

**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 2017**

**MYRUS SMITH**  
**Chartered Accountants**

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

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN  
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FOR THE YEAR ENDED 31 DECEMBER 2017

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**TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

**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 2017. 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 Anne Phipps
Secretary	Michele Madden
Senior Management	Veronica Yates (CRIN Director)
Registered Office	P O Box 152 Suite 152 88 Lower Marsh London, SE1 7AB
Principal Office	Granby Space 114-118 Lower Marsh London, SE1 7AE
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

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**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.

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**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. The Director oversees a management team including a Policy and Communications Manager, an Organisational Development Manager and a Finance and Admin Officer. Also reporting directly to the Director are the Regional Director for MENA and the UN and Armed Conflict Advisor based in Paris.

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.

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**Achievements and performance**

In 2017, we built new partnerships with experts and organisations working in different fields, including freedom of expression, rights in the digital sphere, sexual violence, women's rights, LGBTI, human rights and the environmental and organisations and individuals working on the rights of persons with disabilities, among others.

We learned that we should use our own findings for advocacy purposes, instead of only encouraging others to use it. As a result, access to justice is now almost systematically highlighted by the Committee on the Rights of the Child during the review of State party reports, access to justice is built into all of our policy and campaigning work and lawyers and activists integrate it in their legal advocacy plans during CRIN's legal advocacy workshops.

This year, we realised that while it is possible to influence the international system, it is very time consuming for a small organisation. We are now looking into changing and diversifying our working methods. This means that we can no longer engage in large scale research projects without neglecting other areas of our work.

In line with challenging all rights violations - not just the ones that are popular or easy - we want to invest more time and effort into challenging visual communications through art and language.

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

Following the completion of the Access to Justice Project in 2016, we have been building on the research gathered to ensure that access to justice is part of our policy and campaigning work when relevant and we are able to make the best use possible of the information gathered and contacts made to challenge violations of children's rights. We make use of the access to justice country reports while conducting legal advocacy workshops; use the research in policy papers and submissions; and as a basis for our advocacy on issues including sexual violence and children in institutions.

We have also completed the analysis of UN treaty bodies, and it will be published in 2018 as part of a global report. The global analysis is being used as a tool for pushing for and supporting mainstreaming children's rights throughout the work of the UN generally, and the work of the UN Office of the High Commissioner for Human Rights (OHCHR) specifically. We are also using this research with partner NGOs to push for more effective coverage of children's rights issues during the State review process and across the UN human rights mechanisms.

Our case law database now has almost 600 cases and we were able to systematically keep track of legal reforms on the areas that we campaign on (access to justice, minimum ages, death penalty, and life imprisonment).

**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 relevant 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.

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- We responded to a large number of UN calls for submissions, including:
  - o The study of the High Commissioner for Human Rights on the implementation of the human rights of young people. Our submission focused on children's right to vote.
  - o The draft General Comment of the Committee on the Rights of Persons with Disabilities on equality and non-discrimination.
  - o The Human Rights Committee's call for Comments on the draft General Comment on the right to life.
  - o The report of the High Commissioner for Human Rights on the Sustainable Development Goals (SDGs) and the right to health.
  - o The report of the Special Rapporteur on human rights and the environment on Children's rights and the environment.
  - o The report of the High Commissioner for Human Rights on SDGs and the right to work.
  
- We published a number of guides and reports, including:
  - o a report that looks at the ways the UN Convention on the Rights of the Child (CRC) has influenced courts around the world in their treatment of cases concerning abuses of children's rights.
  - o a guide for access to justice for children in institutions in Eastern and Southeastern Europe and the Caucasus.
  - o An updated version of our global report on status offences.
  - o A guide to legal advocacy.

We continue to use art to challenge violations of children's rights. In 2017, we participated in the Nasty Women Arts Festival in London, where we took part in panel discussions, painted a mural on discrimination, exhibited some works in relation to girls and organised an art workshop for children.

To make our legalistic work more accessible to a broader audience - and to promote the use of strategic litigation as a tactic for challenging rights violations, our in-house journalist has written the 'human story' behind some of the more strategic cases. So far we have 23 case studies covering countries in Africa, Asia, Europe and the Americas.

**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.

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**A few new and significant partnerships include:**

- We developed a partnership with an organisation in the United Arab Emirates that will support some of our work related to the Middle East. Our first regional workshop organised with this partner took place in 2017 focusing on access to justice for children and including participants from 16 countries across the Middle East and North Africa.
- We built a strong working relationship with the children rights division at the Council of Europe. In recent years we have been strengthening our presence in Strasbourg, and have systematically attended expert meetings on the children's strategy. After being observers during the drafting of the Sofia strategy - launched in April 2016, CRIN is now attending the meetings of the ad hoc committee of experts in charge of guiding the implementation of the strategy (CAHENF). In 2017, CRIN was present at one plenary meeting of the CAHENF, and attended two drafting meetings. Both committees are in charge of drafting instruments to be examined by the Committee of Ministers. CRIN has been informing their work, and commented on the drafts whenever given the opportunity.
- Throughout 2017, we engaged in policy debates around emerging issues related to children's rights online. We took part in the drafting process for the Council of Europe's guidelines on children's rights in the digital environment as well as consultations for the development of UNICEF's toolkit on children's online privacy and freedom of expression.
- We are working with organisations like Child Soldiers International and other UK based groups to explore how to tackle the impact of the "radicalisation" debate on children's rights in the UK and globally, starting with a critique of the term "radicalisation".
- We continue to seek support for our campaign work from international and regional experts, including a number of special rapporteurs, ILO experts, professionals from the human rights treaty bodies, members of the Committee on Rights of the Child, government representatives, as well as experts from a range of NGOs around the world.

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.

This year at the request of one of our donors we have signed an agreement with Right to Education Initiative (RTE) to assist them through three incubation phases of fiscal sponsorship, fiscal agency, and full independence (the "incubation period") for RTE.

The objective of the incubation period is to provide the necessary support for the RTE to become a fully functioning independent organisation registered in the United Kingdom (U.K.).

The process is established for a period of two years

**Objective 4. Strengthened staff and technological capacity**

We are working on moving towards the new vision developed in our digital strategy and its accompanying roadmap with our partners, The Organization.

Our internal policies are regularly updated and we continue to consolidate them, including staff development, knowledge management and succession planning with the aim of strengthening staff autonomy in their areas of work and working with others.

In addition to these work related policies we have a policy for Child Safeguarding. The policy provides staff and representatives with guidance to apply the highest standards of behaviour towards children in both their professional and their private lives.



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**Plans for future periods**

- Continue to monitor all the latest children's rights news and analysis as usual;
- Develop policies on new and emerging children's rights issues;
- Identify and bring together experts from different professional fields to work collectively on different children's rights issues;
- 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;
- Continue to campaign to challenge sexual violence against children;
- 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;
- Campaign for children's rights in the digital domain.

**Financial review**

Total income for the year amounted to £790,966 (2016: £591,986) of which £119,325 was restricted. Our main funders during the year to 31 December 2017 include the Norwegian Ministry of Foreign Affairs, Oak Foundation, Save the Children Sweden, the Swedish International Development Agency (SIDA), Action Aid and the Open Society Institute. We have also received funding from a private donor.

Total expenditure amounted to £626,607 (2016: £599,308) resulting in a surplus for the year of £164,359. Of this surplus, £105,539 related to unrestricted funds and this was primarily due to favourable exchange rate movements.

The charity's assets are held primarily in cash on deposit which at 31 December 2017 amounted to £866,696. Approximately £470,000 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 2017 amounted to £382,625, of which £323,805 was unrestricted and £58,820 was restricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. 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, in 2017 we began to hedge our foreign currency receipts. This will allow us to manage our funds more efficiently.

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**Funding**

There has not been much change. 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 are exploring new partnerships where we can share costs with other organisations and have had a few initial conversations with foundations from different funding fields. We are currently developing the next CRIN strategy which will be accompanied by a new funding strategy that might consider other options for income generation activities. We delayed the setting up of our new fundraising policy to be able to develop it in line with our new strategy for 2019-2022. It will be developed during the first semester of 2018.

**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 2017 amount to £323,805 and this represents approximately six 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.

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.

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In so far as the trustees are aware:

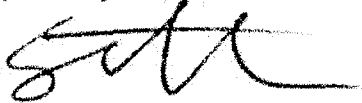
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**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 18.6. 2018 and signed on its behalf by:



Sebastian Kohn (Chairman)  
Trustee



Michele Madden (Secretary)  
Trustee

Child Rights International  
Network (CRIN)  
P O Box 152  
Suite 152,  
88 Lower Marsh,  
London SE1 7AB

Registered Office of the Company

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

### CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

#### Opinion

We have audited the financial statements of Child Rights International Network – CRIN (the 'charitable company') for the year ended 31 December 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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.

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 2017, 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.

#### 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

### **CHILD RIGHTS INTERNATIONAL NETWORK - CRIN**

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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' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which 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 directors' 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:


**CHILD RIGHTS INTERNATIONAL NETWORK - CRIN**

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**Auditor's responsibilities for the audit of the financial statements**

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



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

19<sup>th</sup> June 2018

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
<b>Income from:</b>					
Charitable activities	2	598,461	121,750	720,211	591,474
Investments – Bank interest		186	-	186	512
Foreign exchange gain/(loss)		72,994	(2,425)	70,569	-
		<u>671,641</u>	<u>119,325</u>	<u>790,966</u>	<u>591,986</u>
<b>Expenditure on:</b>					
Charitable Activities	3	566,102	60,505	626,607	599,308
		<u>566,102</u>	<u>60,505</u>	<u>626,607</u>	<u>599,308</u>
<b>Net income/(expenditure)</b>	6	105,539	58,820	164,359	(7,322)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		105,539	58,820	164,359	(7,322)
<b>Reconciliation of funds</b>					
Balance brought forward		218,266	-	218,266	225,588
<b>Balance carried forward</b>		<u>£323,805</u>	<u>£58,820</u>	<u>£382,625</u>	<u>£218,266</u>

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

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

The Notes form part of these Financial Statements.

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**


**BALANCE SHEET**


AS AT 31 DECEMBER 2017

	Notes	2017		2016	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	7		1,167		2,832
<b>Current Assets</b>					
Debtors	8	2,391		4,869	
Cash at bank and in hand		866,696		627,239	
		<u>869,087</u>		<u>632,108</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>487,629</u>		<u>416,674</u>	
<b>Net Current Assets</b>			<u>381,458</u>		<u>215,434</u>
<b>NET ASSETS</b>	10		<u><u>£382,625</u></u>		<u><u>£218,266</u></u>
<b>Represented by:</b>					
<b>FUNDS</b>					
Restricted	11		58,820		-
Unrestricted	11		<u>323,805</u>		<u>218,266</u>
			<u><u>£382,625</u></u>		<u><u>£218,266</u></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 18.6.2018 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**

**STATEMENT OF CASH FLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2017

	2017	2016
	£	£
<b>Cash flows from operating activities:</b>		
Net movement in funds per statement of financial activities	164,359	(7,322)
Adjustments for:		
Depreciation	1,587	2,124
Loss on disposal of tangible fixed assets	13	-
Bank interest receivable	(186)	(512)
(Increase)/decrease in debtors	2,478	19,906
Increase/(decrease) in creditors	70,955	72,668
<b><i>Net cash provided by operating activities</i></b>	<u>239,206</u>	<u>86,864</u>
<b>Cash flows from investing activities:</b>		
Bank interest received	186	512
Purchase of tangible fixed assets	-	(2,713)
Proceeds from disposal of tangible fixed assets	65	-
<b><i>Net cash provided by/(used in) investing activities</i></b>	<u>251</u>	<u>(2,201)</u>
<b>Change in cash and cash equivalents in the year</b>	239,457	84,663
Cash and cash equivalents brought forward	627,239	542,576
<b>Cash and cash equivalents carried forward</b>	<u>£866,696</u>	<u>£627,239</u>
<b>Analysis of cash and cash equivalents</b>	2017	2016
Cash at bank	<u>£866,696</u>	<u>£627,239</u>

## CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

#### 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 Accounting Practice.

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 included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grant income is recognised in accordance with agreed budgets and timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate amount of future instalments not yet received and which are subject to satisfactory performance is disclosed as a contingent asset.

##### d) Expenditure and Irrecoverable VAT

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation 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.

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

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

/contd...

**1. ACCOUNTING POLICIES/contd...**

**e) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

**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 on a straight line basis 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. In the case of multi-year grants received in instalments, exchange gains and losses are calculated by reference to the exchange rate prevailing at the time the grant was awarded. 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 £	Total 2017 £	Total 2016 £
Action Aid	-	26,879	26,879	-
Norwegian Ministry of Foreign Affairs	84,249	-	84,249	84,248
Oak Foundation	52,084	-	52,084	52,083
Private donor	315,553	73,751	389,304	315,552
Save the Children Sweden	8,897	-	8,897	8,231
SIDA (Swedish International Development Cooperation Agency)	131,857	-	131,857	131,079
Open Society Institute	-	15,164	15,164	-
Defense des Enfants	5,821	-	5,821	-
Results Educational Fund	-	3,640	3,640	-
UNESCO	-	2,316	2,316	-
Other income	-	-	-	281
	<u>£598,461</u>	<u>£121,750</u>	<u>£720,211</u>	<u>£591,474</u>

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

/contd...

**3. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2017 Total £	2016 Total £
<b>Direct Costs</b>				
Salaries, fees and related costs	460,464	51,574	512,038	467,367
Activities costs	23,380	6,943	30,323	58,443
	<u>483,844</u>	<u>58,517</u>	<u>542,361</u>	<u>525,810</u>
<b>Support Costs</b>				
Premises costs	40,629	-	40,629	38,377
Office and administration costs	11,040	1,825	12,865	11,632
Website, computer and IT costs	26,537	163	26,700	18,455
Governance (see note 4)	4,052	-	4,052	3,878
Foreign exchange loss	-	-	-	1,156
	<u>82,258</u>	<u>1,988</u>	<u>84,246</u>	<u>73,498</u>
	<u>£566,102</u>	<u>£60,505</u>	<u>£626,607</u>	<u>£599,308</u>

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

**4. GOVERNANCE COSTS**

	2017 £	2016 £
Audit fees - Audit services	3,000	3,000
- Non-audit services	600	600
Council meetings	452	278
	<u>£4,052</u>	<u>£3,878</u>

**5. STAFF COSTS**

	2017 £	2016 £
Wages and salaries	310,121	310,199
Redundancy	1,467	477
Social security	27,523	26,852
Pension costs (defined contribution schemes)	16,659	13,942
	<u>£355,770</u>	<u>£351,470</u>

The average number of employees in the year was 11.1 (2016 : 11.5). The average number based on full time equivalents was 8.7 (2016 : 9.0).

No employees received total employee benefits (excluding employer pension costs) in excess of £60,000 in either year.

The Trustees were not remunerated during the year or the preceding year. One trustee (2016 : Nil) was reimbursed £200 (2016 : £Nil) for travel expenses.

The total amount of employee benefits received by key management personnel was £51,673 (2016: £50,994).

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017/16

/contd...

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging:	2017	2016
	£	£
Auditor's remuneration	£3,600	£3,600
Depreciation	£1,587	£2,124
Loss on disposal of tangible fixed assets	£13	£Nil
Operating lease rentals	<u>£39,222</u>	<u>£36,296</u>

**7. TANGIBLE FIXED ASSETS**

	Office Furniture £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 January 2017	4,125	6,243	10,368
Disposals	<u>(3,076)</u>	<u>(3,135)</u>	<u>(6,211)</u>
At 31 December 2017	<u>1,049</u>	<u>3,108</u>	<u>4,157</u>
<b>Depreciation</b>			
At 1 January 2017	3,251	4,285	7,536
Charge for the year	534	1,053	1,587
Eliminated on disposal	<u>(2,998)</u>	<u>(3,135)</u>	<u>(6,133)</u>
At 31 December 2017	<u>787</u>	<u>2,203</u>	<u>2,990</u>
<b>Net Book Value</b>			
At 31 December 2017	<u>£262</u>	<u>£905</u>	<u>£1,167</u>
At 31 December 2016	<u>£874</u>	<u>£1,958</u>	<u>£2,832</u>

**8. DEBTORS**

	2017	2016
	£	£
Prepayments and accrued income	2,391	878
Other debtors	-	3,991
	<u>£2,391</u>	<u>£4,869</u>

**9. CREDITORS: Amounts falling due within one year**

	2017	2016
	£	£
Other creditors	1,360	1,270
Tax and Social Security	9,640	8,313
Accruals	7,021	4,725
Deferred income	469,608	402,366
	<u>£487,629</u>	<u>£416,674</u>

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

/contd...

**9. CREDITORS: Amounts falling due within one year/contd**

	Balance b/f at 1 January 2017 £	Additions in the year £	Released to income £	Balance c/f at 31 December 2017 £
<b>Analysis of deferred income</b>				
Norwegian Ministry of Foreign Affairs	22,896	23,106	(22,896)	23,106
Private donor	379,470	424,662	(379,470)	424,662
Open Society Institute	-	21,840	-	21,840
	<u>£402,366</u>	<u>£469,608</u>	<u>£(402,366)</u>	<u>£469,608</u>

Deferred income relates to grant income received in advance of the next financial year.

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Fixed assets	1,167	-	1,167	2,832
Current assets	746,196	122,891	869,087	632,108
Current liabilities	(423,558)	(64,071)	(487,629)	(416,674)
	<u>£323,805</u>	<u>£58,820</u>	<u>£382,625</u>	<u>£218,266</u>

All assets and liabilities at 31 December 2016 related to unrestricted funds.

**11. MOVEMENT IN FUNDS**

	Balance b/f at 1 January 2017 £	Income £	Expenditure £	Balance c/f at 31 December 2017 £
<b>Unrestricted Funds</b>				
General Funds	218,266	671,641	566,102	323,805
<b>Restricted Funds</b>				
Right to Education Initiative	-	119,325	60,505	58,820
	<u>£218,266</u>	<u>£790,966</u>	<u>£626,607</u>	<u>£382,625</u>

**The Right to Education Initiative (RTE) Fund**

RTE was originally a collaborative initiative supported by ActionAid International, Amnesty International, Global Campaign for Education, Save the Children, and Human Rights Watch. RTE promotes education as a human right, making international and national law accessible to everybody. We conduct research and legal analysis and we develop tools and guides to help understand and effectively use human rights mechanisms to claim and enforce the right to education.

In May 2017 RTE was established an independent charity registered in England and Wales with charity number 1173115. However, at the request of the project's primary donor, the activities of RTE were transferred into the name of CRIN so that the new organisation could be supported in its formative stages by an established charity in the field of human rights advocacy. After the initial "incubation" period the activities will be transferred into the name of the newly registered charity.

## CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

/contd...

#### 11. MOVEMENT IN FUNDS /contd...

Comparative information for the movement in funds is as follows:

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

#### 12. OPERATING LEASE COMMITMENTS

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

	2017	2016
Due within one year	<u>£651</u>	<u>£12,487</u>

#### 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 core grant funding to CRIN during the year amounting to £8,897 (2016: £8,231).

#### 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 private company (No. 06653398), limited by guarantee and registered in England and Wales. 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. 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 and implied time frames. The total grant income awarded but not yet received amounts to £285,625.