

**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 2018**

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

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

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FOR THE YEAR ENDED 31 DECEMBER 2018

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**TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

**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 2018. 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 (appointed 8 May 2018) Eva Geidenmark Sebastian Kohn (resigned 8 May 2018) Michele Madden (Chair) Anne Phipps (resigned 7 December 2018) Margaret Tuite (appointed 23 November 2018) Ed Valesco (appointed 8 May 2018)
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

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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 6 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the management of CRIN's work rests with the Director. 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 for 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. For 20 years, CRIN has formed part of a global movement, propelled by the Convention on the Rights of the Child, to monitor violations and address them through our advocacy.

CRIN's strategy for 2014-2018 used the information, expertise and contacts we have built over 15 years to lead the charge in forcing change across all areas of children's rights. We continued working to put children's rights at the forefront of 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.

The 2014-2018 strategy was based on four objectives:

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.

In 2018, we finished planning for our new strategic period, a period where we stop developing five year strategies and launch a CRIN code instead.

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**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.

During 2018, we developed a tool to assess our work progress and impact and promote accountability within CRIN. It's called the Story Basket and was launched in October. Each staff member reports on their areas of work every four months, explaining the policies involved, partners, inspiration, plans, support needs and next steps. The tool will be used to track the progress of our work, draw a timeline, adapt our plans and better report to donors.

**Achievements and performance**

In 2018, we continued developing our new identity, seeking new audiences and new communications tools. We continued building new partnerships with experts and organisations working in different fields, including in the arts and tech world, people working on 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 worked on a new CRIN description:**

During 2018 we developed a Code to take the place of our 2014-2018 strategy as it expires. The Code sets the three objectives that will direct CRIN's work:

- **Change the narrative** so that children are recognised as people with independent human rights;
- **Build a collective** so that defending and promoting children's rights becomes a shared responsibility;
- **Seek justice** so that when children's rights are violated, we fight for justice, accountability and redress

As a result of the process of replacing our strategy with this new Code, we produced a new description of CRIN and its mission:

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. Through research, artwork and our vision for the future, we encourage people to think critically about the world and start their own conversations.

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

Since we launched our **Access to Justice** project in 2016, we have noted considerable national law reform on related issues as well as a shift increasing focus within international human rights mechanisms of the importance of access to justice for children. During 2018, CRIN built on this success focusing on the application of access to justice in our campaigns and policy work, including through a new project on **impunity for crimes of sexual exploitation and abuse by UN peacekeepers and UN civilian staff**. We launched the project in the Autumn of 2018 partnering with Redress to analyse the success and failures of attempts to use litigation to hold perpetrators responsible. This project will continue during 2019.

We also continued our project of producing **case studies of successful legal advocacy** to enforce children's rights, including addressing care leavers in Australia and New Zealand, the rights of LGBT children and the freedom of religion of children in schools.

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

To trigger debate on the full array of children's rights issues, especially on neglected issues, we developed new communications tools to reach new audiences and engage new partners. We began the year by launching our alternative to a traditional annual report in which, rather than promoting the organisation, we promoted some of the most neglected areas of children's rights. "**What Lies Beneath**" focuses on areas of children's rights which, despite determining the enjoyment of many other rights, are largely absent from mainstream advocacy. These include political rights, bodily integrity, and age discrimination, for which we set out clear children's rights-based arguments.

We followed up the report by launching a new edition of What Lies Beneath, exploring the role **silence** plays in the issues we work on, and how its power is fostered either by its absence or its presence. It also identifies the role we can play in confronting the issues as it tackles them in open conversation, inviting readers to think critically the norms we live by, and to challenge the status quo. These publications are intended to engage a wider audience than traditional NGO reports.

The issue of **children deprived of liberty** continued to be a major focus for CRIN during 2018. We remained involved with the development of the UN's Global Study on Children Deprived of Liberty, including through its drafting groups, to address the ways that children's rights are impacted by deprivation of liberty and to use the process to trigger international reform to protect the rights of children who are detained. As part of this work we published a survey of the impact of **counter-terrorism legislation and strategies** affect children in 33 countries across five continents examining the extensive children's rights violations. The research is a tool that we will use to advocate for reform through the Global Study and beyond.

CRIN continued to address new and emerging children's rights issues through briefings, policy papers and engaging in the development of international standards. We published a discussion paper on **assisted reproductive technologies** (ARTs) to bring a children's rights perspective to a debate that often focus on the rights of adults. During the drafting period, we consulted other organisations and experts to discuss their perspectives on relatively uncharted children's rights considerations and to build partnerships. We followed up on the paper by engaging with international and regional human rights mechanisms that have begun to develop positions on the issues.

We continued to develop new tools and techniques to bring our policy work to a broader audience. We launched a series of briefings addressing how children's rights are impacted by toxic exposure and in the digital environment and to highlight the **impact of toxic exposure** on children and we hosted an event in London including an art exhibition and discussion with the UN's top expert on human rights and toxics, Baskut Tuncak. Using facts as the inspiration to get us to confront the fundamentals of toxics, the artworks are a wake-up call about the hazards, our vulnerabilities, and what needs to change.

During 2018, we were granted participatory status with the Council of Europe and joined the drafting group of the Ad Hoc Committee on the Rights of the Child producing the first regional human rights based guidelines on **age assessment**.

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**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**

Throughout 2018, CRIN built on its work to expand our network beyond children's rights organisations.

- We resolved that **more creative communications** are key to reaching beyond the children's rights world. This includes producing more accessible materials, presenting a fresh perspective on children's rights, and using other forms of communication to present our ideas. To this end, our strategy for the coming years will see us develop more in this area, as we begin to branch out in our use of communications tools, which will include issue briefings, fact-sheets, infographics, storytelling, podcasts, and interactive tools, among others, in order to communicate even more clearly and accessibly.
- 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. Through our work on toxics for example, we developed new partnerships including CIEL and the BRS Conventions' secretariat. We have also been in touch with WHO in Geneva on children's health (last conference was on air pollution) and FAO (in Rome) working on pesticides. They greatly appreciated our work. We also continued to work closely with organisations working on freedom of expression through our long term partner, IFEX, particularly on issues related to children's rights online.
- We have partnered with Redress, an organisation specialising in legal advocacy and strategic litigation, as part of our new project on sexual exploitation and abuse committed by peacekeepers and UN staff.
- We have built new partnerships with organisations working in the arts and have been invited to take part in the **Venice Biennale** by the Auschwitz Institute for Peace and Reconciliation. We were selected alongside four other NGOs that work in different fields to address the intersection of human rights and art.
- Working with a group of children's rights organisations and professional organisations working on children in the justice system, CRIN **co-organised a World Congress on Justice for Children** hosted by UNESCO. The event was attended by 900 participants from more than 100 countries, including judges, lawyers, academics, governments and human rights organisations.
- Pursuing our desire to investigate issues that are emerging or neglected in existing children's rights advocacy work, we have been working closely with a number of policy bodies, including **briefings with the UN Committee on the Rights of the Child**, and were granted **participatory status with the Council of Europe**. This helped us raise our policy work and to highlight issues that should be addressed by these bodies. These include minimum age-policies, assisted reproductive technologies, anti-terrorism legislation, bodily integrity, and more.

During 2018, CRIN continued to incubate the Right to Education initiative (RTE) to support it to establish itself as an independent organisation.

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

We worked towards a new vision developed in our digital strategy and its accompanying roadmap with our partners, The Organization. This included developing a simpler, more accessible website while archiving all of the online resources that CRIN has produced to ensure that the information remains freely available.

Oak Foundation provided funding for an Executive Training Programme focused on communications for one member of staff.

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.



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In addition to these work related policies we have a policy for Child Safeguarding policy providing staff and representatives with guidance to apply the highest standards of behaviour towards children in both their professional and their private lives. We also drafted new funding and pro bono criteria to ensure we apply the highest ethical standards to our decisions about funding.

**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 £921,748 (2017: £790,966) of which £245,312 was restricted. Our main funders during the year to 31 December 2018 include the Norwegian Ministry of Foreign Affairs, Oak Foundation, Save the Children Sweden, the Swedish International Development Agency (SIDA), UNESCO and the Open Society Institute. We have also received funding from a private donor.

Total expenditure amounted to £691,991 (2017: £626,607) resulting in a surplus for the year of £229,757. Of this surplus, £192,047 related to unrestricted funds and this was primarily due to favourable exchange rate movements and funding received from a private donor which has not been drawn on in 2018.

The charity's assets are held primarily in cash on deposit which at 31 December 2018 amounted to £1,123,017. Approximately £520,000 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 2018 amounted to £612,382, of which £515,852 was unrestricted and £96,530 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**

During 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 2018 amount to £515,852 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 29/3/2019 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 2018 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 2018, 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

23 April 2019

# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

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

FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
<b>Income from:</b>					
Charitable activities	2	605,227	248,894	854,121	720,211
Investments – Bank interest		499	-	499	186
Other income	3	70,710	(3,582)	67,128	70,569
		<u>676,436</u>	<u>245,312</u>	<u>921,748</u>	<u>790,966</u>
<b>Expenditure on:</b>					
Charitable Activities	4	484,389	207,602	691,991	626,607
		<u>484,389</u>	<u>207,602</u>	<u>691,991</u>	<u>626,607</u>
<b>Net income/(expenditure)</b>	7	192,047	37,710	229,757	164,359
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>192,047</u>	<u>37,710</u>	<u>229,757</u>	<u>164,359</u>
<b>Reconciliation of funds</b>					
Balance brought forward		323,805	58,820	382,625	218,266
<b>Balance carried forward</b>		<u>£515,852</u>	<u>£96,530</u>	<u>£612,382</u>	<u>£382,625</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 2018

	Notes	2018	2017
		£	£
<b>Fixed Assets</b>			
Tangible assets	8	2,644	1,167
<b>Current Assets</b>			
Debtors	9	23,260	2,391
Cash at bank and in hand		1,123,017	866,696
		<u>1,146,277</u>	<u>869,087</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>536,539</u>	<u>487,629</u>
<b>Net Current Assets</b>		<u>609,738</u>	<u>381,458</u>
<b>NET ASSETS</b>	11	<u><u>£612,382</u></u>	<u><u>£382,625</u></u>
<b>Represented by:</b>			
<b>FUNDS</b>			
Restricted	12	96,530	58,820
Unrestricted	12	515,852	323,805
		<u><u>£612,382</u></u>	<u><u>£382,625</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 29/3/2019 and signed on their behalf by:



Michele Madden  
Chair

The Notes form part of these Financial Statements.



**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018 £	2017 £
<b>Cash flows from operating activities:</b>		
Net movement in funds per statement of financial activities	229,757	164,359
Adjustments for:		
Depreciation	2,409	1,587
Loss on disposal of tangible fixed assets	-	13
Bank interest receivable	(499)	(186)
(Increase)/decrease in debtors	(20,869)	2,478
Increase in creditors	48,910	70,955
<b><i>Net cash provided by operating activities</i></b>	<u>259,708</u>	<u>239,206</u>
<b>Cash flows from investing activities:</b>		
Bank interest received	499	186
Purchase of tangible fixed assets	(3,886)	-
Proceeds from disposal of tangible fixed assets	-	65
<b><i>Net cash provided by/(used in) investing activities</i></b>	<u>(3,387)</u>	<u>251</u>
<b>Change in cash and cash equivalents in the year</b>	256,321	239,457
Cash and cash equivalents brought forward	<u>866,696</u>	<u>627,239</u>
<b>Cash and cash equivalents carried forward</b>	<u>£1,123,017</u>	<u>£866,696</u>
<b>Analysis of cash and cash equivalents</b>	2018	2017
Cash at bank	<u>£1,123,017</u>	<u>£866,696</u>

## **CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

#### **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. 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
Computer equipment	- 3 years

##### **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 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 2018**

/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 2018

/contd...

### 2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Grants and Contracts</b>				
Action Aid	-	-	-	26,879
Norwegian Ministry of Foreign Affairs	21,062	-	21,062	84,249
Oak Foundation	13,021	31,125	44,146	52,084
Private donor	430,751	147,333	578,084	389,304
Save the Children Sweden	8,535	-	8,535	8,897
SIDA (Swedish International Development Cooperation Agency)	131,858	-	131,858	131,857
Open Society Institute	-	60,657	60,657	15,164
Defense des Enfants	-	-	-	5,821
Results Educational Fund	-	-	-	3,640
UNESCO	-	9,779	9,779	2,316
	<u>£605,227</u>	<u>£248,894</u>	<u>£854,121</u>	<u>£720,211</u>

Of the £720,211 recognised in 2017, £598,461 related to unrestricted funds and £121,750 to restricted funds.

### 3. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2018	Total 2017
Foreign exchange gains/(losses)	<u>£70,710</u>	<u>£(3,582)</u>	<u>£67,128</u>	<u>£70,569</u>

Of the £70,569 recognised in 2017, a gain of £72,994 related to unrestricted funds and a loss of £2,425 related to restricted funds.

### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Direct Costs</b>				
Salaries, fees and related costs	395,575	176,152	571,727	512,038
Activities costs	<u>42,145</u>	<u>22,753</u>	<u>64,898</u>	<u>30,323</u>
	<u>437,720</u>	<u>198,905</u>	<u>636,625</u>	<u>542,361</u>
<b>Support Costs</b>				
Premises costs	9,382	4,047	13,429	40,629
Office and administration costs	10,892	4,055	14,947	12,865
Website, computer and IT costs	20,889	595	21,484	26,700
Governance (see note 5)	<u>5,506</u>	<u>-</u>	<u>5,506</u>	<u>4,052</u>
	<u>46,669</u>	<u>8,697</u>	<u>55,366</u>	<u>84,246</u>
	<u>£484,389</u>	<u>£207,602</u>	<u>£691,991</u>	<u>£626,607</u>

Of the £626,607 recognised in 2017, £566,102 was charged to unrestricted funds and £60,505 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 2018

/contd...

<b>5. GOVERNANCE COSTS</b>	<b>2018</b>	<b>2017</b>
	£	£
Audit fees - Audit services	3,060	3,000
- Non-audit services	600	600
Council meetings	1,846	452
	<u>£5,506</u>	<u>£4,052</u>
<b>6. STAFF COSTS</b>	<b>2018</b>	<b>2017</b>
	£	£
Wages and salaries	337,171	310,121
Redundancy	-	1,467
Social security	30,352	27,523
Pension costs (defined contribution schemes)	18,299	16,659
	<u>£385,822</u>	<u>£355,770</u>

The average number of employees in the year was 12.3 (2017 : 11.1). The average number based on full time equivalents was 9.9 (2017 : 8.7).

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. Four trustees (2017 : One) were reimbursed £1,846 (2017 : £200) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £52,951 (2017: £51,673).

## 7. NET INCOME

Net income is stated after charging:	<b>2018</b>	<b>2017</b>
	£	£
Auditor's remuneration	£3,660	£3,600
Depreciation	£2,409	£1,587
Loss on disposal of tangible fixed assets	£Nil	£13
Operating lease rentals	<u>£12,962</u>	<u>£39,222</u>

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

/contd...

**8. TANGIBLE FIXED ASSETS**

	Office Furniture £	Computer Equipment £	Total £
<b>Cost</b>			
At 1 January 2018	1,049	3,108	4,157
Additions	-	3,886	3,886
	<hr/>	<hr/>	<hr/>
At 31 December 2018	1,049	6,994	8,043
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 January 2018	787	2,203	2,990
Charge for the year	210	2,199	2,409
	<hr/>	<hr/>	<hr/>
At 31 December 2018	997	4,402	5,399
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 December 2018	£52	£2,592	£2,644
	<hr/>	<hr/>	<hr/>
At 31 December 2017	£262	£905	£1,167
	<hr/>	<hr/>	<hr/>

**9. DEBTORS**

	2018 £	2017 £
Prepayments and accrued income	21,993	2,391
Other debtors	1,267	-
	<hr/>	<hr/>
	£23,260	£2,391
	<hr/>	<hr/>

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

	2018 £	2017 £
Other creditors	2,174	1,360
Tax and Social Security	8,838	9,640
Accruals	6,079	7,021
Deferred income (see analysis below)	519,448	469,608
	<hr/>	<hr/>
	£536,539	£487,629
	<hr/>	<hr/>

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

/contd...

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

	Balance b/f at 1 January 2018 £	Additions in the year £	Released to income £	Balance c/f at 31 December 2018 £
<b>Analysis of deferred income</b>				
Norwegian Ministry of Foreign Affairs	23,106	-	(23,106)	-
Private donor	424,662	387,011	(424,662)	387,011
Open Society Institute	21,840	-	(21,840)	-
Oak Foundation	-	132,437	-	132,437
	<u>£469,608</u>	<u>£519,448</u>	<u>£(469,608)</u>	<u>£519,448</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	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>

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	1,167	-	1,167
Current assets	746,196	122,891	869,087
Current liabilities	(423,558)	(64,071)	(487,629)
As at 31 December 2017	<u>£323,805</u>	<u>£58,820</u>	<u>£382,625</u>

# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

/contd...

### 12. MOVEMENT IN FUNDS

	Balance b/f at 1 January 2018 £	Income £	Expenditure £	Balance c/f at 31 December 2018 £
<b>Unrestricted Funds</b>				
General Funds	323,805	676,436	484,389	515,852
<b>Restricted Funds</b>				
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>

#### 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 2019.

#### 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.

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

	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>



## CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

/contd...

#### 13. OPERATING LEASE COMMITMENTS

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

	2018	2017
Due within one year	<u>£Nil</u>	<u>£651</u>

#### 14. 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 £8,535 (2017: £8,897).

#### 15. TAXATION

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

#### 16. 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.

#### 17. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets and specified timeframes. The total grant income awarded but not yet received amounts to £1,204,069.

