

CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

MYRUS SMITH
Chartered Accountants

Norman House,
8 Burnell Road,
Sutton, Surrey.
SM1 4BW

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

FOR THE YEAR ENDED 31 DECEMBER 2015

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**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

FOR THE YEAR ENDED 31 DECEMBER 2015

COMPANY INFORMATION

Directors/Trustees	Mike Annison Adem Arkadas-Thibert Eva Geidenmark Knut Haanes Sebastian Kohn Michele Madden Peter Newell Anne Phipps Gema Vicente	(Resigned 03/11/15) (Appointed 03/11/15) (Resigned 03/09/15) (Resigned 03/11/15)
Secretary	Michele Madden	
Principal address	Unit 1.14 The Foundry 17 Oval Way London SE11 5RR	
Charity Registration Number	1125925	
Company Registration Number	06653398	
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton, Surrey SM1 4BW	
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ	

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

Introduction

The Trustees, who are also Directors of the charitable company, have the pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2015. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 11 and 12 and comply with United Kingdom Accounting and Financial Reporting Standards, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice (effective January 2015).

Objectives, activities and public benefit

The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child, including, but without prejudice to the generality of the foregoing, the relief of poverty, sickness and distress; the safeguarding and maintenance of health; the provision of care, protection from abuse and all other injurious, humiliating or degrading treatment and the advancement of education, training and public knowledge in all matters concerning those charitable purposes.

How our activities deliver public benefit

One of CRIN's primary contributions to public benefit is through information delivery. CRIN provides information on children's rights and issues affecting children, in the UK and overseas. This information is collected through its members and disseminated widely, in five languages.

All of the services CRIN provides, including reports and other resources, are entirely free as CRIN strongly believes that information should be freely accessible.

CRIN has produced a number of toolkits made available widely through the website for different audiences, both non-governmental organisations (NGOs) and media (for instance a guide on reporting on children for journalists) and is currently developing educational materials on children's rights.

Increasingly, CRIN is also taking a lead in advocacy and campaigning for children's rights internationally. Working with national, regional and international bodies and organisations, we monitor new and emerging violations and work in coalitions to challenge these through using the United Nations and other Human Rights Systems. We also respond directly to inquiries from the general public about various issues on children's rights.

The Trustees confirm that they have had regard to the public benefit guidance issued by the Charity Commission in considering the activities of, and future plans for, the charity.

CRIN has regularly undertaken both quantitative and qualitative research to measure its impact and user satisfaction. This is then used to modify or adapt existing services and to develop new services.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2008 and registered as a charity on 17 September 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Members of the Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council. The trustees are appointed by recommendation and invitation from current trustees and the charity's management. Invitations are extended to those well known to the sector in which the charity operates. The members of the Council shall be elected at each Annual General Meeting and shall hold office from the end of the meeting at which they are elected. Members of the Council shall hold office for up to two years and will be eligible for re-election for a further two terms.

Organisational structure

CRIN has a Council of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council has 6 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the management of CRIN's work rests with the Director who line manages a team comprising of a senior child rights officer, two child rights officers, two policy officers, a communications officer, an operations coordinator, a news and contents editor and regional coordinators for Eurasia, the Middle East and North Africa and French speaking countries.

Financial Review

In 2014 the Council took the decision to change CRIN's year end to 31 December in order to bring it into line with that of CRIN's major funders. Incoming resources for the year ended 31 December 2015 are therefore proportionately higher at £589,747 compared to £407,407 for the nine months to 31 December 2014. Similarly total expenditure is also higher at £640,484 compared to £461,872.

The accounts show an overall deficit for the year of £50,737 and this reflects expenditure at the tail end of funding agreements for which the income has been recognised in earlier accounting periods.

At 31 December 2015 CRIN had total funds of £225,588, all of which is unrestricted funds.

Our main funders during the year to 31 December 2015 include the Norwegian Ministry of Foreign Affairs, Oak Foundation, Save the Children Sweden, Allen & Overy Foundation and the Swedish International Development Agency (SIDA). We have also received funding from a private donor.

Fundraising

CRIN is revising its fundraising strategy to safeguard CRIN and provide as far as possible a continuing secure financial base. Fundraising activities are part of the core work of staff, mostly undertaken by the CRIN Director with support from all staff members.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

Achievements and performance

CRIN continued to carry out important work in terms of its research and advocacy.

This year we finalised our global mapping project identifying gaps children face in accessing justice for violations of their rights, and opportunities for legal reform to address these. We will work with others in 2016 to act on the findings of this research.

In March 2015, we published a global report 'Inhuman sentencing: Life imprisonment of children around the world'. The report reviews the laws permitting life imprisonment in every country around the world; relevant human rights standards; how legal systems define life imprisonment; at what ages children can be subjected to such punishment and, where life imprisonment has been abolished, what forms of sentencing replaced the practice.

Following the dissolution of the Inter agency Panel on Juvenile Justice (IPJJ), of which CRIN was a member, we have agreed to create a new advocacy group with a few international NGOs that work on this issue. Through this new group, we intend to influence policy debates and advocacy, including inhuman sentencing and detention of children.

After revelations of sexual abuse by foreign troops in the Central African Republic (CAR), CRIN coordinated a joint NGO letter to the UN Secretary-General to ask the UN to clarify measures that had been taken since the investigation took place and what has been done to support the victims. The Guardian newspaper published the letter. As a result of this action, the UN Secretary-General set up an independent review panel to examine the UN's handling of allegations of sexual exploitation and abuse involving children. We made a submission and spoke with one of the three experts. The report "Taking Action on Sexual Exploitation and Abuse by Peacekeepers" was published in December 2015 and CRIN will continue to work with the signatories to develop follow up advocacy on the outcomes of the panel's report and recommendations.

In light of the refugee crisis, we launched some articles and advocacy messages through a special CRINmail, and on our website, in our campaign section. This has prompted several organisations to get in touch with us to share some of their activities. We co-signed a letter to the EU with PICUM, the Platform for International Cooperation on Undocumented Migrants.

Together with Child Soldiers International, we are establishing a regional network in the Middle East and North Africa to prevent the recruitment and use of children by armed forces and groups in MENA.

We have published a paper about challenges for human and children's rights advocates in Eurasia focusing on restrictive laws on foreign funding, 'donor fatigue' in developed nations and what it means for NGO sector sustainability and human rights advocacy. This research was made possible with the help of national NGOs and partners who provided information for the report and has been circulated widely by our partners at IFEX and International Service for Human Rights. The report gives a fresh perspective on funding patterns and is an important source of information for NGO-donor dialogue in the region given the current crackdown on human rights organisations.

We participated in an expert meeting organised by the UN Special Rapporteur on Human Rights and Toxics which brought together environmental campaigners, scientists and human rights NGOs to produce a guide to best practices. We will continue to work with the SR on children's rights and pollution.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

Achievements and performance/contd..

In response to various calls, we submitted input for information by UN bodies in their development of standards, including: on bullying in schools (UN Special Representative on Violence against Children); the World Health Organisation's global plan on health and violence; and a joint submission to the Human Rights Council's annual day on the rights of the child 2016 focused on ICTs and sexual exploitation. We contributed to the Council of Europe's new strategy on children's rights through a series of expert meetings. Some of these issues coincide with our policy and campaigns work, for example access to justice, violence and digital rights.

CRIN continues to reinvent itself as an agile, pioneering organisation operating and sharing new structures and practices. We commissioned a website audit by Drupal experts, Code Positive, with a view to taking a more holistic approach to our website and subsequently IT systems. We are in the process of implementing the digital strategy.

Plans for future periods

- All the latest children's rights news and analysis as usual;
- Continue to develop new interactive sections on the website;
- Collect case studies on successful campaigns;
- Expand CRIN's work in regions and languages to China/Chinese, and continue to increase the information provision in CRIN's current working languages (Arabic, French, Russian and Spanish);
- Facilitate and document legal advocacy workshops;
- Publish a global analysis and ranking on access to justice with 195 country reports and regional analysis;
- A global report on life imprisonment for children, together with recommendations for reform
- A campaign on children's right to information;
- Continue to campaign to challenge sexual violence against children in religious institutions;
- Continue to call for transparency in UN and regional human rights systems through joint campaigns;
- Develop a paid internship programme for journalism graduates.

Reserves policy

The CRIN Council has agreed to continue the policy of maintaining free reserves in unrestricted general funds to cover three months running costs. As these costs change frequently, this is reviewed and updated at every board meeting. Unrestricted reserves at 31 December 2015 amount to £225,588 and this represents approximately four months of total expenditure.

Risk management

CRIN has been operational as an independent organisation since January 2009. At this time, the Trustees established a number of policies and procedures to minimise the risks that the charity may be subject to. CRIN is developing a detailed risk register, to be approved by the CRIN council.

Trustees' responsibilities statement

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

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2015

Trustees' responsibilities statement/contd...

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

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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 auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

Myrus Smith have confirmed their willingness to be re-appointed as the charitable company's auditor.

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

Approved by the Board of Trustees on 12 May 2016 and signed on its behalf by:

Sebastian Kohn (Chairman)
Trustee

Child Rights International
Network (CRIN)
Unit 1.14,
The Foundry,
17 Oval Way,
London SE11 5RR

Michele Madden (Secretary)
Trustee

Registered Office of the Company

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK (CRIN) (A company limited by guarantee and not having a share capital)

We have audited the financial statements of Child Rights International Network for the year ended 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters 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 anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement on pages 5-6, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 and of its 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 applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial period for which the financial statements are prepared is consistent with the financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
(A company limited by guarantee and not having a share capital)

CONTINUED

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 from the requirement to prepare a strategic report or in preparing the Directors' Report.

K.C. Fisher (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
Norman House,
8 Burnell Road,
Sutton, Surrey.
SM1 4BW

2016

CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee
(No: 06653398)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2015

				Year to 31 Dec 15	9 month period ended 31 Dec 14
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income and endowments from:					
Charitable activities	2	577,524	-	577,524	398,588
Other trading activities		11,423	-	11,423	7,877
Investments – Bank interest		<u>800</u>	<u>-</u>	<u>800</u>	<u>942</u>
		<u>589,747</u>	<u>-</u>	<u>589,747</u>	<u>407,407</u>
Expenditure on:					
Charitable Activities	3	<u>640,484</u>	<u>-</u>	<u>640,484</u>	<u>461,872</u>
		<u>640,484</u>	<u>-</u>	<u>640,484</u>	<u>461,872</u>
Net movement in funds		(50,737)	-	(50,737)	(54,465)
Balance brought forward at 1 January 2015		<u>276,325</u>	<u>-</u>	<u>276,325</u>	<u>330,790</u>
Balance carried forward at 31 December 2015		<u>£225,588</u>	<u>£Nil</u>	<u>£225,588</u>	<u>£276,325</u>

All income and expenditure in 2015 and the preceding period related to unrestricted funds.

The Notes form part of these Financial Statements.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

BALANCE SHEET

AS AT 31 DECEMBER 2015

	Notes	2015		2014	
		£	£	£	£
Fixed Assets					
Tangible assets	6		2,243		3,699
Current Assets					
Debtors	7	24,775		28,882	
Cash at bank and in hand		542,576		298,925	
		<u>567,351</u>		<u>327,807</u>	
Less: Current Liabilities					
Creditors: amounts falling due within one year	8	344,006		55,181	
Net Current Assets			<u>223,345</u>		<u>272,626</u>
NET ASSETS	9		<u><u>£225,588</u></u>		<u><u>£276,325</u></u>
Represented by:					
FUNDS					
Restricted	10		-		-
Unrestricted	10		<u>225,588</u>		<u>276,325</u>
			<u><u>£225,588</u></u>		<u><u>£276,325</u></u>

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Small Entities (effective January 2015).

The Financial Statements were approved by the Trustees on 12 May 2016 and signed on their behalf by:

Sebastian Kohn
Chairman

Michele Madden
Secretary

The Notes form part of these Financial Statements.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

a) Basis of Preparation

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost unless otherwise stated.

b) Fixed Assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Furniture and fittings	-	5 years
Computer equipment	-	3 years

c) Income Recognition

Income is recognised on an accruals basis having regard to the charity's entitlement to the income, its probability of receipt and whether the amount can be measured with sufficient reliability. Income is deferred when there is a donor imposed condition specifying the time period in which the income may be expended or in accordance with agreed budgets.

d) Expenditure and Irrecoverable VAT

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure and the amount can be measured reliably.

Expenditure is included under the heading 'Charitable activities' which includes all costs directly associated with meeting the charity's objectives and also those costs necessary to support such activities.

The charity does not currently expend any resources purely for the purpose of raising funds.

Irrecoverable VAT is charged as a cost against the associated expense.

e) Funds

Unrestricted general funds can be used at the Trustees' discretion for any of the activities carried out by the charity. Unrestricted designated funds are earmarked by the Trustees for activities in future periods. Restricted funds must be used in accordance with the wishes of the donor.

f) Pensions

The charity operates a defined contribution pension scheme open to employees with an Employer's Contribution fixed at 5.5% of gross salary. Employees can voluntarily contribute to the scheme at a level decided by them. Employees wishing to opt-out may do so. The board of trustees has agreed to allow staff members to operate an alternative pension scheme to be agreed with the management at a Council meeting. Contributions payable to the scheme are charged as an expense in the period to which they relate.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015
/contd...

1. ACCOUNTING POLICIES/contd...

g) Operating Leases

Operating lease payments are charged to the SOFA over the period of the lease.

h) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All exchange gains and losses are taken to the SOFA.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Year ended 31 Dec 15 Total £	9 month period ended 31 Dec 14 Total £
Allen & Overy Foundation	10,000	-	10,000	-
Norwegian Ministry of Foreign Affairs	84,716	-	84,716	74,702
Oak Foundation	52,083	-	52,083	-
Private donor	310,237	-	310,237	124,786
Save the Children Sweden	7,213	-	7,213	8,228
SIDA (Swedish International Development Cooperation Agency)	113,275	-	113,275	128,093
Sigrid Rausing Trust	-	-	-	43,750
European Commission	-	-	-	19,029
	<u>£577,524</u>	<u>£Nil</u>	<u>£577,524</u>	<u>£398,588</u>

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Year ended 31 Dec 15 Total £	9 month period ended 31 Dec 14 Total £
Salaries, fees and related costs	487,416	-	487,416	354,504
Premises costs	58,543	-	58,543	39,309
Office and administration costs	14,199	-	14,199	11,547
Website, computer and IT costs	28,583	-	28,583	28,805
Activities costs	48,063	-	48,063	24,035
Governance (see note 4)	3,680	-	3,680	3,672
	<u>£640,484</u>	<u>£Nil</u>	<u>£640,484</u>	<u>£461,872</u>

CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015
 /contd...

4. GOVERNANCE COSTS

	Year ended 31 Dec 15 £	9 month period ended 31 Dec 14 £
Audit fees	3,680	3,664
Trustee expenses	-	8
	<u>£3,680</u>	<u>£3,672</u>

5. STAFF COSTS

	Year ended 31 Dec 15 £	Period ended 31 Dec 14 £
Staff Costs		
Wages and salaries	337,828	254,165
Social Security	30,389	22,740
Pension costs	15,491	11,540
	<u>£383,708</u>	<u>£288,445</u>
 Staff Numbers (based on full-time equivalents)	 No.	 No.
Charitable activities	<u>10.5</u>	<u>9.0</u>

No employees received emoluments in excess of £60,000 in either year/period.

The Trustees were not remunerated during the year or the preceding period. No Trustees received any reimbursement of expenses.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

/contd...

6. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2015	4,272	17,092	21,364
Additions	-	395	395
Disposals	(147)	(13,957)	(14,104)
	<u>4,125</u>	<u>3,530</u>	<u>7,655</u>
At 31 December 2015			
Depreciation			
At 1 January 2015	1,748	15,917	17,665
Charge for the year	825	1,026	1,851
Eliminated on disposal	(147)	(13,957)	(14,104)
	<u>2,426</u>	<u>2,986</u>	<u>5,412</u>
At 31 December 2015			
Net Book Value			
At 31 December 2015	<u>£1,699</u>	<u>£544</u>	<u>£2,243</u>
At 31 December 2014	<u>£2,524</u>	<u>£1,175</u>	<u>£3,699</u>

7. DEBTORS

	Year ended 31 Dec 15 £	9 month period ended 31 Dec 14 £
Prepayments and accrued income	663	14,635
Other debtors	24,112	14,247
	<u>£24,775</u>	<u>£28,882</u>

8. CREDITORS: Amounts falling due within one year

	Year ended 31 Dec 15 £	9 month period ended 31 Dec 14 £
Other creditors	1,071	11,967
Tax and Social Security	6,652	10,270
Accruals	5,293	5,544
Deferred income – see page 15	330,990	27,400
	<u>£344,006</u>	<u>£55,181</u>

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015
/contd...

8. CREDITORS: Amounts falling due within one year/contd...

	Balance b/f at 1 January 2015 £	Released to income £	Balance c/f at 31 December 2015 £
Deferred Income			
Norwegian Ministry of Foreign Affairs	24,900	24,900	19,938
Private donor	-	-	311,052
Association for the Protection of all Children Approach Limited	2,500	2,500	-
	<u>£27,400</u>	<u>£27,400</u>	<u>£330,990</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	31 December 2015 Total £
Fixed Assets	2,243	-	2,243
Current Assets	567,351	-	567,351
Current Liabilities	(344,006)	-	(344,006)
	<u>£225,588</u>	<u>£Nil</u>	<u>£225,588</u>

10. MOVEMENT IN FUNDS

	Balance b/f at 1 January 2015 £	Income £	Expenditure £	Balance c/f at 31 December 2015 £
Unrestricted – General Funds	276,325	589,747	640,484	225,588
Restricted Funds	-	-	-	-
	<u>£276,325</u>	<u>£589,747</u>	<u>£640,484</u>	<u>£225,588</u>

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015
/contd...

11. OPERATING LEASE COMMITMENTS

The amounts to which the charitable company is committed to pay under non-cancellable operating leases within one year are as follows:

	Year ended 31 Dec 15	9 month period ended 31 Dec 14
Leases which expire:		
Within one year (land and buildings)	<u>£11,969</u>	<u>£24,494</u>

12. CAPITAL AND OTHER COMMITMENTS

At 31 December 2015 there were no capital or other commitments (£Nil – 31 December 2014).

13. RELATED PARTY TRANSACTIONS

Eva Geidenmark, a CRIN Trustee, is employed by Save The Children Sweden as a Director of the Section for Thematic Support which provided grant funding to CRIN during the year amounting to £7,213 and £8,228 during the 9 month period ended 31 December 2014.

CRIN received £11,423 (2014: £7,877) from the Association for the Protection of all Children Approach Limited for the use of desk space at CRIN's offices during the year. CRIN's CEO, Veronica Yates, is a trustee of 'Approach'. Peter Newell, a CRIN trustee, is the CEO of 'Approach'.

14. TAXATION

The charity is exempt from taxation on income and gains to the extent that these are applied to its charitable objects.

15. COMPANY STATUS

The charity is also a registered company (England & Wales), limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.