	Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
	£	£	£	£	£
OTHER:					
DIS21 Intersectional Minority and Disability Rights Advocacy	–	–	(71,073)	71,073	–
Minority Rights Group - Core Funded (Sida Grant)	–	–	(71,073)	71,073	–
EDA21 Education Appeal - Meadowbrook trust	4,000	–	(5,147)	1,147	–
AFG21 Afghanistan Appeal	–	8,051	(5,913)	-2,138	–
Kee20 Protecting Workers & Victims of Modern Slavery during Covid-19	–	35,146	(26,967)	-8,179	–
UCS21 Underserved Communities in Somalia (World Bank)	–	–	(399)	399	–
York Intersection of Racial, Disability and Gender Discrimination In Brazil	–	–	-52	52	–
Education Appeal - Charities Trust BBC	5,889	–	–	-5,889	–
Education Appeal - Individual supporters	7,633	–	–	-7,633	–
Sub total	17,522	43,197	(109,551)	48,832	–

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 15: Movement in funds

For year ended 31 December 2021

	Start of the year	Incoming resources	Outgoing resources	Transfers Incl MRG Match Funding	End of year
	£	£	£	£	£
RESTRICTED FUNDS:					
Africa	287,037	1,712,240	(1,661,438)	117,639	455,479
Middle East & North Africa	252,727	419,339	(448,736)	(25,548)	197,781
Europe/CIS Region	262,844	649,207	(651,478)	84,874	345,446
Asia & Pacific Region	30,139	780,654	(551,490)	82,725	342,027
Strategic Communication	37,720	41,281	(82,628)	3,627	–
Legal Empowerment & Strategic Litigation	11,555	142,010	(158,742)	30,278	25,101
Other Charitable Activities	17,522	43,197	(109,551)	48,832	–
Total Restricted Funds	899,544	3,787,927	(3,664,063)	342,427	1,365,835
Unrealised foreign exchange differences	(23,432)	–	(39,711)	–	(63,143)
Total Restricted Funds	876,112	3,787,927	(3,703,774)	342,427	1,302,692
UNRESTRICTED FUNDS:					
Revaluation reserve	149,625	–	34,617	–	184,242
Pension provision	(68,973)	–	49,702	–	(19,271)
General fund	211,204	1,348,683	(534,864)	(342,427)	682,596
Total unrestricted funds	291,856	1,348,683	(450,545)	(342,427)	847,568
Total funds	1,167,968	5,136,611	(4,154,319)	–	2,150,260

The total fund is positive where the grant received is more than the amount spent up to the year end. The carried forward balances are spent on the grant activities in subsequent years. The fund balance is negative where the amount spent in the year end exceeds the grant received. The carried forward balances are reimbursed from payments from donors in subsequent years.

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 16: MRG Income & Expenditure 2021 by Results

MRG Income & Expenditure 2021 by Results

	Income	Expenses	Partners Expenses	Total Expenditure
	£	£	£	£
16 PROGRAMMEGRANTS, DONATIONS AND ACTIVITIES	1,324,847	(216,046)	–	(216,046)
Policy and publications	1,615	(123,641)	–	(123,641)
Other	16,065	–	–	-
Investment income	6,156	–	–	-
Fundraising	–	(145,474)	–	(145,474)
Management, Finance, Administration, IT, Premises & Other Overheads	–	(372,110)	–	(372,110)
Less: Operating costs recovery	–	–	–	-
Management, Finance, Administration, IT, Premises & Other Overheads	–	372,110	–	372,110
PROGRAMMEGRANTS, DONATIONS AND ACTIVITIES	1,348,683	(540,832)	–	(485,162)
Result 1: Civil Society Organisations and activists representing or defending the rights of minorities and indigenous peoples are better equipped to advocate for rights protection through legal and policy influencing. Social and cultural mechanisms				
AA10 Strengthening HRDs in Iran & Iraq	(1,389)	–	–	–
EGY20 Human Rights of Minorities in Egypt	70,732	(54,686)	(2,980)	(57,666)
CSHR1 Minority Equal Protection Initiative	50,248	(39,003)	–	(39,003)
TUI20 All 4 All	257,091	(135,679)	(191,489)	(327,168)
TU1 Capacities of Civil Society in Tunisia	42,657	(15,159)	(9,741)	(24,900)
REILA Roma Equality through Increased Legal Access	–	(44,733)	(38,087)	(82,820)
Ere21 Equality for Roma Through Enhanced Legal Access	–	(24,294)	(29,306)	(53,600)
THS21 Countering Hate Speech in Turkey and New EU Member States	77,096	(12,028)	(9,632)	(21,660)
TUR21 Minorities, Accountability and Rights	134,249	(49,878)	(124)	(50,002)
NRD Rights of Religious Minorities	246,984	(167,687)	(275,461)	(443,148)
SA1 Religious Pluralism for FoRB in South Asia	117,335	(100,679)	(74,784)	(175,463)
IR4 Rights for Minorities and indigenous Peoples in Africa	(2,209)	(112,245)	(7,878)	(120,123)
IR5 Furthest Behind First	169,162	(45,687)	(3,376)	(49,063)
RW2 Capacity of Civil Society, Human Rights Defenders	(1,789)	(22,962)	(34,313)	(57,275)
KEN Voices of Indigenous Human Rights Defenders	98,098	(36,857)	(67,990)	(104,847)
WELT21 Land Body Ecologies	52,092	(10,079)	(34,001)	(44,080)
DFDC Preventing and Resolving Conflicts in Africa	339,262	(207,499)	(102,121)	(309,620)
Sub-total	1,649,620	(1,079,155)	(881,283)	(1,960,439)

Result 2: Journalists, media and opinion formers display a better understanding of religious and ethnic persecution and patterns of exclusion and marginalisation

MM1	Reporting on Dev. Minorities & Migration	41,281	(59,074)	(23,554)	(82,628)
FA1	Fair Trial for People Suspected/Accused of Crimes	8,146	(12)	–	(12)
THA21	EU Thailand 2022	203,475	–	–	–
Sub-total		252,903	(59,086)	(23,554)	(82,640)

Result 3: Increased recognition of, and commitment to addressing, religious and ethnic persecution, marginalisation and exclusion by relevant decision-makers, duty bearers and key influencers

UB!	Bambuti Case	–	(18,069)	(981)	(19,050)
Sub-total		–	(18,069)	(981)	(19,050)

Result 4: Improved governance environments to improve the participation of minorities & indigenous peoples in decision-making

LG10	Other legal projects incl. ASI sub-grant	(10,434)	–	–	–
LG13	From Action to Equal Rights for Roma	27,763	(30,126)	(104)	(30,230)
USMOG	Inclusion: Young Somalis from Minority Communities	28,530	(8,900)	(29,190)	(38,090)
LG14	Ending Slavery in Mauritania: EU	122,990	(40,702)	(66,507)	(107,209)
LG15	Justice for Haratine Women & Children	–	(186)	(2,050)	(2,236)
LR1	Indigenous Land Rights to Prevent Climate Change *	304,443	(116,757)	(140,996)	(257,753)
FH1	Freedom from Hate:	25,644	(235)	–	(235)
CR2	Religious Equality and Inclusive Development	215,786	(115,821)	(143,331)	(259,152)
DFDM	Indigenous Peoples Reproductive Healthcare	177,789	(30,316)	(168,810)	(199,127)
PRESS	Promote Roma Equality in Slovenia and Slovakia	157,087	–	–	–
UNE1	UNESCO's Action to promote Indigenous languages	20,217	(31,809)	–	(31,809)
LG1	Voice UCRT	11,509	(483)	–	(483)
BH1	Minorities & Indigenous Peoples Rights in Botswana	1,690	(17)	–	(17)
Sub-total		1,083,015	(375,352)	(550,988)	(926,340)

Result 5: Improved development opportunities for highly marginalised communities

SWIK20	Minority Inclusion Audit for SDC Horn of Africa	34,856	(22,306)	(8)	(22,314)
SWIS21	Minority Inclusion and Accountability (Somalia)	34,916	(7,103)	(47,121)	(54,224)
IND21	Safeguarding Tribal Rights in Extractive Industries: India	248,425	(49,752)	(65,905)	(115,656)
FIN	Disparity to Dignity	322,828	(146,443)	(164,854)	(311,297)
DIVE21	Diversity - Impact on Vaccine Equality	122,536	(23,806)	(37,527)	(61,333)
PK1	Tolerance through the Arts for Pakistan Youth	(4,368)	(1,219)	–	(1,219)
DIS21	Intersectional Minority and Disability Rights Advocacy	–	(34,190)	(36,882)	(71,073)
OTHER	Various Charitable Activities	43,197	(38,478)	–	(38,478)
Sub-total		802,390	(323,296)	(352,298)	(675,595)
Results 1-5		3,787,927	(1,854,959)	(1,809,104)	(3,664,063)
TOTAL ACTIVITY		5,136,611	(2,340,121)	(1,809,104)	(4,149,225)

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 17: Co-financing arrangements

Nearly all MRG projects require co-financing to be provided from other/secondary sources including MRG's own core funding. Sida and Norway MFA provide the bulk of this core funding and are used to co-finance our projects. However, there is a limited number of cases where a set of activities are shared by two or more projects: this is treated as co-financing by a project of another with the approval of the primary funder. The table below shows the confirmed co-financing for 2021.

Comment	CODE	EG20	IR4	IR5	Ken	LG14	LR1	MM1	NOR	SA1	TU1	Reila	Erela
CR2 provides small Co-financing (CF) for NOR	CR2												
EG20 provides some CF for NOR	EG20												
Fin1 provides some CF for Kenya, IR4, IR5	Fin1												
IR4 provides some CF for LR1 and for RW1	IR4												
LG12 USAID provides CF for LG14	LG12												
LR1 provides some CF for IA4 and IA 5	LR1												
NOR provides some CF for EG20 and SA1	NOR												
RW1 provides some CF for IA4	RW2												
TUI20 Dutch provides CF for TU1 EU	TUI20												
SA 1 provides some CF for NOR	SA1												
BBC Education Appeal													
MRGE Partners PRAXIX and others													

Minority Rights Group (Limited by guarantee): Notes to the financial statements (continued) – Note 18: Post balance sheet event – Sida Core Grant

As a result of the war in the Ukraine and the refugee crisis that has emanated, the Swedish Government has decided to reduce the overall funding available to Sida – as presented in its spring fiscal budget for 2022. This implies that the overall funds available to Sida for development cooperation have been reduced by 6.9 billion SEK to instead cover costs associated with the reception of refugees from the Ukraine in Sweden. Sida, in turn, has decided to cut its grants to charities and NGO's including MRG. The 2021 Sida grant is therefore due to reduced by 10% from 10 m to 9 m SEK. The latter translates to approx a loss of £85K, and MRG will be revising its expenditure budget for the year to generate a saving of approx £55K, and draw the balance of £30K from its reserves. However, the latest information on this matter suggests that there is a reasonable chance that the planned cut to our Sida grant will be recinded before the end of the year.



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