

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**

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

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

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<b>Trustees</b>	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)
<b>Company registered number</b>	05621889
<b>Charity registered number</b>	1119026
<b>Registered office</b>	C/O Penningtons Manches LLP 125 Wood Street London EC2V 7AW
<b>Independent Examiner</b>	MHA Chartered Accountants MHA House Charter Court Swansea Enterprise Park Swansea SA7 9FS
<b>Bankers</b>	National Westminster Bank 94 Moorgate Finsbury London EC2M 6UR
<b>Solicitors</b>	Penningtons Manches LLP 125 Wood Street London EC2V 7AW
<b>Company secretary</b>	Pennsec Limited

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## **CHILD RIGHTS AND YOU UK**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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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

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#### 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

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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

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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

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- **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

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**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

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#### 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

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#### 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

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**CHILD RIGHTS AND YOU UK**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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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).

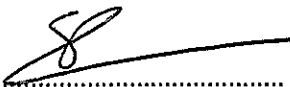
Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application 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**

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

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

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**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

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

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**CHILD RIGHTS AND YOU UK**

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**REGISTERED NUMBER: 05621889**

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**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2025**

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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:

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**Mr. Ram Saradchandra Kumar, Chairperson**

Date: **30 JANUARY 2026**

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



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## CHILD RIGHTS AND YOU UK

(A Company Limited by Guarantee and Registered Charity)

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

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#### 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 2025**

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**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  
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**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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**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**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
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

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

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**4. Analysis of expenditure on charitable activities - by fund**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>
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**

	<b>Grant funding 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>
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

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

	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
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
	<b>21,677</b>	<b>35,431</b>

**6. Governance costs**

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

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**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.

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

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**10. Tangible fixed assets**

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

**11. Debtors**

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

**12. Creditors: Amounts falling due within one year**

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



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

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**13. Statement of funds**

**Statement of funds - current year**

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

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

**Statement of funds - prior year**

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

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**NOTES TO THE FINANCIAL STATEMENTS  
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**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

**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)
<b>Total</b>	<b>30,571</b>	<b>30,571</b>

**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).