

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.

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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.

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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.

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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.

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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.

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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.

**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
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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

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
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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		81,880	81,880	116,763
Expenditure on:				
Charitable activities	4	142,404	142,404	112,273
Total expenditure		142,404	142,404	112,273
Net movement in funds		(60,524)	(60,524)	4,490
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		30,571	30,571	91,095

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
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REGISTERED NUMBER: 05621889

BALANCE SHEET
AS AT 31 MARCH 2024

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

CHILD RIGHTS AND YOU UK
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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.

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.

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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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
	35,431	26,906

6. Governance costs

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

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

7. Grant payments to institutions

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

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.

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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>
At 31 March 2023	<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>

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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	86,605	111,763	(107,273)	91,095
Restricted funds				
Smallworld Foundation	-	5,000	(5,000)	-
Total of funds	86,605	116,763	(112,273)	91,095

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**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	30,571	30,571

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	91,095	91,095

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).