

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 2016

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 2016

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

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

Introduction

The Trustees, who are also Directors of the charitable company, have pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2016. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 14 and 15 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative details

Directors/Trustees
Adem Arkadas-Thibert
Eva Geidenmark
Sebastian Kohn
Michele Madden
Peter Newell (Resigned 21 May 2016)
Anne Phipps

Secretary
Michele Madden

Senior Management
Veronica Yates (CRIN Director)

Registered office and principal address
Unit 1.14
The Foundry
17 Oval Way
London SE11 5RR

Charity name:
Child Rights International Network (CRIN)

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 2016

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.

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.

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

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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 5 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.

Arrangements or setting pay and remuneration are determined by our Pay Review Policy, which includes a cost of living review and an annual increment. This is subject to funds being available. For benchmarking we refer to annual salary surveys produced by "CharityComms" and "Harris Hill".

CRIN's strategy 2014 – 2018

CRIN aspires to a world in which children's rights are recognised, respected and enforced, and where every rights violation has a remedy. This vision is grounded in the UN Convention on the Rights of the Child. For 20 years, CRIN has formed part of a global movement, propelled by the Convention, to monitor violations of children's rights by sharing information and encouraging advocacy.

CRIN's current strategy uses the information, expertise and contacts we have gathered over 15 years to lead the charge in forcing change across all areas of children's rights. We want children's rights to be at the forefront of all global, regional and national policy discussions, we want to be able to support children and their advocates in accessing justice for violations they have suffered, and we want to work with them to develop an authoritative collective voice on all children's rights.

We are doing this by:

1. Monitoring children's rights violations globally;
2. Advocating for change by:
 - a) initiating policy discussions and
 - b) challenging violations of children's rights through campaigns and legal advocacy;
3. Engaging relevant professionals in our work and documenting processes and experiences for others to replicate;
4. Strengthening staff and technological capacity.

Impact

CRIN regularly conducts monitoring and analysis of its activities and their outcomes across a variety of fields, both to directly inform ongoing policy and advocacy and in order to evaluate the impact of monitoring, advocacy methods and adjust and/or further develop practice.

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

FOR THE YEAR ENDED 31 DECEMBER 2016

Achievements and performance

If anything, we have probably over-achieved in 2016. This is a result of the culmination of two big research projects that we had been working on for years: an analysis of persistent violations, and access to justice. Our 2016 year of partnerships succeeded in building new relationships and consolidating established relationships from a range of international, regional and national experts, from United Nations agencies and regional human rights systems, as well as with grassroots organisations and law firms. Our capacity has increased and we are excited to be at a position to take forward new strategies that will increase our impact over the coming years.

1. Find ways of challenging ongoing violations of children's rights and accessing remedies for these abuses

Significant progress was made in 2016. This is mostly due to the completion of two large multi-year research projects: analysis of persistent violations, and access to justice. The first consists of collecting and analysing all recommendations from UN bodies on children's rights by country. The second consisted of analysing how every country's justice system can be used to challenge any child rights violation. Access to justice is the largest project CRIN has carried out, collaborating with a large number of other non-governmental organisations and law firms working on a pro bono basis. Comprehensive worldwide research has never been undertaken on access to justice for children so the project was primarily focused on putting together in depth reports on access to justice for children for 197 countries and publishing this information as a free resource for individuals and non-governmental organisations to use as a tool to improve access to justice for children and to inform our own advocacy work. This research was completed and launched throughout 2016 (see <https://www.crin.org/en/home/law/access>).

2. Specific violations of children's rights are increasingly challenged through policy debates, campaigns and legal advocacy

This work is done through our policy and advocacy work, both in reacting to external events, and in proactively challenging thinking on issues that relate to children. As a starting point, we systematically respond to calls for input from UN bodies and experts to ensure they always include a children's rights element, and we proactively develop policy discussions on new areas.

We made significant progress in 2016, with the publication, so far, of:

- A paper on minimum ages, which discusses a number of difficult issues in relation to children and their rights, including those that divide the children's rights community such as child labour and compulsory education. The paper was drafted with input from a number of external experts. We are working with UNICEF and the EU on global research of minimum ages.
- We contributed to the UN Committee on the Rights of the Child (CRC) discussion on the environment through a submission, by being on the panel and coordinating social media coverage.
- A joint paper with Child Soldiers International to the Office of the Prosecutor (OTP) of the International Criminal Court (ICC) on their Policy on Children.
- A joint statement to the UN discussion on drugs and youth calling for a rights based approach to dealing with drugs and children.
- A submission to the first UN Forum on Human Rights, Democracy and the Rule of Law calling for in depth discussions on children's right to freedom of expression and assembly, the right to vote and access to justice. We will participate in the Forum in November.

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

FOR THE YEAR ENDED 31 DECEMBER 2016

- A submission was made in response to the call for input for The Office of the United Nations High Commissioner for Human Rights (OHCHR) report on terrorism and human rights, the effects of terrorism and counter-terrorism measures on children's rights.
- A submission to Protection of the Rights of the Child and 2030 Agenda for Sustainable Development.
- Submissions for our inhuman sentencing campaign to the UN Secretary-General (SG) on children and the death penalty, and country specific submissions to the CRC and the Universal Periodic Review (UPR). Our recommendations were fully represented in the SG's report and taken up by the CRC and States during the UPR.
- Submission on children in situations of migration to the Migrant Workers Committee;
- Submission for OHCHR's report on climate change and the enjoyment of child rights.

3. Our network is broadened to encourage mutually supportive action and the involvement of everyone who can play a role in helping to fulfil children's rights

Over the past year, our work has been supported by a range of international and regional experts, from United Nations agencies and regional human rights systems, as well as other professional sectors, in particular law firms and independent lawyers, but also academics and translators. We continue to reach out to existing organisations and networks to identify new ways of collaborating, in particular with human rights organisations working thematically, including on privacy, freedom of expression, digital rights, LGBTI, health, the environment and climate change, to name but a few.

A few new and significant partnerships include:

- To lay the groundwork for the UN's global study on children deprived of liberty, we continued our work on juvenile justice generally, including collecting data on children in detention around the world, calling for higher ages of criminal responsibility for children in a newly formed advocacy group on justice for children. We are also actively participating in the coalition of NGOs working alongside the UN Independent Expert who will lead the UN Study.
- To follow up on our work on sexual violence by peacekeepers, we are reaching out to different actors to identify joint advocacy opportunities. A strategy is currently being drafted with partners.
- A new Legal Advisory Panel is being formed to support our recently adopted legal strategy;
- We have formed a new partnership in the Middle East with the Emirates Human Rights Association (EHRA), with whom we are organising a regional workshop in 2017. Issues that will be addressed include: access to justice, such as national human rights institutions and complaints mechanisms, as well as specific regional issues such as recruitment of children by state and non-state armed groups.

In order to ensure the impact of our work reaches NGOs and activists beyond our network, we continue to produce guides and toolkits for others to replicate our strategies and tactics.

**CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
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FOR THE YEAR ENDED 31 DECEMBER 2016

Some progress was made:

- We published an advocacy guide on sexual abuse by peacekeepers which maps opportunities for joint advocacy. We have received positive feedback from both international NGOs and governments who have been using this guide to help inform and guide their work.
- We are working on our guide to legal advocacy. The aim of this guide is to capture the experiences from our workshops, with practical steps for how to replicate the workshops, and more importantly, how to develop a national legal advocacy strategy on children's rights. This is something we want to develop more in the coming two years. We envisage NGOs being able to use a template strategy and adapt it to their country situation.

4. Strengthened staff and technological capacity

CRIN are excited to be developing new areas of our work:

- A Caribbean strategy was developed in 2016 and a new member of staff based in the region is conducting a regional analysis of children's rights violations and will organise a legal advocacy workshop in 2017;
- We have our first digital strategy and accompanying roadmap in place. We have been working over the last 12 months on moving towards this new vision with our partners, Code Positive.

Funding

There has not been much progress. Despite a narrowing pool of human rights donors, in particular to those that speak out and want to change the system, we continue to apply for funding, both for core, project and regional work. Core funding for children's rights-based work is particularly scarce and donors' funding criteria is increasingly focused on child welfare. While no new funding has been approved, we have at least begun discussions with new donors, both in the environment and legalistic fields. The new fundraising strategy will be in place by summer 2017.

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 new regions including the Caribbean, and continue to increase the information provision in CRIN's current working languages (Arabic, French, Russian and Spanish);
- Facilitate and document legal advocacy workshops;
- 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;
- Push for broader debate and action on children's rights and the environment;
- Look at the growing privatisation of education to benefit the privileged few at the expense of the many;
- Consider children's rights in the digital domain.

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

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

Financial review

Total income for the year amounted to £591,986 (2015: £615,875). Our main funders during the year to 31 December 2016 include the Norwegian Ministry of Foreign Affairs, Oak Foundation, Save the Children Sweden and the Swedish International Development Agency (SIDA). We have also received funding from a private donor.

Total expenditure amounted to £599,308 (2015: £666,612) resulting in a small deficit for the year of £7,322 (2015: £50,737).

The charity's assets are held primarily in cash on deposit which at 31 December 2016 amounted to £627,239. Approximately £400,000 of this balance represents funding received in advance towards the next financial year and which has been treated as deferred income.

Total funds at 31 December 2016 amounted to £218,266, all of which is unrestricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. As mentioned on page 6, we continue to fundraise and look for new donors to broaden our funding base. We also need to regularly review our reserves policy to ensure we are able to meet commitments and planned objectives.

Factors likely to affect future financial performance are exchange rate fluctuations. We have seen in the last three years the impact the strength and weakness of sterling has had on the donations we receive. To counter this, we have decided in 2017 to hedge our foreign currency receipts. This will allow us to manage our funds more efficiently.

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.

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 2016 amount to £218,266 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).

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.

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

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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 2015 (FRS 102);
- 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.

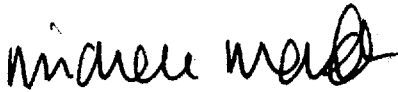
This report has been prepared in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 4 May 2017 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 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'the Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 7-8, 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 2016 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

Opinion on other matter prescribed by the Companies Act 2006

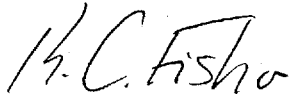
In our opinion based on the work undertaken in the course of the audit:

- 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
- the Trustees Annual Report has been prepared in accordance with applicable legal requirements.

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

25 May 2017

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 2016

		2016		2016	2015
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds (Restated) £
Income from:					
Charitable activities	2	591,474	-	591,474	603,652
Other trading activities		-	-	-	11,423
Investments – Bank interest		512	-	512	800
		<u>591,986</u>	<u>-</u>	<u>591,986</u>	<u>615,875</u>
Expenditure on:					
Charitable Activities	3	599,308	-	599,308	666,612
		<u>599,308</u>	<u>-</u>	<u>599,308</u>	<u>666,612</u>
Net movement in funds		(7,322)	-	(7,322)	(50,737)
Balance brought forward at 1 January 2016		<u>225,588</u>	<u>-</u>	<u>225,588</u>	<u>276,325</u>
Balance carried forward at 31 December 2016		<u>£218,266</u>	<u>£Nil</u>	<u>£218,266</u>	<u>£225,588</u>

All income and expenditure in 2016 and 2015 related to unrestricted funds and is derived from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

Refer to Note 2 for details of the 2015 restatement.

The Notes form part of these Financial Statements.

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


BALANCE SHEET


AS AT 31 DECEMBER 2016

	Notes	2016		2015	
		£	£	£	£
Fixed Assets					
Tangible assets	6		2,832		2,243
Current Assets					
Debtors	7	4,869		24,775	
Cash at bank and in hand		627,239		542,576	
		<u>632,108</u>		<u>567,351</u>	
Less: Current Liabilities					
Creditors: amounts falling due within one year	8	416,674		344,006	
Net Current Assets			<u>215,434</u>		<u>223,345</u>
NET ASSETS	9		<u>£218,266</u>		<u>£225,588</u>
Represented by:					
FUNDS					
Restricted	10		-		-
Unrestricted	10		218,266		225,588
			<u>£218,266</u>		<u>£225,588</u>

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 4 May 2017 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**

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2016

	2016 £	2015 £
Cash flows from operating activities:		
Net (expenditure) for the year as per statement of financial activities	(7,322)	(50,737)
Adjustments for:		
Depreciation	2,124	1,851
Bank interest receivable	(512)	(800)
(Increase)/decrease in debtors	19,906	4,107
Increase/(decrease) in creditors	72,668	288,825
Net cash provided by/(used in) operating activities	86,864	243,246
Cash flows from investing activities:		
Bank interest received	512	800
Purchase of tangible fixed assets	(2,713)	(395)
Net cash provided by/(used in) investing activities	(2,201)	405
Change in cash and cash equivalents in the year	84,663	243,651
Cash and cash equivalents brought forward	542,576	298,925
Cash and cash equivalents carried forward	£627,239	£542,576

All cash flows relate to unrestricted funds.

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 2016

1. ACCOUNTING POLICIES

a) Basis of Preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

/contd...

1. ACCOUNTING POLICIES/contd...

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.

g) Operating Leases

Operating lease payments are charged to the Statement of Financial Activities 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 recognised in the Statement of Financial Activities.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2016 Total £	(Restated) 2015 Total £
Allen & Overy Foundation	-	-	-	10,000
Norwegian Ministry of Foreign Affairs	84,248	-	84,248	88,087
Oak Foundation	52,083	-	52,083	52,083
Private donor	315,552	-	315,552	303,747
Save the Children Sweden	8,231	-	8,231	7,213
SIDA (Swedish International Development Cooperation Agency)	131,079	-	131,079	142,522
Other income	281	-	281	-
	<u>£591,474</u>	<u>£Nil</u>	<u>£591,474</u>	<u>£603,652</u>

The 2015 comparatives have been restated to take account of foreign exchange losses of £26,128 (see Note 3) that were not separated out from the grant income totals in the 2015 accounts. There has been no change to the net movement in funds previously reported for 2015 as a result of this restatement.

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

FOR THE YEAR ENDED 31 DECEMBER 2016
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3. EXPENDITURE ON CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2016 Total £	(Restated) 2015 Total £
Direct Costs				
Salaries, fees and related costs	467,367	-	467,367	487,416
Activities costs	58,443	-	58,443	48,063
	<u>525,810</u>	<u>-</u>	<u>525,810</u>	<u>535,479</u>
Support Costs				
Premises costs	38,377	-	38,377	58,543
Office and administration costs	11,632	-	11,632	14,199
Website, computer and IT costs	18,455	-	18,455	28,583
Governance (see note 4)	3,878	-	3,878	3,680
Foreign exchange loss	1,156	-	1,156	26,128
	<u>73,498</u>	<u>-</u>	<u>73,498</u>	<u>113,133</u>
	<u>£599,308</u>	<u>£Nil</u>	<u>£599,308</u>	<u>£666,612</u>

All expenditure relates to the charitable company's core activity of child rights advocacy.

4. GOVERNANCE COSTS	2016 £	2015 £
Audit fees - Audit services	3,000	3,080
- Non-audit services	600	600
Council meetings	278	-
	<u>£3,878</u>	<u>£3,680</u>

5. STAFF COSTS	2016 £	2015 £
Staff Costs		
Wages and salaries	310,199	337,828
Redundancy	477	-
Social security	26,852	30,389
Pension costs (defined contribution schemes)	13,942	15,491
	<u>£351,470</u>	<u>£383,708</u>

Staff Numbers (based on full-time equivalents)	No.	No.
Charitable activities	<u>9.0</u>	<u>10.5</u>

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

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

The total amount of employee benefits received by key management personnel was £50,994 (2015: £50,994).

CHILD RIGHTS INTERNATIONAL NETWORK (CRIN)
Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

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6. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2016	4,125	3,530	7,655
Additions	-	2,713	2,713
	<u>4,125</u>	<u>6,243</u>	<u>10,368</u>
At 31 December 2016	4,125	6,243	10,368
Depreciation			
At 1 January 2016	2,426	2,986	5,412
Charge for the year	825	1,299	2,124
	<u>3,251</u>	<u>4,285</u>	<u>7,536</u>
At 31 December 2016	3,251	4,285	7,536
Net Book Value			
At 31 December 2016	<u>£874</u>	<u>£1,958</u>	<u>£2,832</u>
At 31 December 2015	<u>£1,699</u>	<u>£544</u>	<u>£2,243</u>

7. DEBTORS

	2016 £	2015 £
Prepayments and accrued income	878	663
Other debtors	3,991	24,112
	<u>£4,869</u>	<u>£24,775</u>

8. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Other creditors	1,270	1,071
Tax and Social Security	8,313	6,652
Accruals	4,725	5,293
Deferred income – see page 16	402,366	330,990
	<u>£416,674</u>	<u>£344,006</u>

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

FOR THE YEAR ENDED 31 DECEMBER 2016
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8. CREDITORS: Amounts falling due within one year/contd

	Balance b/f at 1 January 2016 £	Additions in the year £	Released to income £	Balance c/f at 31 December 2016 £
Deferred Income				
Norwegian Ministry of Foreign Affairs	19,938	22,896	(19,938)	22,896
Private donor	311,052	379,470	(311,052)	379,470
	<u>£330,990</u>	<u>£402,366</u>	<u>£(330,990)</u>	<u>£402,366</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	31 December 2016 Total £
Fixed Assets	2,832	-	2,832
Current Assets	632,108	-	632,108
Current Liabilities	(416,674)	-	(416,674)
	<u>£218,266</u>	<u>£Nil</u>	<u>£218,266</u>

10. MOVEMENT IN FUNDS

	Balance b/f at 1 January 2016 £	Income £	Expenditure £	Balance c/f at 31 December 2016 £
Unrestricted – General Funds	225,588	591,986	599,308	218,266
Restricted Funds	-	-	-	-
	<u>£225,588</u>	<u>£591,986</u>	<u>£599,308</u>	<u>£218,266</u>

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

FOR THE YEAR ENDED 31 DECEMBER 2016
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11. OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2016	2015
Due within one year (land and buildings)	<u>£12,487</u>	<u>£11,969</u>

The total expenses recognised in the Statement of Financial Activities in respect of operating leases amounted to £36,296 (2015: £48,557).

12. CAPITAL AND OTHER COMMITMENTS

At 31 December 2016 there were no capital or other commitments (£Nil – 31 December 2015).

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 £8,231 (2015: £7,213).

CRIN received £Nil (2015: £11,423) 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 was a trustee of 'Approach' in 2015 and the CEO of 'Approach' was a CRIN trustee.

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.

The address of the registered office is given in the 'Reference and Administrative Details' section of the Trustee's Annual Report on Page 1.

16. EVENTS AFTER THE BALANCE SHEET DATE

There are no events after the Balance Sheet date.

17. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets. The total grant income awarded but not yet received amounts to £715,600.

