

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 2019

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 2019

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 16 and 17 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 Chris Dodd Eva Geidenmark Michele Madden (Chair) Kirsten Sandberg (appointed 29 March 2019) Margaret Tuite Ed Velasco
Secretary	Michele Madden
Senior Management	Veronica Yates (CRIN Director)
Registered/Principal Office	Cottage 2, Old Paradise Yard 20 Carlisle Lane London SE1 7LG
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
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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.

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.

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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 7 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".

The Code

CRIN is a creative think tank that produces new and dynamic perspectives on human rights issues, with a focus on children's rights. We challenge the status quo because the norms that dictate children's place in society need radical change. We press for rights - not charity - and campaign for a genuine shift in how governments and societies view and treat children. Through research, artwork and our vision for the future, we encourage people to think critically about the world.

Our most notable development in the past year was the adoption of The Code. It sets out who we are, what our values are and how we intend to work. It is also the fruit of several years of rethinking of our role, within our sector, whether we need to exist, and how we might be able to work with others differently, and with different groups.

The first year of the new strategic period saw a transition from the 'old CRIN' to the new CRIN, with the adoption of the new strategy (known as Code) with three goals to guide us:

- 1. That children are recognised as rights holders**
- 2. That the realisation of children's rights is a collective responsibility**
- 3. That every rights violation has a remedy**

Below are some highlights from our work in 2019:

Children's rights and the environment has become one of our core areas of work, since obviously, without a planet to live on, there are no rights to fight for. We are working closely with the United Nations, Independent Experts, environmental NGOs and activists, including children to push for reform and urgent action by States and intergovernmental bodies.

Some examples of joint activities include together with environmental NGOs in Geneva, we held a side event with children and young people protesting climate change to discuss how we can better collaborate. [Read about it here.](#)

In October, we partnered with our favourite organic and ethical pub to host an art exhibition and debate about children's rights and toxics and what can be done about it, in collaboration with the UN Special Rapporteur on Toxics. We hosted a similar event in Geneva at an eco-responsible grocery shop, to coincide with the meetings of the parties to the Basel, Rotterdam and Stockholm Conventions.

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FOR THE YEAR ENDED 31 DECEMBER 2019

Sexual abuse within institutions

The Holy See and the United Nations - In the absence of a report by the Holy See five years after the last review of the Committee on the Rights of the Child, we follow up where the Holy See has not. This briefing shows how the Vatican authorities have not only failed to bring into effect the UN's recommendations, but in some cases actively undermined progress for children's rights.

In November 2019, we launched *The Third Wave: Justice for survivors of child sexual abuse within the Catholic Church in Latin America*. The report summarises the scale of **clergy sexual abuse** in all 18 Spanish-speaking countries in the region, as well as Brazil, and examines what legal barriers survivors face in pursuing redress, what legal reform has taken place to improve access to justice, and how to use national inquiries to respond to the crisis. This work is part of a joint campaign with survivors and we have received a new grant from Ignite Philanthropy supporting the campaign.

Over the past year, we have worked together with **REDRESS** to investigate **child sexual abuse by peacekeepers within the United Nations**, which usually goes unpunished and few victims secure reparations. A report to be launched in January 2020, *Litigating peacekeeper child sexual abuse* examines the success of litigation in pursuing justice for victims by analysing cases in which victims and their representatives have turned to the courts to seek accountability and redress.

This report examines cases from Haiti, Sri Lanka, Uruguay, Pakistan and France. In not one of the cases examined did the victims receive the full reparations to which they were entitled, but instead met obstacles that prevented the perpetrators of peacekeeper child sexual abuse from being held to account.

Anti-terror legislation and children

We published our research and findings on legislation in 33 countries across five continents and a joint event at the UN was held to present our findings with Human Rights Watch. This work will continue beyond the research, in particular, we are looking into the situation of children returning from Syria or Iraq.

Children's rights in the digital age

Children's rights in the digital age received greater focus with a new briefing providing a children's rights perspective on children's use of and access to the internet, looking at privacy, access to information and the right to education, the right to be safeguarded from abuse, and freedom of expression and the right to be heard.

As the **British Commonwealth** celebrated its 70th anniversary in 2019, we thought it was time to apologise for its legacy of discriminatory laws. Since the Commonwealth won't do it, we did it for them and sent them letters by courier so they just needed to fill in the country name and sign.

UN Study on Deprivation of Liberty: The final expert meeting took place in March, all of the chapters were redrafted in response and are now being compiled and edited centrally. CRIN particularly focused on the criminal justice and national security chapters.

Age Assessment guidelines: We continue to participate in the development of guidelines at the Council of Europe in Strasbourg. This continues to be challenging but we are very pleased that we have been able to influence some positive changes in the guidelines, for example, the Committee agreed that any method "involving nudity or the examination, observation or measurement of the genitalia or intimate parts should be prohibited during the process of age assessment." More here: <https://home.crin.org/issues/age-assessment>

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FOR THE YEAR ENDED 31 DECEMBER 2019

Children's right to bodily integrity: We held our first online expert policy meeting with guests from the UN, the Council of Europe, a medical practitioner and two scientists. The idea was to experiment with hosting online meetings with external people (we should all fly less and it's free!) to shape our future policy work. It was a success: Input from participants will be crucial in taking this work forward, all the experts want to be part of this work, and it was a great learning exercise for the team in terms of preparations and facilitation.

Together with the **University of the Arts in London (UAL)** and many other partners, we spent a week at the Tate Modern, for Tate Exchange where we held workshops for children: protest banner making workshops, Little Inventors and superhero workshops. We held debates on the environment with a local beekeeper activist and a pesticide NGO; on citizenship with one of the UK's youngest MP who campaigns to lower the age of voting; on surveillance with a bootcamp to hide from facial recognition. More [here](#).

CRIN at the Venice Biennale: the Auschwitz Institute for Peace and Reconciliation invited us to participate in the first human rights Pavilion at the Venice Biennale. The purpose was to be part of the activism room where visitors are asked to participate in our work through our suggestions.

Our first **magazine**, now a part of the [What Lies Beneath](#) series, was launched in December 2018 in London. In its first edition on **Silence**, we explore the role silence plays in human rights, focusing on the circumstances in which its power is fostered either by its absence or its presence.

In 2019, we published the **Power** edition, in which we explore the many shapes and forms of Power, each with their own purpose and rules on how it's distributed. Increasing activism, especially among today's youth, is redefining how power is exercised and with what aims, as we increasingly see traditionally marginalised groups collectively practise the power they have through art, language, and civil disobedience.

There are also a few sideway expansions that have taken place: we continue to incubate the **Right to Education Initiative** providing management, financial and administrative support. Secondly, with the recent closure of **Child Soldiers International**, we were asked to take on the UK programme, which also came with a grant from the Joseph Rowntree Charitable Trust. The handover has now taken place and integration has gone smoothly. It has already opened up new ways for us to work on direct advocacy and national campaigning which could then be replicated.

While much of our work is at the policy level, we have also begun experimenting with new ways of working with partners. Each issue we work on now also has simple clear language explanations on our new website: <https://home.crin.org/issues>. New features include the [Rights Gallery](#) and our [Collective Action](#) section.

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.

Through our new Code we are in the process of developing a tool for accountability, both internally and externally.

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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 £896,530 (2018: £921,748) of which £353,847 was restricted. Our main funders during the year to 31 December 2019 include Child Soldiers International, New Venture Fund, The Joseph Rowntree Charitable Trust, Oak Foundation, Save the Children Sweden, and Open Society Foundations. We have also received funding from a private donor.

Total expenditure amounted to £706,201 (2018: £691,991) resulting in a surplus for the year of £190,329. Of this surplus, £143,685 related to unrestricted funds.

In 2019 we greatly reduced our overseas regional work, particularly in the MENA region. This resulted in reduced expenditure on the use of overseas consultants in that area. The other large saving we made in 2019 was in our support costs. Our rent was down in 2018 and the huge project we undertook to overhaul our website and its archived material, which started in 2014 finally came to an end.

The charity's assets are held primarily in cash on deposit which at 31 December 2019 amounted to £1,284,025. Approximately £485,000 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 2019 amounted to £802,711, of which £659,537 was unrestricted and £143,174 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, the charity adopts a hedging strategy for our foreign currency receipts. This allows us to manage our funds more efficiently.

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Funding

As previously noted in 2018 funding from the Norwegian Ministry of Foreign Affairs and SIDA came to an end. A new grant from Oak was approved for both core support and project funding on building a constituency for the response around the issue of sexual violence by Peacekeepers. Our private donor agreed to increase their financial support.

Despite a narrowing pool of human rights donors, we continued to apply for funding, both for core, project and regional work. Core funding for children's rights-based work and for small organisations is particularly scarce and donors' funding criteria is increasingly focused on child welfare. We are exploring new partnerships where we can share costs with other organisations. The draft fundraising strategy explores other options for income generation activities, including Crowdfunding.

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 2019 amount to £659,537 and this represents approximately eleven 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.

Covid-19

Virus control measures are ongoing as each day passes and the impact of the pandemic on our charity is not yet apparent.

All staff have been able to adapt to working from home, a lead time of 1-2 weeks before government intervention meant that the charity was able to identify shortfalls in equipment and connectivity and address them quickly.

The charity is still able to carry on its work as usual. We have continued to apply for funding and we have been able to report to donors on due dates.

We are assuming that our current donors will be able to meet the terms of their current agreements and if that is the case we will have sufficient funding to see us through 2021. Part of our funding is in foreign currency and we have hedged these incoming funds to protect ourselves from any extreme currency fluctuations.

There is increased threat of Information Security risk due to phishing or cyber attacks. Furthermore, with a greater dependency on remote working capability the risk of technology failure is heightened. These risks continue to be monitored regularly by our newly acquired IT expert.

In response to the introduction of full home working, the staff meet twice a week via Zoom to provide updates and discuss key matters.

Employees could start to feel socially isolated and/or anxious about the situation and having to work from home. To combat this, we have actively increased promotion of the resources available to support employee's health and well-being

The impacts assessed above are not an exhaustive list and this will be updated as and when new risks are identified, or risks identified are quantified.

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
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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 2019 (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:

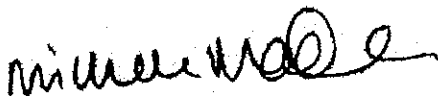
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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 1st May 2020 and signed on its behalf by:



Michele Madden (Chair)
Trustee

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 2019 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).

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 2019, 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.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

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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.

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. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

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Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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.

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



1st May 2020

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Income from:					
Charitable activities	2	539,998	353,847	893,845	854,121
Investments – Bank interest		1,269	-	1,269	499
Other income	3	1,416	-	1,416	67,128
		<u>542,683</u>	<u>353,847</u>	<u>896,530</u>	<u>921,748</u>
Expenditure on:					
Charitable Activities	4	398,998	307,203	706,201	691,991
		<u>398,998</u>	<u>307,203</u>	<u>706,201</u>	<u>691,991</u>
Net income/(expenditure)	7	143,685	46,644	190,329	229,757
Transfers between funds		-	-	-	-
Net movement in funds		143,685	46,644	190,329	229,757
Reconciliation of funds					
Balance brought forward		515,852	96,530	612,382	382,625
Balance carried forward		<u>£659,537</u>	<u>£143,174</u>	<u>£802,711</u>	<u>£612,382</u>

All income and expenditure is derived from continuing activities.

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

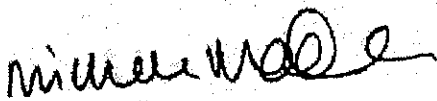
BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019		2018	
		£	£	£	£
Fixed Assets					
Tangible assets	8		3,288		2,644
Current Assets					
Debtors	9	21,340		23,260	
Cash at bank and in hand		1,284,025		1,123,017	
		<u>1,305,365</u>		<u>1,146,277</u>	
Creditors: amounts falling due within one year	10	<u>505,942</u>		<u>536,539</u>	
Net Current Assets			<u>799,423</u>		<u>609,738</u>
NET ASSETS	11		<u>£802,711</u>		<u>£612,382</u>
Represented by:					
FUNDS					
Restricted	12		143,174		96,530
Unrestricted	12		659,537		515,852
			<u>£802,711</u>		<u>£612,382</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 1st May 2020 and signed on their behalf by:



Michele Madden
Chair

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £	2018 £
Cash flows from operating activities:		
Net movement in funds per statement of financial activities	190,329	229,757
Adjustments for:		
Depreciation	2,344	2,409
Profit on disposal of tangible fixed assets	(1,416)	-
Bank interest receivable	(1,269)	(499)
(Increase)/decrease in debtors	1,920	(20,869)
(Decrease)/increase in creditors	(30,597)	48,910
<i>Net cash provided by operating activities</i>	<u>161,311</u>	<u>259,708</u>
Cash flows from investing activities:		
Bank interest received	1,269	499
Purchase of tangible fixed assets	(2,988)	(3,886)
Proceeds from disposal of tangible fixed assets	1,416	-
<i>Net cash provided by/(used in) investing activities</i>	<u>(303)</u>	<u>(3,387)</u>
Change in cash and cash equivalents in the year	1,123,017	256,321
Cash and cash equivalents brought forward	<u>161,008</u>	<u>866,696</u>
Cash and cash equivalents carried forward	<u>£1,284,025</u>	<u>£1,123,017</u>
Analysis of cash and cash equivalents	2019	2018
Cash at bank	<u>£1,284,025</u>	<u>£1,123,017</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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 in October 2019, 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. Fixed assets costing less than £500 are not capitalised.

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 straight line
Computer equipment	-	3 years straight line

c) Income recognition

Income is included in the Statement of Financial Activities when the charity is 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 specified 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 or accrued and which are subject to satisfactory performance is disclosed as a contingent asset.

d) Expenditure recognition

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 2019

/contd...

1. ACCOUNTING POLICIES/contd...

e) Financial instruments

Debtors and creditors with no stated interest rate and which are receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

f) 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.

g) 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.

h) Operating Leases

Operating lease payments are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

i) 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.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019
/contd...

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Grants and Contracts				
The Joseph Rowntree Charitable Trust	-	23,333	23,333	-
Norwegian Ministry of Foreign Affairs	-	-	-	21,062
Oak Foundation	52,083	93,375	145,458	44,146
Private donor	479,992	115,441	595,433	578,084
Save the Children Sweden	7,923	-	7,923	8,535
SIDA (Swedish International Development Cooperation Agency)	-	-	-	131,858
Open Society Foundations	-	69,208	69,208	60,657
Child Soldiers International	-	25,268	25,268	-
New Venture Fund	-	27,222	27,222	-
UNESCO	-	-	-	9,779
	<u>£539,998</u>	<u>£353,847</u>	<u>£893,845</u>	<u>£854,121</u>

Of the £854,121 recognised in 2018, £605,227 related to unrestricted funds and £248,894 to restricted funds.

3. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
Gains on disposal of tangible fixed assets	1,416	-	1,416	-
Foreign exchange gains/(losses)	-	-	-	67,128
	<u>£1,416</u>	<u>£Nil</u>	<u>£1,416</u>	<u>£67,128</u>

Of the £67,128 recognised in 2018, gains of £70,710 related to unrestricted funds and losses of £3,582 related to restricted funds.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Direct Costs				
Salaries, fees and related costs	326,778	262,596	589,374	571,727
Activities costs	37,626	21,315	58,941	64,898
Foreign exchange losses	11,444	4,874	16,318	-
	<u>375,848</u>	<u>288,785</u>	<u>664,633</u>	<u>636,625</u>
Support Costs				
Premises costs	4,469	9,350	13,819	13,429
Office and administration costs	9,785	7,569	17,354	14,947
Website, computer and IT costs	5,836	801	6,637	21,484
Governance (see note 5)	3,060	698	3,758	5,506
	<u>23,150</u>	<u>18,418</u>	<u>41,568</u>	<u>55,366</u>
	<u>£398,998</u>	<u>£307,203</u>	<u>£706,201</u>	<u>£691,991</u>

Of the £691,991 recognised in 2018, £484,389 was charged to unrestricted funds and £207,602 to restricted funds.

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

/contd...

5. GOVERNANCE COSTS		2019	2018
		£	£
Auditors remuneration	- Audit services	3,060	3,060
	- Non-audit services	600	600
Council meetings		98	1,846
		<u>£3,758</u>	<u>£5,506</u>

6. STAFF COSTS		2019	2018
		£	£
Wages and salaries		391,411	337,171
Redundancy		3,564	-
Social security		34,895	30,352
Pension costs (defined contribution schemes)		20,350	18,299
		<u>£450,220</u>	<u>£385,822</u>

The average number of employees in the year was 14 (2018 : 12). The average number based on full time equivalents was 11 (2018 : 10).

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. Nil trustees (2018 : Four) were reimbursed £Nil (2018 : £1,846) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £61,982 (2018: £58,723). Under FRS102, employee benefits include gross salaries, employer's National Insurance contributions and employer's pension contributions.

7. NET INCOME

Net income is stated after charging/(crediting):	2019	2018
	£	£
Auditor's remuneration	£3,660	£3,660
Depreciation	£2,344	£2,409
Profit on disposal of tangible fixed assets	£(1,416)	£Nil
Operating lease rentals	<u>£12,093</u>	<u>£12,962</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

/contd...

8. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2019	1,049	6,994	8,043
Additions	-	2,988	2,988
Disposals	-	(3,108)	(3,108)
	<u>1,049</u>	<u>6,874</u>	<u>7,923</u>
At 31 December 2019	1,049	6,874	7,923
Depreciation			
At 1 January 2019	997	4,402	5,399
Charge for the year	52	2,292	2,344
Eliminated on disposal	-	(3,108)	(3,108)
	<u>1,049</u>	<u>3,586</u>	<u>4,635</u>
At 31 December 2019	1,049	3,586	4,635
Net Book Value			
At 31 December 2019	<u>£Nil</u>	<u>£3,288</u>	<u>£3,288</u>
At 31 December 2018	<u>£52</u>	<u>£2,592</u>	<u>£2,644</u>

9. DEBTORS

	2019 £	2018 £
Prepayments	2,069	21,993
Other debtors	2,917	1,267
Accrued income	16,354	-
	<u>£21,340</u>	<u>£23,260</u>

10. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Other creditors	-	2,174
Tax and Social Security	11,886	8,838
Accruals	8,745	6,079
Deferred income	485,311	519,448
	<u>£505,942</u>	<u>£536,539</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019
/contd...

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

	Balance at 1 January 2019 £	Additions in the year £	Released to income £	Balance at 31 December 2019 £
Analysis of deferred income				
Private donor	387,011	438,923	(387,011)	438,923
Open Society Institute	-	46,388	-	46,388
Oak Foundation	132,437	-	(132,437)	-
	<u>£519,448</u>	<u>£485,311</u>	<u>£(519,448)</u>	<u>£485,311</u>

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	2,479	809	3,288
Current assets	1,062,761	242,604	1,305,365
Current liabilities	(405,703)	(100,239)	(505,942)
As at 31 December 2019	<u>£659,537</u>	<u>£143,174</u>	<u>£802,711</u>

Comparative information for the analysis of net assets between funds in the previous year is as follows:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	1,025	1,619	2,644
Current assets	909,554	236,723	1,146,277
Current liabilities	(394,727)	(141,812)	(536,539)
As at 31 December 2018	<u>£515,852</u>	<u>£96,530</u>	<u>£612,382</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

/contd...

12. MOVEMENT IN FUNDS	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Unrestricted Funds				
General Funds	515,852	542,683	398,998	659,537
Restricted Funds				
Right to Education Initiative	89,234	169,698	181,031	77,901
RTE Incubation	1,291	14,951	16,242	-
PSEA Collective	6,005	93,375	76,756	22,624
Ending Impunity for Sexual Violence	-	27,222	17,965	9,257
Ending Military Recruitment	-	48,601	15,209	33,392
Sub-totals	96,530	353,847	307,203	143,174
	<u>£612,382</u>	<u>£896,530</u>	<u>£706,201</u>	<u>£802,711</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 and fund balances will be transferred into the name of the newly registered charity. This is expected to happen in 2020.

RTE Incubation

CRIN received a grant specifically to towards the costs associated with incubating RTE.

PSEA Collective

This fund is a project with the aim of bringing together campaigners and supporters to tackle issues of impunity for crimes of sexual exploitation and abuse by UN peacekeepers and UN civilian staff, through the justice system.

Ending Impunity for Sexual Violence

CRIN received a grant towards the project 'Ending Impunity for Sexual Violence against Children in Latin America'.

Ending Military Recruitment

CRIN received a grant towards the project 'Ending the Military Recruitment of Children in the UK'. CRIN also received the net assets of the charity 'Child Soldiers International', the grant of which is restricted to similar purposes.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

/contd...

12. MOVEMENT IN FUNDS/contd

Comparative information for the movement in funds in the previous year is as follows:

	Balance at 1 January 2018 £	Income £	Expenditure £	Balance at 31 December 2018 £
Unrestricted Funds				
General Funds	323,805	676,436	484,389	515,852
Restricted Funds				
Right to Education Initiative	58,820	193,012	162,598	89,234
RTE Incubation	-	21,175	19,884	1,291
PSEA Collective	-	31,125	25,120	6,005
Sub-totals	58,820	245,312	207,602	96,530
	<u>£382,625</u>	<u>£921,748</u>	<u>£691,991</u>	<u>£612,382</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 £7,923 (2018: £8,535).

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 specified timeframes. The total grant income awarded but not yet received amounts to £798,947 (2018: £1,204,069).