

CHILD RIGHTS AND YOU UK

England & Wales · Charity number 1119026

Details

Other names CHILD RIGHTS AND YOU UK LIMITED

Status Registered

Legal form Charitable company

Company number [05621889](#)

Registered 2007-05-01

Register [View on the Charity Commission register](#)

Contact

Address C/O Penningtons Manches LLP
125 Wood Street
London

Phone 02074573002

Email cry.uk@crymail.org

Website www.ukcry.org

Activities

Objects: 4. OBJECTS THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO RELIEVE THE NEEDS OF SOCIALLY AND ECONOMICALLY DISADVANTAGED CHILDREN IN ORDER TO IMPROVE THEIR CONDITIONS OF LIFE, PARTICULARLY CHILDREN LIVING IN INDIA OR OF INDIAN DESCENT BY SUCH MEANS AS THE TRUSTEES MAY DETERMINE, IN PARTICULAR BUT NOT EXCLUSIVELY, BY PROMOTING, SPONSORING AND FACILITATING PROGRAMS, PROJECTS AND ACTIVITIES OF CRY - CHILD RIGHTS AND YOU (FORMERLY KNOWN AS CRY - CHILD RELIEF AND YOU) WHICH ARE RECOGNISED AS CHARITABLE ACCORDING TO THE CHARITABLE LAW OF ENGLAND AND WALES. THE CHARITY IS EMPOWERED TO ENGAGE IN ANY AND ALL LAWFUL ACTS OR ACTIVITIES WHICH ARE INCIDENTAL OR CONDUCIVE TO THE FURTHERANCE OF THE OBJECTS.

Activities: 1) Generating awareness about the problems faced by disadvantaged children. 2) Raising funds to support disadvantaged children from individual, corporate & by organising fund raising events.

Classification

- **How:** Makes Grants To Organisations, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** INDIA.: IN PRACTICE PARTICULARLY CHILDREN LIVING IN INDIA AND OF INDIAN DESCENT IN THE UNITED KINGDOM.
- India

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£84,423	£63,985	-	-
2024-03-31	£81,880	£142,404	-	-
2023-03-31	£116,763	£112,273	-	-
2022-03-31	£43,124	£14,990	-	-
2021-03-31	£126,092	£92,398	-	-

Trustees

Name	Role	Appointed
Ram Saradchandra Kumar	Chair	2018-10-01
Bhikhu Parekh		2018-08-15
Kreeanne Rabadi		2014-10-22
Medha Parekh		2025-08-07
PUJA MARWAHA		
Vivek Govil		2017-04-01

CHILD RIGHTS AND YOU UK

England & Wales - Charity number 1119026

Accounts

Company Registration Number: 05621889
Charity Registration Number: 1119026

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

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CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Mr Ram Sarachandra Kumar, Chair Ms Kreeanne Rabadi, Trustee Ms Puja Marwaha, Trustee Mr Vivek Govil, Trustee Ms Raga D'Silva, Trustee (Resigned 1 August 2025) Lord Prof. Bhikhu Parekh, Trustee Ms Medha Parekh, Trustee (Appointed 7 August 2025)
Company registered number	05621889
Charity registered number	1119026
Registered office	C/O Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Independent Examiner	MHA Chartered Accountants MHA House Charter Court Swansea Enterprise Park Swansea SA7 9FS
Bankers	National Westminster Bank 94 Moorgate Finsbury London EC2M 6UR
Solicitors	Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Company secretary	Pennsec Limited

CHILD RIGHTS AND YOU UK

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT STRUCTURE

STRUCTURE

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child Rights and You UK registered as a Charity on May 1st, 2007 with the Charity Commission. The Charity's registration number is 1119026. The Charity is governed by its Memorandum and Articles of Association dated November 14th, 2005 as amended by special resolution dated January 25th, 2007. The company is limited by guarantee (company registration number 5621889) and does not have share capital. The liability of the members is limited to £10 each.

GOVERNANCE AND MANAGEMENT

The Charity has Trustees that are based in UK and India. Administrators of the Charity support the Trustees. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives, planning future activities and setting the grant-making policy for the year.

SELECTION, APPOINTMENT AND REMOVAL OF TRUSTEES

Prospective Trustees are recommended and interviewed by the current Board to assess their particular interests, skills, experience, area of expertise and their potential contribution. Background research is undertaken on the potential candidates' reputation, credibility and suitability. Appointment is approved by all members of the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims, objects and projects of the Charity. They are briefed on the Charity's business plan and recent financial performance. If a Trustee is unable, unwilling or no longer suitable to act as a Trustee, the Board may require that he/she resign from office.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

RISK MANAGEMENT

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The Objectives of the Charity as per its governing document, and for the furtherance of public benefit, are:

- To relieve the needs of socially and economically disadvantaged children in order to improve their condition, especially children in India or of Indian descent.
- To be a voice of authority on child rights and the situation of children in India.
- To empower marginalized communities and enable them to build a sustainable future for their children.
- To be a catalyst for change for individuals, civil society and government policy to transform the situation of children in India
- To ensure basic rights to survival, protection, development and participation to all children in India.

ACTIVITIES FOR PUBLIC BENEFIT

CRY UK strongly advocates for every child's right to a childhood - to live, to learn, to grow and to play. It is alarming to know that every day millions of children in India are denied these basic rights. Many have no access to an education, proper healthcare or nutrition; are forced to work as labourers to support their family's income; girls become brides and even mothers much before the age of 18, and a growing number of children are trafficked, abused and exploited every day. It is under these challenging circumstances that CRY UK seeks to restore to children their lost childhood.

CRY UK works on 4 key thematic areas; **Education (Right to Development), Health & Nutrition (Right to Survival), Safety & Protection (Right to Protection), Child Participation (Right to Participation)**

Working with some of the most marginalized and vulnerable children, within their communities and their family structures, CRY UK aims to address the root causes of why children are kept away from their basic rights, and to find sustainable solutions.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Our approach on the ground focuses on:

Empowering children to have a voice in matters that affect them

- Addressing immediate, critical needs of children e.g. providing non-formal education classes to drop-outs
- Influencing knowledge, attitudes and practices of parents that impact children e.g. breast feeding practices
- Mobilization and empowerment of underprivileged communities
- Capacity building of service providers e.g. teachers etc.

In summary, CRY UK's reason for being is to ensure happy and healthy childhoods, and to bring about lasting change in children's lives.

CRY UK's key activities are to:

- a) Raise awareness about the situation of children in India
- b) Mobilise public support in the UK for children in India; and
- c) Raise funds for local grassroots projects in India that work towards ensuring the rights of children

We work closely with CRY, our partner in India that has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. CRY UK operates with impeccable standards of trust, transparency, equality and accountability.

We report periodically to all our supporters, donors and volunteers, on the progress of each of the initiatives we support.

ACHIEVEMENTS

OVERVIEW OF THE YEAR

The year under review has been one of significant progress, resilience, and renewed commitment to the organisation's mission. Despite a dynamic external environment and the continued challenges affecting the communities served, the organisation remained steadfast in advancing the rights, wellbeing, and opportunities of every child. During the year, two projects were supported, reflecting a strategic focus on strengthening fundraising efforts and organisational capacity, while programmes, partnerships, and advocacy initiatives continued to deliver meaningful and measurable impact for some of the most vulnerable children and families.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Throughout the year, we strengthened our strategic focus, deepened collaborations with local partners, and ensured greater accountability in the delivery of our initiatives. Our teams worked closely with communities to address emerging needs, enhance child protection mechanisms, and improve access to quality education and healthcare. The support of our donors, volunteers, and partners played a pivotal role in sustaining our work and enabling us to scale interventions where they were needed the most.

Programme Focus and Key Activities

Across the project locations, our interventions continued to strengthen children's access to their basic rights, with a particular emphasis on education, protection, and psychosocial wellbeing. Efforts were directed not only at children but also at the communities and systems surrounding them, ensuring a comprehensive and sustainable approach to child rights.

Education

Education remained a central pillar of our work, with initiatives designed to ensure that children are enrolled in school, attend regularly, and learn in environments that encourage their growth and confidence. The projects employed a multi-layered strategy:

- **Children Activity Centres (CACs):**

These centres served as safe, structured spaces where children received academic support, guidance, and enrichment opportunities. They played a critical role in bridging learning gaps, preventing dropouts, and supporting first-generation learners who often struggle without additional educational reinforcement.

- **Life Skills and Psychosocial Support:**

Recognising the importance of emotional and social wellbeing, we facilitated regular life skills sessions covering communication, problem-solving, self-awareness, and peer relationships.

- **Community Mobilisation and Engagement:**

Sustained community engagement remained essential to creating a protective environment for children. Our teams worked closely with parents, caregivers, community leaders, and local volunteers to build awareness around child rights, the importance of education, and the risks of child labour, early marriage, and unsafe migration. These efforts helped strengthen community-led monitoring and foster collective responsibility for children's safety and wellbeing.

- **Building strong child protection ecosystems:**

During the year, our interventions continued to prioritise creating a safe and nurturing environment for every child in our project locations. We worked closely with community members, local governance structures and child protection stakeholders to identify risks early, respond effectively, and strengthen long-term protective systems. Key activities included:

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

- **Identifying and addressing cases of child labour and child marriage:**

Our teams and community volunteers actively monitored vulnerable households, intervening in cases where children were at risk of being forced into labour or pushed into early marriage. Each case was handled through counselling, coordination with local authorities, and enabling families to access social protection schemes.

- **Strengthening child protection mechanisms at village and district levels:**

This included regular engagement with Village Child Protection Committees (VCPCs), Panchayati Raj Institutions, Childline, Child Welfare Committees, and District Child Protection Units to ensure they were equipped, responsive, and accountable to child rights issues.

- **Raising awareness within communities:**

Multiple campaigns, community meetings, and group-led discussions were organised to highlight the harmful effects of child labour and child marriage. Children's groups and adolescent collectives played a central role, advocating for their own rights and influencing peers and adults alike.

Overall Impact in 2024-25

- 16,655 children impacted (this includes children from our intervention areas and nearby villages)
- 6,549 children between 6-18 years were enrolled in schools
- 35 villages and hamlets were covered
- 2,388 children aged 6-18 years prevented from entering child labour
- 1,617 children in the project area participated in Life Skills sessions
- 1,932 early marriages prevented among children aged 10-18 years

Key Achievements of the projects supported by CRYUK

During the year 2024–25, CRY UK awarded grants to two projects, with a total amount of GBP 49957 disbursed towards advancing children's rights and wellbeing. The achievements outlined below highlight the tangible impact created through these partnerships and demonstrate the difference the charity continues to make in the lives of vulnerable children and their communities.

Project AIM has been working with communities to ensure children stay in school by raising awareness, engaging parents, and strengthening local education systems. They've set up support initiatives like Child Activity Centres, Learning Corners, and Life Skills sessions to help children who are out of school. These efforts are creating lasting change and helping more children access and continue their education.

- 11,852 Children impacted (this includes children from our intervention areas and nearby villages)
- 4,228 Children aged 6-18 attending school
- 115 out-of-school children aged 6-18 re-enrolled in school
- 317 Early marriages prevented among children aged 10-18 years
- 17 children collectives are active with 408 members
- 17 Adolescent groups are active with 443 members

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

CRY Education Project in Krishna District ensures pre-school enrolment and strengthens Anganwadi services through community engagement and regular monitoring. Out-of-school children and child labourers are identified and integrated into formal education. Child marriages are prevented with the support of local stakeholders. Children's and Adolescent Girls' Groups actively engage in awareness, life skills, and advocacy on education and protection

- 4,803 Children impacted (this includes children from our intervention areas and nearby villages)
- 2,321 Children aged 6-18 years attending school
- 2,246 Children prevented from entering labour
- 1,615 Early marriages prevented among children aged 10-18 years
- 26 Children's Collectives with 337 members are active in the intervention area
- 24 Adolescent Groups with 429 members have also been formed and active in the intervention area
- 766 children attended Life Skill sessions conducted by the project team.

Fundraising efforts

This year, our fundraising strategy centred on strengthening our digital footprint and expanding our supporter network. Enhanced social media engagement helped grow our follower base and improved visibility for our work with children. In addition, we ran crowdfunding campaigns on platforms such as Global Giving, resulting in a significant rise in online donations from both UK-based and overseas donors.

We also continued to nurture institutional relationships and were successful in retaining the corporate partners who supported us last year, reinforcing their confidence in our programmes.

Towards the end of the third quarter, we engaged a consultant on a part-time basis. This was approved by the Trustees, recognising that building strong relationships and expanding the organisations' footprint would require a consistent on-ground presence. The focus in the first year was on outreach, networking, and relationship building with key stakeholders, partners and supporters, laying the foundation for future growth and deeper engagement.

Donor Outreach & Communications:

This year saw a more focused and streamlined approach to donor communication and digital outreach, while significantly strengthening our social media presence.

- **Email communication:**

This year we shared *6 targeted mailers* that highlighted key aspects of our work with children, project progress, and significant moments from the field.

- **Social media engagement:**

Building on last year's efforts, we continued to publish posts on important issues, observance days, and programme milestones.

This year, we also introduced a dedicated series featuring motivational messages and stress-buster content to offer supportive, positive engagement for our audience.

Across Instagram and Facebook, we published *55 posts*, and our community has grown substantially, now reaching *5,000 followers* organically.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW:

In the financial year 2024–25, CRY UK raised **GBP 84,423**, primarily through individual donations online contributions made via crowdfunding platforms and institutional grants. These efforts enabled us to continue supporting two projects in India.

Way Forward:

In the coming financial year, CRY UK will focus on strengthening and diversifying its fundraising efforts to raise higher and more sustainable income, with the aim of supporting at least one additional project in India. The primary emphasis will be on expanding our digital fundraising channels, deepening donor engagement, and building new partnerships that can contribute to long-term organisational growth.

A key component of the strategy will be to scale up our online fundraising. With a growing community of more than 5,000 followers, we plan to run a series of targeted crowdfunding campaigns across the year, along with thematic digital appeals linked to key programme priorities such as Back to School, Girl Child Education, and festive giving. These initiatives, supported by more consistent storytelling and impact-led communication, are expected to result in a significant increase in online donations and attract a wider base of individual supporters.

Donor retention will remain an important priority. To achieve this, we will introduce structured quarterly donor updates, enhanced special-occasion communication, and virtual donor interactions with project teams in India. This approach is intended to build stronger trust, improve donor experience, and encourage repeat giving. Additionally, a consolidated year-end impact summary will help reinforce the outcomes achieved through donor contributions.

Corporate and institutional partnerships will also receive focused attention. While existing partners will continue to be nurtured through regular engagement and transparent reporting, we will proactively seek new collaborations by presenting a refreshed corporate partnership deck to companies and foundations that align with our thematic areas. Opportunities such as payroll giving, matched giving, and workplace engagement activities will be explored to deepen institutional support.

Building on the groundwork laid by the consultant this year, we plan to activate on-ground partnerships and organise fundraising events in the UK. These may include charity dinners, cultural events, or community-driven activities, all aimed at diversifying revenue streams and increasing CRY UK's visibility among potential supporters. The consultant will play a critical role in strengthening networks and translating early connections into meaningful fundraising opportunities.

To support these efforts, internal systems will be strengthened through improved donor tracking mechanisms, better impact documentation, and a clear set of key performance indicators for the consultant's work. This will ensure greater efficiency, consistency, and accountability across all fundraising activities.

Overall, the plan for 2025–26 aims to increase total funds raised by 30–40 percent, grow digital engagement, secure new corporate partners, and establish events as a recurring income source. With these strategies in place, CRY UK will be well positioned to expand its impact and support additional projects in the coming year.

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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

Plans for Project Support:

In the coming year, project support will remain centred on improving outcomes for the most vulnerable children, with a continued emphasis on prevention, protection, and sustained access to education. The organisation will build on existing partnerships and strengthen community-led approaches to create lasting, child-safe environments. The projects addressing education and child protection will continue to prioritise ensuring that children remain in school and do not drop out. A key focus will be on creating an enabling environment that supports children's learning, re-engages those who have fallen behind, and safeguards them from risks such as child labour, early marriage, and trafficking.

To achieve this, the projects will track school-going children regularly to identify those at risk of dropping out and intervene early. Special initiatives—such as Child and Adolescent Resource Centres—will be strengthened to provide academic support, bridge-learning opportunities, and safe spaces that help children maintain their interest in education.

Teams will also support enrolment drives across villages to ensure that all eligible children are enrolled in school at the start of the academic year. Alongside this, sustained awareness campaigns will be carried out with parents, teachers, and local governance bodies to reinforce the value of education and highlight the long-term harm associated with school dropout, child marriage, child labour, and trafficking.

Attention will also be given to creating a safe and conducive learning environment by advocating for and facilitating the maintenance of essential school infrastructure, ensuring children have access to functional, child-friendly spaces that encourage regular attendance.

As we look ahead, our plans for the coming year are anchored in the commitment to deepen our impact, strengthen our programmes, and expand the reach of our fundraising efforts. With clearer strategies, stronger systems, and renewed focus on digital engagement and partnerships, we are well positioned to build on the progress made this year. The foundations laid—both through programme planning and fundraising groundwork—give us confidence that we will be able to support additional projects, reach more children, and mobilise greater support for our mission to ensure lasting change in the lives of the most vulnerable.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mr Ram Sarachandra Kumar
Chairperson

Date: 30 JANUARY 2026

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on its behalf by:


.....
Mr. Ram Saradchandra Kumar, Chairperson

Date: 30 JANUARY 2026

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Child Rights and You UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rachel Doyle

Dated: 30/01/2026

ACA DChA

MHA

Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9FS

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

CHILD RIGHTS AND YOU UK
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and Gifts	3	73,423	11,000	84,423	81,880
Total income		73,423	11,000	84,423	81,880
Expenditure on:					
Charitable activities	4	52,985	11,000	63,985	142,404
Total expenditure		52,985	11,000	63,985	142,404
Net movement in funds		20,438	-	20,438	(60,524)
Reconciliation of funds:					
Total funds brought forward		30,571	-	30,571	91,095
Net movement in funds		20,438	-	20,438	(60,524)
Total funds carried forward		51,009	-	51,009	30,571

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

All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2025 £	2024 £	2024 £
Current assets					
Debtors	11	3,500		976	
Cash at bank and in hand		50,974		32,845	
		<u>54,474</u>		<u>33,821</u>	
Current liabilities					
Creditors: amounts falling due within one year	12	(3,465)		(3,250)	
Net current assets			51,009		30,571
Total assets less current liabilities			<u>51,009</u>		<u>30,571</u>
Total net assets			<u>51,009</u>		<u>30,571</u>
Charity funds					
Restricted funds	13		-		-
Unrestricted funds	13		51,009		30,571
Total funds			<u>51,009</u>		<u>30,571</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Mr. Ram Saradchandra Kumar, Chairperson

Date: **30 JANUARY 2026**

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Child Rights and You UK is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number: 1119026) and Registrar of Companies (Company Registration Number: 05621889) in England and Wales.

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees' Report.

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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

Child Rights and You UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed the going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income from other fundraising activities includes income earned from fundraising events to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25% Straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12.

2.11 Fund accounting

General funds are unrestricted funds which 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.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and gifts

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations and Gifts	73,423	11,000	84,423

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations and Gifts	81,880	81,880

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Relieving needs of disadvantaged children	52,985	11,000	63,985

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Relieving needs of disadvantaged children	142,404	142,404

5. Analysis of expenditure on charitable activities - by type

	Grant funding 2025 £	Support costs 2025 £	Total funds 2025 £
Relieving needs of disadvantaged children	42,308	21,677	63,985

	<i>Grant funding 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Relieving needs of disadvantaged children	106,973	35,431	142,404

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Advertising	-	1,045
Consultancy	8,299	-
Governance costs	3,515	3,250
Insurance costs	763	863
Sundry costs	60	-
Bank charges	263	272
Card charges	1,128	709
Grant monitoring fees	7,649	24,462
Website development	-	4,830
	<u>21,677</u>	<u>35,431</u>

6. Governance costs

	2025 £	<i>2024 £</i>
Independent Examiners' remuneration	3,465	3,250
Under accrual prior year	50	-
	<u>3,515</u>	<u>3,250</u>

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Grant payments to institutions

	2025 £	2024 £
AIM Trust	18,928	20,189
CRY India	23,380	25,773
Jargo Foundation	-	26,002
Gram Swaraj Sangh	-	20,575
Synergy Sansthan	-	14,434
	<u>42,308</u>	<u>106,973</u>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £NIL were reimbursed or paid directly to the Trustee (2024 - £145 to 1 Trustee).

9. Staff costs

No staff have been employed by the Charity in the current or previous year.

CHILD RIGHTS AND YOU UK
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2024	2,077
At 31 March 2025	<u>2,077</u>
Depreciation	
At 1 April 2024	2,077
At 31 March 2025	<u>2,077</u>
Net book value	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

11. Debtors

	2025 £	2024 £
Other debtors	3,500	976
	<u>3,500</u>	<u>976</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals	3,465	3,250
	<u>3,465</u>	<u>3,250</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024	Income	Expenditure	Balance at 31 March 2025
	£	£	£	£
Unrestricted funds				
General funds	30,571	73,423	(52,985)	51,009
Restricted funds				
Restricted fund	-	11,000	(11,000)	-
Total of funds	30,571	84,423	(63,985)	51,009

The restricted fund relates to a corporate grant received for the Educational Project in India.

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
Unrestricted funds				
General funds	91,095	81,880	(142,404)	30,571

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	54,474	54,474
Creditors due within one year	(3,465)	(3,465)
Total	<u>51,009</u>	<u>51,009</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	33,821	33,821
Creditors due within one year	(3,250)	(3,250)
Total	<u>30,571</u>	<u>30,571</u>

15. Grant commitments

At the year-end, the charity had approved grant commitments totalling £48,741, which relate to programmes scheduled to be delivered in the next financial year. These commitments have not been recognised as liabilities, as they performance related as based on the progress of projects.

16. Related party transactions

Ms Kreeanne Rabadi, Trustee, is also a Director of Child Rights and You India. Ms Puja Marwaha, Trustee, is also Chief Executive Officer of Child Rights and You India. In the year, Child Rights and You UK made grant payments of £31,029 (2024 - £25,773) to Child Rights and You India and grant monitoring fees of £Nil (2024 - £24,462).

CHILD RIGHTS AND YOU UK

England & Wales - Charity number 1119026

Accounts

Company Registration Number: 05621889
Charity Registration Number: 1119026

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

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CHILD RIGHTS AND YOU UK
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	Mr Ram Sarachandra Kumar, Chair Ms Nandita Khanna, Trustee (Resigned 30 November 2023) Ms Kreeanne Rabadi, Trustee Ms Puja Marwaha, Trustee Mr Vivek Govil, Trustee Ms Raga D'Silva, Trustee Lord Prof. Bhikhu Parekh, Trustee
Company registered number	05621889
Charity registered number	1119026
Registered office	C/O Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Independent Examiner	MHA Chartered Accountants MHA House Charter Court Swansea Enterprise Park Swansea SA7 9FS
Bankers	National Westminster Bank 94 Moorgate Finsbury London EC2M 6UR
Solicitors	Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Company secretary	Pennsec Limited

CHILD RIGHTS AND YOU UK

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT STRUCTURE

STRUCTURE

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child Rights and You UK registered as a Charity on May 1st, 2007 with the Charity Commission. The Charity's registration number is 1119026. The Charity is governed by its Memorandum and Articles of Association dated November 14th, 2005 as amended by special resolution dated January 25th, 2007. The company is limited by guarantee (company registration number 5621889) and does not have share capital. The liability of the members is limited to £10 each.

GOVERNANCE AND MANAGEMENT

The Charity has Trustees that are based in UK and India. Administrators of the Charity support the Trustees. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives, planning future activities and setting the grant-making policy for the year.

SELECTION, APPOINTMENT AND REMOVAL OF TRUSTEES

Prospective Trustees are recommended and interviewed by the current Board to assess their interests, skills, experience, area of expertise and their potential contribution. Background research is undertaken on the potential candidates' reputation, credibility and suitability. Appointment is approved by all members of the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims, objects and projects of the Charity. They are briefed on the Charity's business plan and recent financial performance. If a Trustee is unable, unwilling or no longer suitable to act as a Trustee, the Board may require that he/she resign from office.

RISK MANAGEMENT

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHILD RIGHTS AND YOU UK

(A Company Limited by Guarantee and Registered Charity)

OBJECTIVES AND ACTIVITIES

The Objectives of the Charity as per its governing document, and for the furtherance of public benefit, are:

- To relieve the needs of socially and economically disadvantaged children in order to improve their condition, especially children in India or of Indian descent.
- To be a voice of authority on child rights and the situation of children in India.
- To empower marginalized communities and enable them to build a sustainable future for their children.
- To be a catalyst for change for individuals, civil society and government policy to transform the situation of children in India
- To ensure basic rights to survival, protection, development and participation to all children in India.

ACTIVITIES FOR PUBLIC BENEFIT

CRY UK strongly advocates for every child's right to a childhood - to live, to learn, to grow and to play. It is alarming to know that everyday millions of children in India are denied these basic rights. Many have no access to an education, proper healthcare or nutrition; are forced to work as labourers to support their family's income; girls become brides and even mothers much before the age of 18, and a growing number of children are trafficked, abused and exploited every day. It is under these challenging circumstances that CRY UK seeks to restore to children their lost childhood.

CRY UK works on 4 key thematic areas; **Education (Right to Development), Health & Nutrition (Right to Survival), Safety & Protection (Right to Protection), Child Participation (Right to Participation)**

Working with some of the most marginalized and vulnerable children, within their communities and their family structures, CRY UK aims to address the root causes of why children are kept away from their basic rights, and to find sustainable solutions.

Our approach on the ground focuses on:

- Empowering children to have a voice in matters that affect them
- Addressing immediate, critical needs of children e.g. providing non-formal education classes to drop-outs
- Influencing knowledge, attitudes and practices of parents that impact children e.g. breast-feeding practices
- Mobilization and empowerment of underprivileged communities
- Capacity building of service providers e.g. teachers etc.

In summary, CRY UK's reason for being is to ensure happy and healthy childhoods, and to bring about lasting change in children's lives.

CRY UK's key activities are to:

- a) Raise awareness about the situation of children in India
- b) Mobilise public support in the UK for children in India; and
- c) Raise funds for local grassroots projects in India that work towards ensuring the rights of children

We work closely with CRY, our partner in India that has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. CRY UK operates with impeccable standards of trust, transparency, equality and accountability.

We report periodically to all our supporters, donors and volunteers, on the progress of each of the initiatives we support.

CHILD RIGHTS AND YOU UK

(A Company Limited by Guarantee and Registered Charity)

ACHIEVEMENTS

OVERVIEW OF THE YEAR

In the year 2023-24, our focus remained on sustaining our efforts for vulnerable communities and their children. The previous two years of the pandemic had necessitated immediate relief measures to combat the unprecedented challenges brought on by the crisis. The pandemic's adverse effects on the health and education of vulnerable children were significant, and it became clear that we needed to address these issues while also helping communities build resilience for the future.

The pandemic's impact on vulnerable children was particularly felt in two critical areas: education and health. With the closure of schools for two years, many children had to discontinue their education. Although there were attempts to mitigate this disruption through online learning, the lack of affordability and access to necessary technology made this solution unfeasible for many children in vulnerable communities. As a result, a significant number of children dropped out of school, placing them at a heightened risk of exploitation, including being forced into child labour, early marriage, sexual abuse, and enduring emotional and psychosocial harm.

To address these challenges, the year 2023-24 saw the initiation of several programs aimed at bringing normalcy back into the lives of children. Our efforts focused on re-engaging children with education, restoring their health, and ensuring their protection from exploitation and abuse. This included the launch of new initiatives such as child and adolescent resource centres that provided holistic support for children, offering education, health services, and psychosocial care. These centres also became focal points for community support, helping families cope with the long-term effects of the pandemic.

Through these initiatives, the goal was not only to address immediate concerns but to create sustainable solutions that would empower children and their families, ensuring that they could overcome the long-lasting effects of the pandemic and rebuild a stronger, more resilient future.

The projects continued to focus on the following activities to address child rights issues in our intervention areas.

Education:

- Educational support through Children Activity Centres and Child and Adolescent Resource Centres
- Conducting Life skills sessions and providing psychosocial support
- Community mobilisation – to provide a protective ecosystem
- Providing timely care to lactating and pregnant mothers by conducting home visits, monitoring and tracking of the ante natal and post-natal check-ups and institutional deliveries
- Addressing malnutrition to reduce infant/child mortality- by ensuring regular supply of supplementary nutrition by the Anganwadi, (Childcare Centre) and mid-day meals for school going children.
- Ensuring awareness around menstrual hygiene for adolescent girls

Safety & Protection:

Identifying and handling cases of children being forced into child labour or pushed to become child brides

Strengthening child protection mechanisms at the village as well as district levels

Raising awareness on the negative impact of child labour and child marriage, through community meetings, also through children and adolescent groups.

CHILD RIGHTS AND YOU UK

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OVERALL IMPACT IN THE YEAR 2023-24

Overall number of children reached	47,607
Number of villages/hamlets covered	107
Number of children enrolled in schools (6-18 years)	14,207
Number of children under 1 year completely immunized	480
Number of children attended life skills sessions	1,967

KEY ACHIEVEMENTS OF THE PROJECTS SUPPORTED BY CRYUK

Grants were awarded to the following projects during the year 2023-24, the amount granted, the impact of each project is cited to demonstrate the impact the charity achieves.

JAGO FOUNDATION (Grant of £26,002) is making a significant impact in the Giridih district of Jharkhand, where it focuses on improving educational access and quality for children. Their efforts centre around two primary goals:

Ensuring Preschool Attendance for Children Aged 3 to 6: JAGO Foundation is working to make sure that every child in this age group is attending preschool. Early childhood education is crucial for laying a strong foundation for future learning and development. By focusing on preschool attendance, JAGO aims to enhance cognitive, social, and emotional development in children, preparing them for formal schooling and helping to build lifelong learning habits.

Achieving 100% School Enrolment for Children Aged 6 to 14: The foundation also aims for universal enrolment in primary and secondary education for children aged 6 to 14 years. This goal ensures that no child is left behind due to social, economic, or geographical barriers. By targeting 100% enrolment, JAGO aims to combat issues like school dropouts, illiteracy, and child labour while promoting a more inclusive and equitable education system.

JAGO's work is critical in addressing educational gaps in Giridih, a region that may face challenges such as poverty, lack of infrastructure, and limited access to quality education. By focusing on early education and universal school enrolment, the foundation is striving to create a brighter, more educated future for the children of Giridih.

Project Impact in 2023-24

- 14,308 children reached
- 10,089 children in school (age group 6-18 years)
- 1,005 children accessing pre-school education (3 to 6 years)
- 78 children and adolescent collectives with 2602 members
- 379 adolescent girls given career counselling
- 181 girls playing cricket and football

GRAM SWARAJ SANGH (Grant of £20,575) is dedicated to improving maternal health and reducing infant mortality in marginalized tribal communities across 23 villages in the Kutch district of Gujarat. The organization focuses on providing essential healthcare services, education, and support to ensure the well-being of mothers and infants in these underserved areas. By addressing the challenges faced by these communities, GRAM SWARAJ SANGH aims to significantly reduce health risks during pregnancy and childbirth, as well as enhance infant survival rates.

CHILD RIGHTS AND YOU UK

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Project Impact in 2023-24

- 2,555 children reached
- 90 children under one year completely immunized
- 43 Number of children medium underweight moved to normal
- 24 children collectives with 374 children as members
- 24 adolescent girl collectives active with 253 members
- 371 children participated in Life skills sessions

ASIAN INSTITUTE OF MANAGEMENT (AIM) TRUST (with a grant of £20,189) is working in the Mitauli block of Lakhimpur Kheri, Uttar Pradesh (UP), across 17 villages. The project's main objective is to promote the importance of education among parents and communities. AIM aims to improve the quality of education by implementing child-friendly teaching techniques and encouraging greater parental involvement in their children's schooling. This approach seeks to create a more supportive educational environment, fostering better learning outcomes and stronger community engagement in education.

Project Impact in 2023-24

- 11,852 children reached
- 4,295 children in the age group of 6-18 years enrolled in school
- 497 children in the age group of 3 to 6 years accessed pre-school education
- 67 drop out children re-enrolled in schools in the age group of 6-18 years
- 22 children's groups active with 173 members
- 17 adolescent groups active with 469 members
- 642 children participated in life-skills sessions

CRY INDIA PROJECT ON EDUCATION (with a grant of £25,773) This project in Krishna District, Andhra Pradesh, is designed to tackle significant issues surrounding education and child protection. It focuses on vulnerable children and communities, aiming to create lasting change in the region. Here's a breakdown of its key objectives:

1. **Enhancing Education Infrastructure:** Improving schools, providing better learning materials, and creating a more conducive environment for students will help boost education outcomes. The project will work towards addressing infrastructural gaps and ensuring that schools are safe, well-equipped, and accessible to all children.
2. **Promoting Early Childhood Care and Education (ECCE):** This aspect will focus on providing quality early childhood education, which is crucial for laying a strong foundation for lifelong learning. The project will establish or improve existing programs that nurture cognitive, social, and emotional development in young children.
3. **Combating Child Labor:** The project aims to identify and address the root causes of child labor by raising awareness and providing alternative educational and vocational opportunities. By reducing the economic pressures that push children into work, the project seeks to ensure children can focus on their education and well-being.
4. **Child Protection and Safety:** In a district affected by crimes against women and children, the project will work on strengthening child protection mechanisms. This includes collaborating with local authorities, community leaders, and families to ensure children's safety, prevent abuse, and provide support services for those affected.

By integrating these key areas, the project aspires to uplift the well-being of children in Krishna District, empowering them with the education and protection they deserve. Through a comprehensive approach, the project hopes to build a safer, more supportive community for future generations.

CHILD RIGHTS AND YOU UK

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Project Impact in 2023-24

- 2,572 children Impacted
- 2,415 children 6-18 years old enrolled in school
- 25 children and adolescent collectives with 1171 members
- 232 children benefitting from Stem Centres
-

SYNERGY SANSTHAN (with a grant of £14,434) is tackling the urgent health and socio-economic challenges faced by the Korku and Gond tribal communities in 10 villages of Harda district, Madhya Pradesh. The project focuses on improving maternal and child health by addressing malnutrition, promoting better health-seeking behaviours, and increasing access to quality healthcare services in this marginalized region. By strengthening healthcare systems and empowering local communities, the project aims to reduce health disparities and improve overall well-being.

Project Impact in 2023-24

- 16,320 children impacted
- 359 children under one year immunized
- 20 children and adolescent collectives with 243 members
- 243 children participated in life skills

Fund Raising and Donor Relations

Donor communication was primarily through mailers. We sent out 18 mailers through the year to donors which included updates on projects, case stories, wishes on special occasions, issue-based mailers for e.g. Girl child education, maternal and infant health etc.

Social media posts were put up on Instagram and Facebook – these posts were on various aspects – Donation appeals, child rights awareness, posts on special days like international girl child day, project videos to mention a few. In all there were 110 posts and 35 reels across the year and the organic followers grew from 122 to 180 in this year.

FINANCIAL REVIEW:

In the financial year 2023-24, CRY UK raised £81,880. primarily through individual donations and through online donations through crowd funding platforms.

Despite the lower-than-expected income, CRY UK disbursed £106,973 in support of five projects focused on addressing issues impacting children in their respective intervention areas. Additionally, funds were allocated to CRY India for programme monitoring and evaluation.

WAY FORWARD: PLANS 2023-24

CRY UK continues to be committed to supporting projects in India that focus on education and protection issues of children.

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Education & Protection:

The projects working on the issue of education will focus on providing support to enable children to continue their education and not drop out of school. Some of the key activities planned to ensure that all children get back to school and to restore their interest in school education are as follows:

- Tracking of children to ensure that they do not drop out.
- Implementing initiatives to address the growing dropout rates and to provide relevant support to children to enable them to continue to be in school like Child and Adolescent Resource Centres
- Supporting enrolment drives in villages to ensure children are enrolled in schools.
- Conducting awareness drives among parents, teachers, local governance to build the value of education and highlight the ill effects of dropping out of school, child marriage, labour, and trafficking.
- Protecting children from dropping out by ensuring the maintenance of school infrastructure.

FUNDRAISING

Our fundraising efforts for the year will focus on several strategic initiatives to increase support for our work with vulnerable children. Key components of our strategy include:

1. Website Promotion and Traffic Increase:

We will prioritize the promotion of our new website, making it a central hub for donor engagement, information sharing, and campaign updates. The goal is to increase traffic to the site, driving awareness and encouraging new donors to get involved. This will include optimizing the website for ease of use, compelling content, and clear calls to action for donations.

2. Communication with Current Donors:

Regular updates will be sent to current donors, keeping them informed about our ongoing work and the impact of their contributions on children's lives. These communications will not only share success stories and program updates but also provide insight into the challenges we face and how donors can continue to make a difference.

A focused effort will be made to renew donor support by emphasizing the continued importance of their contributions, ensuring they feel valued and informed about how their donations are being used.

3. Digital Outreach:

We will leverage digital marketing to support online fundraising campaigns, using social media, email marketing, and influencer partnerships to reach potential donors. The campaigns will be designed to tell compelling stories about the children we serve, highlighting the urgent need for resources and showcasing the impact of donations.

Interactive fundraising tools such as peer-to-peer fundraising platforms and crowdfunding campaigns will be integrated into our digital outreach, allowing supporters to create their own campaigns and share them with their networks.

4. Charity Gala for Resource Raising:

A charity gala will be organized to raise significant funds for our initiatives. This event will bring together donors, partners, and stakeholders in a celebratory atmosphere, showcasing our work and providing opportunities for in-person engagement. The gala will include a fundraising auction, guest speakers, and performances, creating an inspiring and impactful experience for attendees.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Partnerships and Collaborations:

We will work to establish strategic partnerships with foundations, associations, and networking groups that align with our mission. These partnerships will not only help us reach potential donors but also open up new avenues for collaboration and resource-sharing. Engaging with these networks will help us expand our donor base and raise awareness of our programs in broader circles.

Collaborative partnerships with corporations and businesses will also be explored for matching gifts and long-term support.

6. Strengthened Communication Plans for Building Donor Relationships:

Our communication strategy will focus on building and maintaining strong, long-lasting relationships with our donors. This will involve personalized communication, regular updates, and engagement opportunities. We will aim to make donors feel integral to our mission, showing them the direct impact of their contributions and cultivating a sense of community and partnership.

Special recognition for loyal donors and opportunities for involvement in the organization's growth and decision-making processes will be explored to increase donor retention and engagement.

Through these combined efforts, we aim to not only secure new donors but also strengthen the relationship with existing supporters, ensuring long-term sustainability for our programs that benefit vulnerable children and their communities.

The report was approved by the Trustees, and signed on their behalf by:



Mr. Ram Saradchandra Kumar
Chairperson

Date : 31 January 2025

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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 . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on its behalf by:



Mr. Ram Saradchandra Kumar
Chairperson

Date : 31 January 2025

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Child Rights and You UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Rachel Doyle



Dated: 31 January 2025

ACA DChA

MHA

Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9FS

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and Gifts		81,880	81,880	116,763
Total income		<u>81,880</u>	<u>81,880</u>	<u>116,763</u>
Expenditure on:				
Charitable activities	4	142,404	142,404	112,273
Total expenditure		<u>142,404</u>	<u>142,404</u>	<u>112,273</u>
Net movement in funds		<u>(60,524)</u>	<u>(60,524)</u>	<u>4,490</u>
Reconciliation of funds:				
Total funds brought forward		91,095	91,095	86,605
Net movement in funds		(60,524)	(60,524)	4,490
Total funds carried forward		<u><u>30,571</u></u>	<u><u>30,571</u></u>	<u><u>91,095</u></u>

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

All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	10		-		-
			<u>-</u>		<u>-</u>
Current assets					
Debtors	11	976		1,918	
Cash at bank and in hand		32,845		92,357	
		<u>33,821</u>		<u>94,275</u>	
Creditors: amounts falling due within one year	12	(3,250)		(3,180)	
		<u></u>	<u>30,571</u>	<u></u>	<u>91,095</u>
Net current assets			<u>30,571</u>		<u>91,095</u>
Total assets less current liabilities			<u>30,571</u>		<u>91,095</u>
Total net assets			<u>30,571</u>		<u>91,095</u>
Charity funds					
Restricted funds	13		-		-
Unrestricted funds	13		30,571		91,095
			<u>30,571</u>		<u>91,095</u>
Total funds			<u>30,571</u>		<u>91,095</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr. Ram Saradchandra Kumar
Chairperson

Date : 31 January 2025

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Child Rights and You UK is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number: 1119026) and Registrar of Companies (Company Registration Number: 05621889) in England and Wales.

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees' Report.

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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

Child Rights and You UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed the going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income from other fundraising activities includes income earned from fundraising events to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25% Straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12.

2.11 Fund accounting

General funds are unrestricted funds which 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.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and gifts

	Unrestricted funds 2024 £	Total funds 2024 £
Donations and Gifts	81,880	81,880
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>
Donations and Gifts	111,763	5,000
	<hr/> <hr/>	<hr/> <hr/>
	<i>Total funds 2023 £</i>	<i>116,763</i>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2024 £	Total 2024 £
Relieving needs of disadvantaged children	142,404	142,404

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Relieving needs of disadvantaged children	107,273	5,000	112,273

5. Analysis of expenditure on charitable activities - by type

	Grant funding 2024 £	Support costs 2024 £	Total funds 2024 £
Relieving needs of disadvantaged children	106,973	35,431	142,404

	<i>Grant funding 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Relieving needs of disadvantaged children	85,367	26,906	112,273

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Advertising	1,045	1,767
Governance costs	3,250	3,200
Insurance costs	863	550
Bank charges	272	221
Card charges	709	1,160
Postage and stationery	-	18
Grant monitoring fees	24,462	14,345
Website development	4,830	5,645
	<u>35,431</u>	<u>26,906</u>

6. Governance costs

	2024 £	<i>2023 £</i>
Independent Examiners' remuneration - Independent examination	3,250	3,200
	<u>3,250</u>	<u>3,200</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Grant payments to institutions

	2024	<i>2023</i>
	£	£
Jago Foundation	26,002	<i>24,712</i>
Gram Swaraj Sangh	20,575	<i>16,573</i>
Gramin Vikas Samiti	-	<i>16,008</i>
AIM Trust	20,189	<i>17,331</i>
CRY India	25,773	<i>-</i>
AIM Trust - CARC	-	<i>10,743</i>
Synergy Sansthan	14,434	<i>-</i>
	106,973	<i>85,367</i>

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 March 2024, expenses totalling £145 were reimbursed or paid directly to 1 Trustee (*2023 - £NIL to 1 Trustee*).

9. Staff costs

No staff have been employed by the Charity in the current or previous year.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2023	2,077
At 31 March 2024	<u>2,077</u>
Depreciation	
At 1 April 2023	2,077
At 31 March 2024	<u>2,077</u>
Net book value	
At 31 March 2024	<u><u>-</u></u>
At 31 March 2023	<u><u>-</u></u>

11. Debtors

	2024 £	2023 £
Other debtors	976	1,918
	<u>976</u>	<u>1,918</u>

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals	3,250	3,180
	<u>3,250</u>	<u>3,180</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Balance at 31 March 2024
	£	£	£	£
Unrestricted funds				
General funds	91,095	81,880	(142,404)	30,571

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Unrestricted funds				
General funds	<i>86,605</i>	<i>111,763</i>	<i>(107,273)</i>	<i>91,095</i>
Restricted funds				
Smallworld Foundation	-	<i>5,000</i>	<i>(5,000)</i>	-
Total of funds	86,605	116,763	(112,273)	91,095

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	33,821	33,821
Creditors due within one year	(3,250)	(3,250)
Total	<u>30,571</u>	<u>30,571</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	94,275	94,275
Creditors due within one year	(3,180)	(3,180)
Total	<u>91,095</u>	<u>91,095</u>

15. Related party transactions

Ms Kreeanne Rabadi, Trustee, is also a Director of Child Rights and You India. Ms Puja Marwaha, Trustee, is also Chief Executive Officer of Child Rights and You India. In the year, Child Rights and You UK made grant payments of £25,773 (2023 - £Nil) to Child Rights and You India and grant monitoring fees of £24,462 (2023 - £14,345).

CHILD RIGHTS AND YOU UK

England & Wales - Charity number 1119026

Accounts

Company Registration Number: 05621889
Charity Registration Number: 1119026

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

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CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Mr Ram Sarachandra Kumar, Chair Ms Nandita Khanna, Trustee Ms Kreeanne Rabadi, Trustee Ms Puja Marwaha, Trustee Mr Vivek Govil, Trustee Ms Raga D'Silva, Trustee Lord Prof. Bhikhu Parekh, Trustee
Company registered number	05621889
Charity registered number	1119026
Registered office	C/O Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Independent Examiner	MHA Chartered Accountants MHA House Charter Court Swansea Enterprise Park Swansea SA7 9FS
Bankers	National Westminster Bank 94 Moorgate Finsbury London EC2M 6UR
Solicitors	Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Company secretary	Pennsec Limited

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the accounting and reporting by charities : Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(Effective 1 January 2019).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT STRUCTURE

STRUCTURE

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child Rights and You UK registered as a Charity on May 1st 2007 with the Charity Commission. The Charity's registration number is 1119026. The Charity is governed by its Memorandum and Articles of Association dated November 14th, 2005 as amended by special resolution dated January 25th, 2007. The company is limited by guarantee (company registration number 5621889) and does not have share capital. The liability of the members is limited to £10 each.

GOVERNANCE AND MANAGEMENT

The Charity has Trustees that are based in UK and India. Administrators of the Charity support the Trustees. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives, planning future activities and setting the grant-making policy for the year.

SELECTION, APPOINTMENT AND REMOVAL OF TRUSTEES

Prospective Trustees are recommended and interviewed by the current Board to assess their particular interests, skills, experience, area of expertise and their potential contribution. Background research is undertaken on the potential candidates' reputation, credibility and suitability. Appointment is approved by all members of the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims, objects and projects of the Charity. They are briefed on the Charity's business plan and recent financial performance.

If a Trustee is unable, unwilling or no longer suitable to act as a Trustee, the Board may require that he/she resign from office.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

RISK MANAGEMENT

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The Objectives of the Charity as per its governing document, and for the furtherance of public benefit, are:

- To relieve the needs of socially and economically disadvantaged children in order to improve their condition, especially children in India or of Indian descent.
- To be a voice of authority on child rights and the situation of children in India.
- To empower marginalized communities and enable them to build a sustainable future for their children.
- To be a catalyst for change for individuals, civil society and government policy to transform the situation of children in India
- To ensure basic rights to survival, protection, development and participation to all children in India.

ACTIVITIES FOR PUBLIC BENEFIT

CRY UK strongly advocates for every child's right to a childhood - to live, to learn, to grow and to play. It is alarming to know that every day millions of children in India are denied these basic rights. Many have no access to an education, proper healthcare or nutrition; are forced to work as labourers to support their family's income; girls become brides and even mothers much before the age of 18, and a growing number of children are trafficked, abused and exploited every day. It is under these challenging circumstances that CRY UK seeks to restore to children their lost childhood.

CRY UK works on 4 key thematic areas; **Education (Right to Development), Health & Nutrition (Right to Survival), Safety & Protection (Right to Protection), Child Participation (Right to Participation)**

Working with some of the most marginalized and vulnerable children, within their communities and their family structures, CRY UK aims to address the root causes of why children are kept away from their basic rights, and to find sustainable solutions.

Our approach on the ground focuses on:

- Empowering children to have a voice in matters that affect them
- Addressing immediate, critical needs of children e.g. providing non-formal education classes to drop-outs
- Influencing knowledge, attitudes and practices of parents that impact children e.g. breast feeding practices
- Mobilization and empowerment of underprivileged communities
- Capacity building of service providers e.g. teachers etc.

In summary, CRY UK's reason for being is to ensure happy and healthy childhoods, and to bring about lasting change in children's lives.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

CRY UK's key activities are to:

- a) Raise awareness about the situation of children in India
- b) Mobilise public support in the UK for children in India; and
- c) Raise funds for local grassroots projects in India that work towards ensuring the rights of children

We work closely with CRY, our partner in India that has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. CRY UK operates with impeccable standards of trust, transparency, equality and accountability.

We report periodically to all our supporters, donors and volunteers, on the progress of each of the initiatives we support.

ACHIEVEMENTS

OVERVIEW OF THE YEAR

In the year 2022-23 the main objective of our work with vulnerable communities and their children was to address the impact and the challenges brought on by the pandemic, which were unprecedented.

The pandemic had a significant and adverse impact on vulnerable children especially on two aspects: education and health. The closure of schools for two years forced children to discontinue their education. While there were efforts to minimize this impact through online learning, due to lack of affordability and access to online resources, this was not a feasible option for many children from vulnerable communities. Children were pushed to drop out of school which put them at risk of exploitation such as being forced into labour, early marriage, sexual abuse, emotional and psychosocial harm.

The health and nutrition of children was also compromised because of worsened economic condition of parents due to loss of livelihoods, the non-availability or closure of government welfare schemes of health and nutrition – like mid-day meals, closure of Anganwadis.

To ensure that the situation did not become a child rights crisis, initiatives were formulated which focussed on the following:

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Education:

- Educational support through Children Activity Centres and Child and Adolescent Resource Centres
- Conducting Life skills sessions and providing psychosocial support
- Community mobilisation – to provide a protective ecosystem

Health & Nutrition:

- Working with Government health care facilities to ensure vaccinations for other preventable diseases
- Providing timely care to lactating and pregnant mothers by conducting home visits, monitoring and tracking of the ante natal and post-natal check-ups and institutional deliveries
- Addressing malnutrition to reduce infant/child mortality- by ensuring regular supply of supplementary nutrition by the Anganwadi, (Childcare Centre) and mid-day meals for school going children.
- Ensuring awareness around menstrual hygiene for adolescent girls

Safety & Protection:

- Identifying and handling cases of children being forced into child labour or pushed to become child brides
- Strengthening child protection mechanisms at the village as well as district levels
- Raising awareness on the negative impact of child labour and child marriage, through community meetings, also through children and adolescent groups.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

OVERALL IMPACT IN THE YEAR 2022-23

Overall number of children reached	41,337
Number of villages/hamlets covered	107
Number of children enrolled in schools (6-18 years)	14,207
Number of children under 1 year completely immunized	480
Number of children attended life skills sessions	1,967
Number of children collectives	101
Number of members in the children collectives	3,157
Number of Adolescent collectives	99
Number of members in the Adolescent collectives	1,566

KEY ACHIEVEMENTS OF THE PROJECTS SUPPORTED BY CRYUK

Grants were awarded to the following projects during the year 2022-23, the amount granted, the impact of each project is cited to demonstrate the public benefit the charity achieves.

JAGO FOUNDATION (£24,712)

JAGO Foundation works across 40 villages in the Giridih district in Jharkhand. JAGO is working towards ensuring all children between ages 3 to 6 years are attending preschool and that there is 100% enrolment of children in school between ages 6 to 14 years.

Project Impact in 2022-23

- 14,308 children reached
- 10,089 children in school (age group 6-18 years)
- 1,005 children accessing pre-school education (3 to 6 years)
- 98 children prepared to take admission in Class I from ICDS*
- 40 children collectives with 1981 child members
- 38 adolescent girls collectives with 621 members
- 367 adolescent girls given career counselling
- 115 girls playing cricket and football

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GRAM SWARAJ SANGH (£ 16,573)

GSS works in the 23 hamlets in the Kutch district in Gujarat. GSS works to ensure better maternal health and a reduction in infant mortality within the project area.

Project Impact in 2022-23

- 2,555 children reached
- 121 children under one year completely immunized
- 43 Number of children medium underweight moved to normal
- 17 children collectives with 202 children as members
- 17 adolescent girl collectives active with 171 members
- 671 children participated in Life skills sessions

GRAMIN VIKAS SAMITI (£ 16,008)

GVS works across 27 villages in Damoh district of Madhya Pradesh. GVS is working to improve health infrastructures, reduce neonatal, infant, child and maternal mortality rates and addressing nutritional anaemia as well as cases of malnutrition.

Project Impact in 2022-23

- 16,320 children impacted
- 359 children under 1 year completely immunized
- 258 medium underweight (MUW) children who moved to normal
- 346 institutional deliveries
- 27 children collectives with 682 members
- 27 adolescent girl children collectives with 448 members
- 570 children participated in life skills sessions

ASIAN INSTITUTE OF MANAGEMENT (AIM) TRUST (£ 17,331)

AIM is working in Mitauli block of Lakhimpur Kheri, Uttar Pradesh (UP). The organization is active across 17 villages. The objective of the project is to promote the importance of education amongst parents and communities and improve the quality of education through child-friendly teaching techniques and encouraging parental involvement in children's schooling.

Project Impact in 2022-23

- 8,154 children reached
- 4,118 children in the age group of 6-18 years enrolled in school
- 497 children in the age group of 3 to 6 years accessed pre-school education
- 67 drop out children re-enrolled in schools in the age group of 6-18 years
- 17 children's groups active with 292 members
- 17 adolescent groups active with 326 members
- 617 children participated in life-skills sessions

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FOR THE YEAR ENDED 31 MARCH 202

FINANCIAL REVIEW:

In the financial year 2022-23 CRY UK raised £116,764 against a projected budget of £92,700. CRY UK disbursed £85,367 to four projects working on issues that affect children in the respective intervention areas and to CRY India for programme monitoring and evaluation. CRY UK achieved a surplus of £4,490 during the period (2022 - £49,295). At 31st March 2023, CRY UK had total net assets of £91,095 (2022 - £86,605) and £92,357 held as cash in the bank and in hand.

The charity has budgeted further grant income and expenditure for 2023/24 and expect a surplus for the period.

The website was redeveloped, and the new version was up and running in the third quarter of the year which is expected to help improve visibility and donations in the upcoming period.

GOING CONCERN:

The Trustees appreciate the various external and internal factors that prove a risk to going concern. Nowwithstanding these though, the trustees have assessed that the charity is a going concern and the financial statements have been prepared on this basis.

RESERVES POLICY:

The board have established a policy which ensures the charity can meet its obligations for all current projects and ensures that the balance on unrestricted reserves is sufficient to cover running costs for a specified time, unforeseen or contingent costs. CRY UK have minimal administrative expenses which will impact the reserves of the charity.

WAY FORWARD: PLANS 2023-24

CRY UK continues to be committed to supporting projects in India that focus on education, health and protection issues of children.

Education & Protection:

The projects working on the issue of education will focus on providing support to enable children to continue their education and not drop out of school. Some of the key activities planned to ensure that all children get back to school and to restore their interest in school education are as follows:

- Tracking of children to ensure that they do not drop out.
- Implementing initiatives to address the growing dropout rates and to provide relevant support to children to enable them to continue to be in school like Child and Adolescent Resource Centres
- Supporting enrolment drives in villages to ensure children are enrolled in schools.
- Conducting awareness drives among parents, teachers, local governance to build the value of education and highlight the ill effects of dropping out of school, child marriage, labour, and trafficking.
- Protecting children from dropping out by ensuring the maintenance of school infrastructure.

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Health and Nutrition:

For children to grow up healthy, receiving proper nutrition at the right time is critical – even more so for those who are born underweight. The lack of a nutritious diet can lead to severe malnutrition, anaemia, lifelong poor health and in worst cases, even death. The interventions would reach out to expectant mothers and lactating mothers ensuring they are able to access pre and post-natal care to ensure safe deliveries and to protect children from being underweight at birth.

- Ensuring prenatal and postnatal care (proper immunization and prenatal medicines) for all expecting mothers through regular tracking, monitoring, and counselling as per the recommended schedule
- Growth monitoring of children and ensure their access to complete immunisation
- Creating awareness on the importance of breastfeeding and best practices to follow during pregnancy
- Partnering with local government systems and healthcare workers to ensure access by community to primary healthcare
- Enabling home grown kitchen gardens to address nutritional needs
- Supporting Anganwadi workers with the provision of rations

Our fundraising efforts primarily would involve the promotion of the new website and the focus would be to increase the traffic to the website and therefore focus on getting new donors.

Communication to current donors will be sent out on regular intervals keeping them updated about our work with children and also for renewing their support.

We will be supporting online fundraising through digital marketing and campaigns. We would also be looking at conducting a charity gala to raise resources.

We will also endeavour to forge partnerships with foundations, associations, and networking groups to reach out to prospective donors, and communication plans will be strengthened for building relationships with current donors.

The report was approved by the Trustees, on 22/12/2023 and signed on their behalf by:



Mr. Ram Saradchandra Kumar

Chairperson

CHILD RIGHTS AND YOU UK

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....
Mr. Ram Saradchandra Kumar, Chairperson

Date: 22 DECEMBER 2023

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Child Rights and You UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Rachel Doyle

Dated: 22.12.23

ACA FCCA

MHA

Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9FS

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

CHILD RIGHTS AND YOU UK
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STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and Gifts	3	111,763	5,000	116,763	43,124
Total income		111,763	5,000	116,763	43,124
Expenditure on:					
Charitable activities	4	107,273	5,000	112,273	(6,171)
Total expenditure		107,273	5,000	112,273	(6,171)
Net movement in funds		4,490	-	4,490	49,295
Reconciliation of funds:					
Total funds brought forward		86,605	-	86,605	37,310
Net movement in funds		4,490	-	4,490	49,295
Total funds carried forward		91,095	-	91,095	86,605

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

All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

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REGISTERED NUMBER: 05621889

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		-		-
			<u>-</u>		<u>-</u>
Current assets					
Debtors	11	1,918		17,419	
Cash at bank and in hand		92,357		72,366	
		<u>94,275</u>		<u>89,785</u>	
Creditors: amounts falling due within one year	12	(3,180)		(3,180)	
Net current assets			<u>91,095</u>		<u>86,605</u>
Total assets less current liabilities			<u>91,095</u>		<u>86,605</u>
Total net assets			<u>91,095</u>		<u>86,605</u>
Charity funds					
Restricted funds	13		-		-
Unrestricted funds	13		91,095		86,605
Total funds			<u>91,095</u>		<u>86,605</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023


The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
22 DECEMBER 2023 and signed on their behalf by:


.....
Mr. Ram Saradchandra Kumar, Chairperson

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Child Rights and You UK is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number: 1119026) and Registrar of Companies (Company Registration Number: 05621889) in England and Wales.

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees' Report.

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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

Child Rights and You UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed the going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income from other fundraising activities includes income earned from fundraising events to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25% Straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12.

2.11 Fund accounting

General funds are unrestricted funds which 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.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and gifts

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations and Gifts	111,763	5,000	116,763
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations and Gifts	42,379	745	43,124
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Relieving needs of disadvantaged children	107,273	5,000	112,273

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Relieving needs of disadvantaged children	(6,916)	745	(6,171)

5. Analysis of expenditure on charitable activities - by type

	Grant funding 2023 £	Support costs 2023 £	Total funds 2023 £
Relieving needs of disadvantaged children	85,367	26,906	112,273

	<i>Grant funding 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Relieving needs of disadvantaged children	(21,161)	14,990	(6,171)

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Advertising	1,767	2,585
Governance costs	3,200	3,180
Insurance costs	550	746
Data protection charges	-	35
Bank charges	221	312
Card charges	1,160	858
Foreign exchange (gain)	-	(3,171)
Grant monitoring fees	14,345	10,445
Website development	5,645	-
Printing, post and stationery	18	-
	<u>26,906</u>	<u>14,990</u>

6. Governance costs

	2023 £	2022 £
Independent Examiners' remuneration - Independent examination	3,200	3,180
Total	<u>3,200</u>	<u>3,180</u>

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Grant payments to institutions

	2023 £	2022 £
Jago Foundation	24,712	-
Gram Swaraj Sangh	16,573	-
Gramin Vikas Samiti	16,008	-
AIM Trust	17,331	-
CRY India	-	(21,161)
AIM Trust - CARC	10,743	-
	<u>85,367</u>	<u>(21,161)</u>

During the previous year, an underspend of £21,161 of grant funding to CRY India was identified and recognised as amounts owing to the Charity. This represents the underspend on grants paid by the Charity in the financial years up to 31st March 2020. This has therefore been recognised by the Charity as negative grant expenditure, as detailed above.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Staff costs

No staff have been employed by the Charity in the current or previous year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2022	2,077
At 31 March 2023	<u>2,077</u>
Depreciation	
At 1 April 2022	2,077
At 31 March 2023	<u>2,077</u>
Net book value	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

11. Debtors

	2023 £	2022 £
Other debtors	-	10,716
Other debtors	1,918	1,703
Accrued income	-	5,000
	<u>1,918</u>	<u>17,419</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	<u>3,180</u>	<u>3,180</u>

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General funds	86,605	111,763	(107,273)	91,095
	<u>86,605</u>	<u>111,763</u>	<u>(107,273)</u>	<u>91,095</u>
Restricted funds				
Covid-19	-	-	-	-
Smallworld Foundation	-	5,000	(5,000)	-
	<u>-</u>	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
Total of funds	<u>86,605</u>	<u>116,763</u>	<u>(112,273)</u>	<u>91,095</u>

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General funds	37,310	42,379	6,916	86,605
	<u>37,310</u>	<u>42,379</u>	<u>6,916</u>	<u>86,605</u>
Restricted funds				
Covid-19	-	745	(745)	-
Smallworld Foundation	-	-	-	-
	<u>-</u>	<u>745</u>	<u>(745)</u>	<u>-</u>
Total of funds	<u>37,310</u>	<u>43,124</u>	<u>6,171</u>	<u>86,605</u>

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	94,275	94,275
Creditors due within one year	(3,180)	(3,180)
Total	91,095	91,095

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	89,040	745	89,785
Creditors due within one year	(3,180)	-	(3,180)
Difference	745	(745)	-
Total	86,605	-	86,605

15. Related party transactions

Ms Kreeanne Rabadi, Trustee, is also a Director of Child Rights and You India. Ms Puja Marwaha, Trustee, is also Chief Executive Officer of Child Rights and You India. In the year, Child Rights and You UK made grant payments of £Nil (2022 - (£21,161)) to Child Rights and You India and grant monitoring fees of £14,345 (2022 - £10,445) As at the 31st March 2023, there was an outstanding debtor balance of £Nil (2022 - £10,716) owed from Child Rights and You India.

CHILD RIGHTS AND YOU UK

England & Wales - Charity number 1119026

Accounts

Company Registration Number: 05621889
Charity Registration Number: 1119026

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

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CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees Mr Ram Sarachandra Kumar, Chair
Ms Nandita Khanna, Trustee
Ms Kreeanne Rabadi, Trustee
Ms Puja Marwaha, Trustee
Mr Vivek Govil, Trustee
Ms Raga Olga D'silva, Trustee
Lord Prof. Bhikhu Parekh, Trustee

Company registered number 05621889

Charity registered number 1119026

Registered office C/O Penningtons Manches LLP
125 Wood Street
London
EC2V 7AW

Independent Examiner MHA MacIntyre Hudson
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

Bankers National Westminster Bank
94 Moorgate
Finsbury
London
EC2M 6UR

Solicitors Penningtons Manches LLP
125 Wood Street
London
EC2V 7AW

Company secretary Pennsec Limited

**CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT STRUCTURE

STRUCTURE

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child Rights and You UK registered as a Charity on May 1st, 2007 with the Charity Commission. The Charity's registration number is 1119026. The Charity is governed by its Memorandum and Articles of Association dated November 14th, 2005 as amended by special resolution dated January 25th, 2007. The company is limited by guarantee (company registration number 5621889) and does not have share capital. The liability of the members is limited to £10 each.

GOVERNANCE AND MANAGEMENT

The Charity has Trustees that are based in UK and India. Administrators of the Charity support the Trustees. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives, planning future activities and setting the grant-making policy for the year.

SELECTION, APPOINTMENT AND REMOVAL OF TRUSTEES

Prospective Trustees are recommended and interviewed by the current Board to assess their particular interests, skills, experience, area of expertise and their potential contribution. Background research is undertaken on the potential candidates' reputation, credibility and suitability. Appointment is approved by all members of the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims, objects and projects of the Charity. They are briefed on the Charity's business plan and recent financial performance.

If a Trustee is unable, unwilling or no longer suitable to act as a Trustee, the Board may require that he/she resign from office.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

RISK MANAGEMENT

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The Objectives of the Charity as per its governing document, and for the furtherance of public benefit, are:

- To relieve the needs of socially and economically disadvantaged children in order to improve their condition, especially children in India or of Indian descent.
- To be a voice of authority on child rights and the situation of children in India.
- To empower marginalised communities and enable them to build a sustainable future for their children.
- To be a catalyst for change for individuals, civil society and government policy to transform the situation of children in India
- To ensure basic rights to survival, protection, development and participation to all children in India.

ACTIVITIES FOR PUBLIC BENEFIT

CRY UK strongly advocates for every child's right to a childhood - to live, to learn, to grow and to play. It is alarming to know that every day millions of children in India are denied these basic rights. Many have no access to an education, proper healthcare or nutrition; are forced to work as labourers to support their family's income; girls become brides and even mothers much before the age of 18, and a growing number of children are trafficked, abused and exploited every day. It is under these challenging circumstances that CRY UK seeks to restore to children their lost childhood.

CRY UK works on 4 key thematic areas; **Education (Right to Development), Health & Nutrition (Right to Survival), Safety & Protection (Right to Protection), Child Participation (Right to Participation)**

Working with some of the most marginalized and vulnerable children, within their communities and their family structures, CRY UK aims to address the root causes of why children are kept away from their basic rights, and to find sustainable solutions.

Our approach on the ground focuses on:

- Empowering children to have a voice in matters that affect them
- Addressing immediate, critical needs of children e.g. providing non-formal education classes to drop-outs
- Influencing knowledge, attitudes and practices of parents that impact children e.g. breast feeding practices
- Mobilization and empowerment of underprivileged communities
- Capacity building of service providers e.g. teachers etc.

In summary, CRY UK's reason for being is to ensure happy and healthy childhoods, and to bring about lasting change in children's lives.

**CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)**

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

CRY UK's key activities are to:

- a) Raise awareness about the situation of children in India
- b) Mobilise public support in the UK for children in India; and
- c) Raise funds for local grassroots projects in India that work towards ensuring the rights of children

We work closely with CRY, our partner in India that has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. CRY UK operates with impeccable standards of trust, transparency, equality and accountability.

We report periodically to all our supporters, donors and volunteers, on the progress of each of the initiatives we support.

ACHIEVEMENTS

OVERVIEW OF THE YEAR

The year 2021-22 brought in the second wave of the Pandemic bringing in its wake a crisis that had severe consequences for marginalised communities and their children.

For these economically vulnerable communities, the loss of livelihoods in the first wave had pushed them into economic hardships and the second surge continued to worsen their struggles. Prolonged and total lockdown, pushed many children to drop out of school and put them at risk of exploitation such as being forced into early marriage, begging, child labour, sexual abuse, as well as hunger, emotional, and psychosocial harm.

To ensure that the situation did not become a child rights crisis in the long term a resilience and recovery plan for underprivileged children was formulated which focussed on the following:

Pandemic Preparedness & Management:

The second wave had given rise to several apprehensions and questions regarding the safety measures, testing facilities and vaccinations that had to be addressed on priority. To ensure communities stay informed and aware the efforts were directed towards the following.

- Sensitising communities about safety precautions
- Raising awareness on the available vital medicines and oxygen supply
- Organising awareness drives on COVID-19 and preventing its spread
- Providing psychosocial support to children to help them cope with the distress caused by the closure of schools for over a year

CHILD RIGHTS AND YOU UK
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Health & Nutrition:

With the loss of livelihoods in case of certain families, the closure of government mechanisms like primary healthcare centres and the school midday meal scheme, children's health and nutrition was severely affected. Children were unable to get proper nutrition, timely immunization or proper healthcare, and thus our efforts were to ensure the following:

- Working with Government health care facilities to ensure vaccinations for other preventable diseases
- Providing timely care to lactating and pregnant mothers by conducting home visits, monitoring and tracking of the ante natal and post natal check-ups and institutional deliveries
- Addressing malnutrition to reduce infant/child mortality- by ensuring regular supply of supplementary nutrition by the Anganwadi, (Childcare Centre) and mid-day meals for school going children were distributed as take home rations.
- Ensuring awareness around menstrual hygiene

Safety & Protection:

There was a significant rise in the cases of child labour, child marriage and trafficking in the first wave of COVID. Given the severity of the second wave, this number was rising exponentially. To ensure children stay protected from abuse and exploitation, the projects focussed on:

- Identifying and handling cases of children being forced into child labour or pushed to become child brides
- Strengthening child protection mechanisms at the village as well as district levels
- Raising awareness on the negative impact of child labour and child marriage, through community meetings, also through children and adolescent groups.

Education:

The closure of schools for over a year and the severe lack of digital access led to a gap in children's education. To ensure children do not drop out permanently, the efforts made were as follows:

- Educational support by providing work sheets, guides and digital support to help children continue studying
- Conducting community based study sessions for children in small groups
- Addressing the significant psychological distress children were facing at this time

The long gap from school due to lockdown has meant that children were losing touch with their school subjects and the habit/routine of structured learning. This would have severe implications on children when schools reopened. To address this issue of learning gap a short-term Bridge School Program for 8 months was implemented with particular emphasis on children from Std VI to Std XII who were at risk of becoming child labor and dropping out of the school system.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

OVERALL IMPACT IN THE YEAR 2021-22

Overall number of children reached	40,988
Number of villages/hamlets covered	107
Number of children enrolled in schools (6-18Years)	11,486
Number of children under 1 year completely immunized	406
Number of children attended life skills sessions	2789

KEY ACHIEVEMENTS OF THE PROJECTS SUPPORTED BY CRYUK

Grants were awarded to the following projects during the year 2020-21, and were paid in 2021-22; the impact of each project is cited to demonstrate the public benefit the charity achieves.

JAGO FOUNDATION

JAGO Foundation works across 40 villages in the Giridih district in Jharkhand. JAGO is working towards ensuring all children between ages 3 to 6 years are attending preschool and that there is 100% enrolment of children in school between ages 6 to 14 years.

Project Impact in 2021-22

- 14,308 children reached
- 7,536 children in school (age group 6-18 years)
- 1,124 children accessing pre-school education (3 to 6 years)
- 110 children prepared to take admission in Class I from ICDS*
- 78 children collectives with 2602 children empowered as members
- 38 adolescent girls collectives with 621 members empowered
- 1530 children participated in Life skills sessions

CHILD RIGHTS AND YOU UK
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

GRAM SWARAJ SANGH

GSS works in the 23 hamlets in the Kutch district in Gujarat. GSS works to ensure better maternal health and a reduction in infant mortality within the project area.

Project Impact in 2021-22

- 2,622 children reached
- 93 children under one year completely immunized
- 16 children with Severe Acute Malnutrition (SAM) moved to Moderate Acute Malnutrition (MAM)
- 16 children with MAM moved to Normal
- 23 children collectives with 550 children as members
- 23 adolescent girl collectives active with 273 members
- 470 children participated in Life skills sessions

GRAMIN VIKAS SAMITI

GVS works across 27 villages in Damoh district of Madhya Pradesh. GVS is working to improve health infrastructures, reduce neonatal, infant, child and maternal mortality rates and addressing nutritional anaemia as well as cases of malnutrition.

Project Impact in 2021-22

- 16,180 children impacted 309 children under 1 year completely immunized
- 410 malnourished children were registered with ICDS
- 70 Severe Underweight (SUW) children who moved to normal
- 199 lactating mothers and 625 adolescent girls received take home rations from ICDS
- 27 children collectives with 565 members
- 27 adolescent girl children collectives with 546 members
- 565 children participated in child centre module sessions

ASIAN INSTITUTE OF MANAGEMENT (AIM) TRUST

AIM is working in Mitauli block of Lakhimpur Kheri, Uttar Pradesh (UP). The organization is active across 17 villages. The objective of the project is to promote the importance of education amongst parents and communities and improve the quality of education through child-friendly teaching techniques and encouraging parental involvement in children's schooling.

Project Impact in 2021-22

- 7,878 children reached
- 2,614 children in the age group of 6-14 years enrolled in school
- 1,336 children in the age group of 15-18 years enrolled in school
- 45 drop out children re-enrolled in schools in the age group of 6-18 years
- 17 children's groups active with 269 members
- 17 adolescent groups active with 231 members
- 224 children participated in life-skills sessions

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW:

In the financial year 2021-22, CRY UK raised £43,124 against a projected budget of £70,000. The second wave Covid-19 pandemic prevented us in holding any events and our primary fund-raising event that was scheduled for the last quarter of the year was cancelled. CRY continued to get support, however, from regular donors online through the year.

CRY UK disbursed GBP 69,732 to four projects working on issues that affect children in the respective intervention areas. These grants were recognised in 2020-21 as grant commitments at the year-end. During the year, an underspend of £21,161 (2021: £13,457) of grant funding to CRY India was identified. This has therefore been recognised by the Charity as negative grant expenditure. Further details can be found in Note 7 to the accounts. No grants have been committed in the current reporting year, however the Trustees have approved a budgeted spend on grants for 2022/23, and grants are therefore expected to be awarded in the next financial year.

GRANT-MAKING POLICY:

The objects of the charity are to enhance the lives of underprivileged children, mainly children living in India, and in particular by promoting, sponsoring and facilitating programs, projects and activities that facilitate these objects.

Based on CRY UK's projected deployment budget for the year and certain needs of the charity, e.g. geographical or issue preference, CRY (India) proposes a set of projects to the Board of trustees of CRY UK. The Board then pass a resolution to fund the projects that are selected.

CRY (India) has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. The organisation hence monitors the CRY UK grants, and ensures reporting to CRY UK as per its requirements.

RESERVES POLICY:

CRY UK does not have any full-time employees and hence administrative expenditure is minimal. A Reserves Policy will hence be considered at a later stage. As at the year-end, the Charity held unrestricted funds of £86,605 (2021: £37,310) and restricted funds of £Nil (2021: £Nil).

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

WAY FORWARD: PLANS 2022-23

CRY UK continues to be committed to supporting projects in India that focus on education, health and protection issues of children.

Education & Protection:

The projects working on the issue of education will focus on providing support to enable children to continue their education and not drop out of school permanently. Some of the key activities planned to ensure that all children get back to school and to restore their interest in school education are as follows:

- Conducting study sessions to supplement classroom learning for children through digital tablets with guidance from qualified teachers
- Making up for the lost time by helping them build knowledge and expanding their minds with exposure to relevant and useful skills and content through digital platforms
- Supporting enrolment drives in villages to ensure children are in schools and to help them continue their education
- Conducting awareness drives among parents, teachers, local governance to build the value of education and highlight the ill effects of dropping out of school, child marriage, labour, and trafficking.
- Protecting children from dropping out by ensuring the maintenance of school infrastructure

Health and Nutrition:

For children to grow up healthy, receiving proper nutrition at the right time is critical – even more so for those who are born underweight. The lack of a nutritious diet can lead to severe malnutrition, anaemia, lifelong poor health and in worst cases, even death. The interventions would reach out to expectant mothers and lactating mothers ensuring they are able to access pre and post natal care to ensure safe deliveries and to protect children from being underweight at birth.

- Ensuring prenatal and postnatal care (proper immunization and prenatal medicines) for all expecting mothers through regular tracking, monitoring, and counselling as per the recommended schedule
- Growth monitoring of children and ensure their access to complete immunisation
- Creating awareness on the importance of breastfeeding and best practices to follow during pregnancy
- Partnering with local government systems and healthcare workers to ensure access by community to primary healthcare
- Enabling home grown kitchen gardens to address nutritional needs
- Supporting Anganwadi workers with the provision of rations

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

On the resource mobilisation front, our focus in the year would be to launch a new website that would be more user friendly and engaging, hence effective in attracting new supporters.

We will be supporting online fundraising through digital marketing and campaigns.

We will also endeavour to forge partnerships with foundations, associations, and networking groups to reach out to prospective donors, and communication plans will be strengthened for building relationships with current donors.

The report was approved by the Trustees, on 21/12/2022 and signed on their behalf by:



Mr. Ram Saradchandra Kumar

Chairperson

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by order of the members of the board of Trustees on 21/12/2022 and signed on its behalf by:



.....
Mr. Ram Saradchandra Kumar, Chairperson

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent Examiner's Report to the Trustees of Child Rights and You UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 22/12/2022

Stuart McKay BSc FCA DChA

MHA MacIntyre Hudson
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and Gifts	3	42,379	745	43,124	126,092
Total income		42,379	745	43,124	126,092
Expenditure on:					
Charitable activities	4,5	(6,916)	745	(6,171)	92,398
Total expenditure		(6,916)	745	(6,171)	92,398
Net movement in funds		49,295	-	49,295	33,694
Reconciliation of funds:					
Total funds brought forward		37,310	-	37,310	3,616
Net movement in funds		49,295	-	49,295	33,694
Total funds carried forward		86,605	-	86,605	37,310

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

All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		-		-
			-		-
Current assets					
Debtors	11	17,419		1,236	
Cash at bank and in hand		72,366		112,038	
		89,785		113,274	
Creditors: amounts falling due within one year	12	(3,180)		(75,964)	
Net current assets			86,605		37,310
Total net assets			86,605		37,310
Charity funds					
Restricted funds	13		-		-
Unrestricted funds	13		86,605		37,310
Total funds			86,605		37,310

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Mr. Ram Saradchandra Kumar, Chairperson

Date: **21 DECEMBER 2022**

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Child Rights and You UK is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number: 1119026) and Registrar of Companies (Company Registration Number: 05621889) in England and Wales.

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees' Report.

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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

Child Rights and You UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed the going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income from other fundraising activities includes income earned from fundraising events to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25% Straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12.

2.11 Fund accounting

General funds are unrestricted funds which 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.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and gifts

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations and Gifts	<u>42,379</u>	<u>745</u>	<u>43,124</u>
		<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations and Gifts		<u>126,092</u>	<u>126,092</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Relieving needs of disadvantaged children	(6,916)	745	(6,171)

All expenditure recognised in the prior year was allocated to Unrestricted funds. Negative expenditure has been recognised in the current year due to an underspend on grants previously paid. Please see Note 7 for further details.

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Relieving needs of disadvantaged children	92,398	92,398

5. Analysis of expenditure on charitable activities - by type

	Grant funding 2022 £	Support costs 2022 £	Total funds 2022 £
Relieving needs of disadvantaged children	(21,161)	14,990	(6,171)

	<i>Grant funding 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Relieving needs of disadvantaged children	87,435	4,963	92,398

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Website development	2,585	-
Governance costs	3,180	3,060
Insurance costs	746	581
Data protection charges	35	-
Bank charges	312	375
Card charges	858	854
Postage and stationery	-	93
Foreign exchange (gain)	(3,171)	-
Grant monitoring fees	10,445	-
	<u>14,990</u>	<u>4,963</u>

6. Governance costs

	2022 £	2021 £
Independent Examiners' remuneration - Independent examination	3,180	3,060
Total	<u>3,180</u>	<u>3,060</u>

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Grant payments to institutions

	2022	2021
	£	£
Jago Foundation	-	34,368
Gram Swaraj Sangh	-	21,565
Gramin Vikas Samiti	-	23,361
AIM Trust	-	21,598
CRY India	(21,161)	(13,457)
	<hr/> (21,161) <hr/>	<hr/> 87,435 <hr/>

During the year, an underspend of £21,161 (2021: £13,457) of grant funding to CRY India was identified and recognised as amounts owing to the Charity. This represents the underspend on grants paid by the Charity in the financial years up to 31st March 2020. This has therefore been recognised by the Charity as negative grant expenditure, as detailed above.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - *ENIL*).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - *ENIL*).

9. Staff costs

No staff have been employed by the Charity in the current or previous year.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2021	2,077
At 31 March 2022	<u>2,077</u>
Depreciation	
At 1 April 2021	2,077
At 31 March 2022	<u>2,077</u>
Net book value	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

11. Debtors

	2022 £	2021 £
Other debtors	10,716	-
Accrued income	5,000	-
Gift aid recoverable	1,703	1,236
	<u>17,419</u>	<u>1,236</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Grants payable	-	72,904
Accruals	3,180	3,060
	<u>3,180</u>	<u>75,964</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021	Income	Expenditure	Balance at 31 March 2022
	£	£	£	£
Unrestricted funds				
General funds	<u>37,310</u>	<u>42,379</u>	<u>6,916</u>	<u>86,605</u>
Restricted funds				
Covid-19	<u>-</u>	<u>745</u>	<u>(745)</u>	<u>-</u>
Total of funds	<u><u>37,310</u></u>	<u><u>43,124</u></u>	<u><u>6,171</u></u>	<u><u>86,605</u></u>

During the year, donations of £745 were received for the purpose of raising awareness of Covid-19 and Covid-19 prevention. These funds were fully utilised in the current reporting period.

Statement of funds - prior year

	Balance at 1 April 2020	Income	Expenditure	Balance at 31 March 2021
	£	£	£	£
Unrestricted funds				
General funds	<u>3,616</u>	<u>126,092</u>	<u>(92,398)</u>	<u>37,310</u>

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	89,040	745	89,785
Creditors due within one year	(3,180)	-	(3,180)
Difference	745	(745)	-
Total	86,605	-	86,605

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	113,274	113,274
Creditors due within one year	(75,964)	(75,964)
Total	37,310	37,310

15. Related party transactions

Ms Kreeanne Rabadi, Trustee, is also a Director of Child Rights and You India. Ms Puja Marwaha, Trustee, is also Chief Executive Officer of Child Rights and You India. In the year, Child Rights and You UK made grant payments of £(21,161) (2021 - £(13,457)) to Child Rights and You India and grant monitoring fees of £10,445 (2021 - £Nil). As at the 31st March 2022, there was an outstanding debtor balance of £10,716 (2021 - £NIL) owed from CRY India.

CHILD RIGHTS AND YOU UK

England & Wales - Charity number 1119026

Accounts

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CHILD RIGHTS AND YOU UK
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CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees Mr Vivek Govil, Trustee
Ms Nandita Khanna, Trustee
Ms Kreeanne Rabadi, Trustee
Ms Puja Marwaha, Trustee
Mr Ram Saradchandra Kumar, Chair
Ms Raga Olga D'silva, Trustee
Lord Prof. Bhikhu Parekh, Trustee

Company registered number 05621889

Charity registered number 1119026

Registered office C/O Penningtons Manches LLP
125 Wood Street
London
EC2V 7AW

Independent Examiner MHA MacIntyre Hudson
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

Bankers National Westminster Bank
94 Moorgate
Finsbury
London
EC2M 6UR

Solicitors Penningtons Manches LLP
125 Wood Street
London
EC2V 7AW

Company secretary Pennsec Limited

CHILD RIGHTS AND YOU UK

(A Company Limited by Guarantee and Registered Charity)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT STRUCTURE

STRUCTURE

The Charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006.

Child Rights and You UK registered as a Charity as on May 1st, 2007 with the Charity Commission. The Charity's registration number is 1119026. The Charity is governed by its Memorandum and Articles of Association dated November 14th, 2005 as amended by special resolution dated January 25th, 2007. The company is limited by guarantee (company registration number 5621889) and does not have share capital. The liability of the members is limited to £10 each.

GOVERNANCE AND MANAGEMENT

The Charity has Trustees that are based in the UK and India. Administrators of the Charity support the Trustees. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, and when planning future activities and setting the grant-making policy for the year.

SELECTION, APPOINTMENT AND REMOVAL OF TRUSTEES

Prospective Trustees are recommended and interviewed by the current Board to assess their particular interests, skills, experience, area of expertise and their potential contribution. Background research is undertaken on the potential candidates' reputation, credibility and suitability. Appointment is approved by all members of the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims, objects and projects of the Charity. They are briefed on the Charity's business plan and recent financial performance.

If a Trustee is unable, unwilling or no longer suitable to act as a Trustee, the Board may require that he/she resign from office.

RISK MANAGEMENT

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHILD RIGHTS AND YOU UK

(A Company Limited by Guarantee and Registered Charity)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

The Objectives of the Charity as per its governing document, and for the furtherance of public benefit, are:

To relieve the needs of socially and economically disadvantaged children in order to improve their condition, especially children in India or of Indian descent.

- To be a voice of authority on child rights and the situation of children in India.
- To empower marginalised communities and enable them to build a sustainable future for their children.
- To be a catalyst for change for individuals, civil society and government policy to transform the situation of children in India
- To ensure basic rights to survival, protection, development and participation to all children in India.

ACTIVITIES FOR PUBLIC BENEFIT

CRY UK strongly advocates for every child's right to a childhood - to live, to learn, to grow and to play. Every day millions of children in India are denied these basic rights. They drop out of school, have inadequate nourishment, are forced to work as labourers to support their family's income, girls become brides and even mothers much before the age of 18, and a growing number of children are trafficked, abused and exploited every day. It is under these difficult circumstances that CRY UK seeks to restore to children their lost childhood.

CRY works on 4 key thematic areas; **Education (Right to Development), Health & Nutrition (Right to Survival), Safety & Protection (Right to Protection), Child Participation (Right to Participation)**

Working with some of the most marginalized and vulnerable children, within their communities and their family structures, CRY aims to address the root causes of why children are kept away from their basic rights, and to find sustainable solutions.

Our approach on the ground focuses on:

- Empowering children to have a voice in matters that affect them
- Addressing immediate, critical needs of children e.g. providing non-formal education classes to drop-outs
- Influencing knowledge, attitudes and practices of parents that impact children e.g. breast feeding practices
- Mobilization and empowerment of underprivileged communities
- Capacity building of service providers e.g. teachers etc.

In summary, CRY UK's reason for being is to ensure happy and healthy childhoods, and to bring about lasting change in children's lives.

CRY UK's key activities are to:

- a) Raise awareness about the situation of children in India;
- b) Mobilise public support in the UK for children in India; and
- c) Raise funds for local grassroots projects in India who work towards sustainable development.

We do this by engaging people and organisations in championing children's rights. We channel the time, money and goodwill of thousands of individuals to grassroots level organisations in some of the most deprived parts of India.

We work closely with CRY, our partner in India that has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. CRY UK operates with impeccable standards of trust, transparency, equality and accountability. We report periodically to all our supporters, donors and volunteers, on the progress of each of the initiatives we support.

CHILD RIGHTS AND YOU UK

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS

OVERVIEW OF THE YEAR

The year 2020 was a year with the unprecedented challenge of COVID-19 that created a universal crisis across the globe. For economically weaker communities, the pandemic brought in its wake loss of livelihoods pushing them into extreme poverty.

The nationwide lockdown in India, as one of the solutions to control the pandemic, did provide a way to contain the spread of the virus. However, it also created several difficulties. Prolonged and total lockdown in India resulted in tremendous distress in urban and rural areas, and children unfortunately comprise a significant proportion of any crisis-affected population, but are often less visible.

During the Covid-19 crisis, children have been facing specific survival and development risks, including inadequate nutrition and schooling being disrupted- impacting their emotional and psychological well-being. The lock down and the change in income available for the family also heightened the risk of children being forced into labour, trafficking and early marriages, and this required immediate intervention and prevention.

In such a situation the Covid 19 interventions of the CRY UK supported projects focussed on 3 key areas:

1. **Health and Hygiene:**

- Providing supplementary hygiene products and ensuring preventative health and hygiene practices within the community for the long term.
- Undertaking awareness of protective and preventive measures at the household, village and community levels.
- Strengthening reach out and service delivery by healthcare workers, Health Sub-Centres and Primary Health Centres (PHCs) through sensitization and interface meetings.
- Linking mothers to the Anganwadi centres, (rural child care centres) such that they get proper antenatal care, have access to institutional deliveries, postnatal care and monitoring their health through the trimesters to ensure safe delivery
- Mapping children and pregnant women to assess gaps in immunization, Iron-Folic Acid tablet intake.
- Ensuring all children are vaccinated as per the prescribed immunization schedule.

2. **Nutrition** : Ensuring nutrition and food security that was completely dismantled as a fallout of the pandemic

- Ensuring children, pregnant women and their families get take-home-rations as prescribed by the government through the public distribution shops (PDS) and Anganwadis. Ensuring adolescents have access to THR from Anganwadis.
- Ensuring that acute cases of malnutrition among children, adolescent girls, pregnant women and lactating mothers are assisted in accessing the services of Nutritional Rehabilitation Centres (NRCs) and medical care, if needed.
- Organizing target group counseling for malnourished children, adolescent girls, pregnant and lactating mothers to ensure that they: i) understand the role of immunity in preventing COVID-19, and the criticality of adequate nutritious food intake to maintain such immunity ii) are registered with ICDS centres and are able to access essential food & non-food items as entitled in schemes and as per standard rates.
- Develop / strengthen kitchen gardens in order to meet diverse vitamin and mineral requirements given the unavailability of the same through other means due to the lock down.

CHILD RIGHTS AND YOU UK

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

3. Education: Ensuring that children continue learning even amidst the changed circumstances.

- Conducting a thorough scanning of households to identify school age children and map their learning approaches & status during the lockdown and on easing of the lockdown.
- Providing worksheets and supplementary aids to children to ensure learning continuity.
- Identifying children in need of special teaching support, mobilizing volunteer support and deploying para-teachers in high stress geographies.
- Conducting awareness and confidence building activities with children and families – especially around necessary precautions against COVID-19, and physical abuse and safety during restricted public movement; particularly for girls.
- Ensuring regularity of children in classes once school re-opens through strengthening School Management Committees (SMC), interfacing with teachers and improving essential facilities and activities in schools, including sports.
- Advocating with the education department for capacity building of teachers to address post COVID-19 stress, selective cases of trauma, loss of interest in learning due to the unexpected gap, identity and occupation-based discriminations etc.

KEY ACHIEVEMENTS OF THE PROJECTS SUPPORTED BY CRY UK

Grants were awarded to the following projects during the year – the amount granted and the impact of each project is detailed to demonstrate the public benefit the charity achieves.

JAGO FOUNDATION: (£ 34,368)

JAGO Foundation works across 40 villages in the Giridih district in Jharkhand—an area with a large number of marginalized families who have been displaced because of mining activities. Due to the phenomenon of migration with these families, the school dropout rate among children is high.

Project Impact in 2020-21

- 14,308 children impacted
- 6,636 children in school (6-18 years)
- 118 Drop out children enrolled in school (6-18 years)
- 79 children collectives with 2,522 children as members
- 38 Adolescent Girls collectives with 598 members
- 1,968 children participated in life skills training

GRAM SWARAJ SANGH (GSS) (£ 21,565)

GSS works in the 23 hamlets in the Kutch district in Gujarat – home to many marginalized tribal communities. The project area is surrounded by forests and faces a severe lack of basic healthcare facilities. GSS works to ensure better maternal health and a reduction in infant mortality within the project area.

Project Impact in 2020-21

- 2,235 children impacted
- 71 children under one year completely immunized.
- 8 children with Severe Acute Malnourishment (SAM) moved to a Moderate Acute Malnourishment status (MAM)
- 16 MAM children moved to Normal

CHILD RIGHTS AND YOU UK

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

- 34 children collectives in the intervention area
- 789 children are members of these collectives
- 12 adolescent girl child groups active with 185 members
- 294 children participated in life skills training

GRAMIN VIKAS SAMITI (GVS) (£23,361)

GVS works across 27 villages in Damoh district of Madhya Pradesh – an area inhabited primarily by the Gond tribe. GVS works to ensure proper healthcare and nutrition for new mothers and children within the project area.

Project Impact in 2020-21

- 7,347 children impacted
- 137 children under 1 year completely immunized
- 54 children with Severe Acute Malnourishment (SAM) moved to a Moderate Acute Malnourishment status (MAM) 187 MAM children moved to normal
- 27 children collectives with 522 members formed in the intervention area
- 27 adolescent girl children collectives with 497 members
- 455 children participated in life skills trainings

ASIAN INSTITUTE OF MANAGEMENT (AIM) TRUST) (£ 21,598)

AIM is working in Mitauli block of Lakhimpur Kheri, Uttar Pradesh (UP). The organization is active across 17 villages and has a primary focus of ensuring that children have access to education.

Project Impact in 2020-21

- 6,463 children impacted
- 2,658 children in the age group of 6-14 years enrolled in school
- 1,251 children in the age group of 15-18 years enrolled in school
- 34 drop out children re-enrolled in schools in the age group of 6-18 years
- 98 children under 1 year completely immunized.
- 15 children's groups active with 330 members
- 2 Adolescent girl groups active with 29 members
- 330 children participated in the life skills trainings.

Due to the pandemic caused by Covid 19 affecting all countries across the globe, some of the on-ground programmes could not be implemented. As a result, the trustees decided to withhold further disbursements to CRY India.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW:

In the financial year 2020-21, CRY UK raised GBP 126,092 against a projected budget of GBP 77,000. Given the uncertainty caused by the pandemic, a resolution was passed by the Board of CRY UK to deploy these funds over the course of two years to supported projects, to ensure their continuity.

Due to the Covid-19 pandemic, we did not conduct any events and our primary fund-raising event that was scheduled for the last quarter of the year was unfortunately cancelled. CRY continued to get support, however, from donors online through the year. We also got a grant of GBP 102,000 in February 2021 from a generous individual donor who prefers to remain anonymous.

The Government of India brought in some changes in the Foreign Contribution Regulation Act which came into effect from the month of October 2020. According to this regulation sub granting of foreign contributions was not permitted. In accordance with this regulation a decision was taken by the CRY UK board of trustees through a resolution to remit funds to the projects directly, but CRY INDIA continues as a partner to monitor and evaluate these projects.

During the current year, grants of £87,435 were disbursed to four organisations. Further details can be found in Note 7 to the accounts.

GRANT-MAKING POLICY:

The objects of the charity are to enhance the lives of underprivileged children, mainly children living in India, and in particular by promoting, sponsoring and facilitating programs, projects and activities that facilitate these objects. Based on CRY UK's projected deployment budget for the year and certain needs of the charity, e.g. geographical or issue preference, CRY (India) proposes a set of projects to the Board of trustees of CRY UK. The Board then pass a resolution to fund the projects that are selected.

CRY (India) has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. The organisation hence monitors the CRY UK grants, and ensures reporting to CRY UK as per its requirements.

RESERVES POLICY:

CRY UK does not have any full-time employees and hence administrative expenditure is minimal. A Reserves Policy will hence be considered at a later stage. As at the year-end, the Charity held unrestricted funds of £37,310 (2020: £3,616).

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

WAY FORWARD: PLANS 2021-22

CRY UK continues to be committed to supporting projects in India that focus on education, health and protection issues of children. However, in the context of the Covid-19 situation, what will be layered on is an emphasis on building the resilience of communities and children in our projects so that they can manage the effects this disease has had, and will continue to have, on all aspects of their lives.

Almost a year after having braved the first wave of COVID-19, India had to face confront the raging second wave. The second surge continues to worsen the struggles of the underserved at a faster pace compared to last year. Ground reports also suggest that one of the main, emerging worries is the threat of children being affected by the virus. To ensure that this doesn't become a child rights crisis in the long term, a resilience & recovery plan has been created for underprivileged children that focuses on:

1) **Pandemic Preparedness & Management:**

The second wave has given rise to several apprehensions and questions regarding the safety measures, testing and vaccinations that need to be addressed immediately. The only way to battle the second wave is to ensure communities stay informed and aware.

2) **Health & Nutrition:**

Given the loss of livelihoods and even bread earners in case of certain families, the closure of government mechanisms like primary healthcare centres and the school midday meal scheme, children's health has been severely affected. They're unable to get proper nutrition, timely immunization or proper healthcare so ensuring continued access to these critical services is critical

3) **Safety & Protection:**

There was a significant rise in the cases of child labour, child marriage and trafficking in all the states in the first wave of COVID. Given the severity of the second wave, this number is at the risk of rising exponentially. To ensure children stay protected from abuse and exploitation, we'll focus on:

- Identifying and handling cases of children being forced into child labour or pushed to become child brides to reduce the financial pressure on the family
- Strengthening child protection mechanisms at the village as well as district levels
- Raising awareness on the negative impact of child labour and child marriage on children's future

4) **Education:**

The closure of schools for over a year and the severe lack of digital access has led to a gap in children's education. To ensure this situation doesn't become a permanent one, we'll focus on ensuring children do not drop out of school/education.

5) **Ensuring urgent care for children without parental supervision:**

One of the most concerning ramifications of the second wave has been the heart-breaking stories of some children losing one or in some cases both parents to the disease. Several children are without parental supervision and care as their parents are in the hospital or under medical care are even more vulnerable. Our projects will be working to ensure the care and protection of children in our intervention areas.

On the resource mobilisation front, the plans and projections have been formulated to factor in the impact of Covid-19. Our annual fund-raising gala hence will be organised in the last quarter of the year to garner financial support and also to reach out to new patrons.

Over and above this, our focus in the year would be to acquire new donors through digital marketing and campaigns. To enable this, we are looking at a revamp of the CRY UK website so as to make it more user-friendly and engaging, and well as more informative about the activities and projects of CRY UK.

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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

We will also endeavour to forge partnerships with foundations, associations, and networking groups to reach out to prospective donors, and communication plans will be strengthened for building relationships with current donors.

The Trustee Report has been prepared in accordance with the exemptions applicable to entities subject to the small companies regime.

The report was approved by the Trustees, on 21/12/2021 and signed on their behalf by:



.....
Mr. Ram Saradchandra Kumar, Chairperson

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Child Rights and You UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Stuart McKay

Dated: 22/12/2021

BSc FCA DChA

MHA MacIntyre Hudson

Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
Donations and Gifts	3	126,092	126,092	8,417
Total income		126,092	126,092	8,417
Expenditure on:				
Charitable activities	4,5	92,398	92,398	73,424
Total expenditure		92,398	92,398	73,424
Net movement in funds		33,694	33,694	(65,007)
Reconciliation of funds:				
Total funds brought forward		3,616	3,616	68,623
Net movement in funds		33,694	33,694	(65,007)
Total funds carried forward		37,310	37,310	3,616

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

All income and expenditure derive from continuing activities.

The notes on pages 13 to 22 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	10		-		-
			-		-
Current assets					
Debtors	11	1,236		664	
Cash at bank and in hand		112,038		19,469	
		113,274		20,133	
Creditors: amounts falling due within one year	12	(75,964)		(16,517)	
			37,310		3,616
Net current assets			37,310		3,616
Total net assets			37,310		3,616
			37,310		3,616
Charity funds					
Restricted funds	13		-		-
Unrestricted funds	13		37,310		3,616
			37,310		3,616
Total funds			37,310		3,616
			37,310		3,616

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 21/12/2021 and signed on their behalf by:



Mr. Ram Saradchandra Kumar, Chairperson

The notes on pages 13 to 22 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Child Rights and You UK is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number: 1119026) and Registrar of Companies (Company Registration Number: 05621889) in England and Wales.

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees' Report.

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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Child Rights and You UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed the going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern including the impact of coronavirus (Covid-19). The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income from other fundraising activities includes income earned from fundraising events to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25% Straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12.

2.11 Fund accounting

General funds are unrestricted funds which 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.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and gifts

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations and Gifts	126,092	-	126,092
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations and Gifts	8,117	300	8,417
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2021 £	Total funds 2021 £
Relieving needs of disadvantaged children	92,398	92,398

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Relieving needs of disadvantaged children	72,824	600	73,424

5. Analysis of expenditure on charitable activities - by type

	Grant funding 2021 £	Support costs 2021 £	Total funds 2021 £
Relieving needs of disadvantaged children	87,435	4,963	92,398

	<i>Grant funding 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Relieving needs of disadvantaged children	68,500	4,924	73,424

Total grants paid in the year to 31st March 2020 includes Restricted grants of £600.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Governance costs	3,060	3,180
Insurance costs	581	579
Bank charges	375	246
Card charges	854	919
Postage and stationery	93	-
	4,963	4,924

6. Governance costs

	2021 £	<i>2020 £</i>
Independent Examiners' remuneration - Independent examination	3,060	3,060
Legal and professional fees	-	120
Total	3,060	3,180

7. Grant payments to institutions

	2021 £	<i>2020 £</i>
Jago Foundation	34,368	-
Gram Swaraj Sangh	21,565	-
Gramin Vikas Samiti	23,361	-
AIM Trust	21,598	-
CRY India	(13,457)	68,500
	87,435	68,500

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. Staff costs

No staff have been employed by the Charity in the current or previous year.

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2020	2,077
At 31 March 2021	<u>2,077</u>
Depreciation	
At 1 April 2020	2,077
At 31 March 2021	<u>2,077</u>
Net book value	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Debtors

	2021	<i>2020</i>
	£	£
Gift aid recoverable	1,236	<i>664</i>
	<hr/> 1,236 <hr/>	<hr/> <i>664</i> <hr/>

12. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Grants payable	72,904	<i>13,457</i>
Accruals	3,060	<i>3,060</i>
	<hr/> 75,964 <hr/>	<hr/> <i>16,517</i> <hr/>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
General funds	<u>3,616</u>	<u>126,092</u>	<u>(92,398)</u>	<u>37,310</u>

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds				
General funds	<u>68,323</u>	<u>8,117</u>	<u>(72,824)</u>	<u>3,616</u>
Restricted funds				
Project Gram Swaraj	<u>300</u>	<u>300</u>	<u>(600)</u>	<u>-</u>
Total of funds	<u><u>68,623</u></u>	<u><u>8,417</u></u>	<u><u>(73,424)</u></u>	<u><u>3,616</u></u>

Project Gram Swaraj Sangh (Project GSS) is based in Gujarat, India. The project works with the tribal community who are migrant workers and agricultural labourers. The project works in 23 hamlets on the issues of healthcare of children.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	113,274	113,274
Creditors due within one year	(75,964)	(75,964)
Total	<u>37,310</u>	<u>37,310</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	20,133	<i>20,133</i>
Creditors due within one year	(16,517)	<i>(16,517)</i>
Total	<u>3,616</u>	<u><i>3,616</i></u>

15. Related party transactions

Ms Kreeanna Rabadi, Trustee, is also a Director of Child Rights and You India. Ms Puja Marwaha, Trustee, is also Chief Executive Officer of Child Rights and You India. In the year, Child Rights and You UK made grant payments of £(13,457) (2020: £68,500) to Child Rights and You India. As at the 31st March 2021, there was an outstanding creditor balance of £Nil (2020: £13,457) owing to CRY India for grant commitments made but not yet fulfilled.