CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

England & Wales · Charity number 1125925

Details

Other names	CHILD RIGHTS INFORMATION NETWORK - CRIN
Status	Registered
Legal form	Charitable company
Company number	06653398
Registered	2008-09-17
Register	View on the Charity Commission register

Contact

Address	Child Rights International Network China Works 100 Black Prince Road London SE1 7SJ
Phone	07840925901
Email	info@crin.org
Website	www.crin.org

Activities

Objects: PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF CHILDREN IN THE UK AND ABROAD WITH PARTICULAR REGARD TO THE PROVISIONS RELEVANT TO THOSE PURPOSES IN THE UNITED NATIONS CONVENTION ON THE RIGHTS OF THE CHILD INCLUDING BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE RELIEF OF POVERTY, SICKNESS AND DISTRESS, THE SAFEGUARDING AND MAINTENANCE OF HEALTH, THE PROVISION OF CARE, PROTECTING FROM ABUSE AND ALL OTHER INJURIOUS, HUMILIATING AND DEGRADING TREATMENT AND THE ADVANCEMENT OF EDUCATION AND THE TRAINING AND TO ADVANCE PUBLIC KNOWLEDGE IN ALL MATTERS CONCERNING THOSE CHARITABLE PURPOSES.

Activities: The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child.

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Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UK AND ABROAD
- Lambeth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£641,952	£912,851	£731,598	12
2024-12-31	£528,840	£784,902	£1,002,497	10
2023-12-31	£939,717	£758,465	£1,258,559	9
2022-12-31	£949,044	£818,784	£1,077,307	13
2021-12-31	£763,486	£630,240	£947,047	10
2020-12-31	£883,882	£872,792	£813,801	13

Trustees

Name	Role	Appointed
Margaret Tuite	Chair	2020-05-29
Adem Arkadas-Thibert		2015-11-03
Aoife Nolan		2020-10-14
Enakshi Ganguly Thukral		2021-06-16
Jerusha Maliza Burnham		2021-06-16
Kevin In-Chuen Koh		2021-06-16
Kirsten Sandberg		2019-03-29

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

England & Wales - Charity number 1125925

Accounts

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton
Surrey
KT6 7AL

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

FOR THE YEAR ENDED 31 DECEMBER 2025

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Introduction

The Trustees, who are also Directors of the charitable company, have pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2025. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 and comply with United Kingdom Accounting and Financial Reporting Standards, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative details

Directors/Trustees	Adem Arkadas-Thibert Eva Geidenmark Aoife Nolan Kirsten Sandberg Margaret Tuite (Chair) Tomas Ayuso Jerusha Burnham Enakshi Thukral Kevin Koh
Senior Management	Leo Ratledge (CRIN Co-Director) Lianne Minasian(CRIN Co-Director)
Registered/Principal Office	Unit SB.152, China Works Black Prince Road London SE1 7SJ
Charity Name:	Child Rights International Network - CRIN
Charity Registration Number	1125925
Company Registration Number	06653398
Auditors	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey KT6 7AL
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ

Objectives, activities and public benefit

The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child, including, but without prejudice to the generality of the foregoing:- the relief of poverty, sickness and distress; the safeguarding and maintenance of health; the provision of care, protection from abuse and all other injurious, humiliating or degrading treatment and the advancement of education, training and public knowledge in all matters concerning those charitable purposes.

How our activities deliver public benefit

One of CRIN's primary contributions to public benefit is through information delivery. CRIN provides information on children's rights and issues affecting children, in the UK and overseas.

All of the services CRIN provides, including reports and other resources, are entirely free as CRIN strongly believes that information should be freely accessible.

CRIN has produced a number of toolkits made available widely through the website for different audiences, both non-governmental organisations (NGOs) and media (for instance a guide on reporting on children for journalists).

CRIN also takes a lead in advocacy and campaigning for children's rights internationally. Working with national, regional and international bodies and organisations, we monitor new and emerging violations and work in coalitions to challenge these through using the United Nations and other human rights systems. We also respond directly to inquiries from the general public about various issues on children's rights.

The Trustees confirm that they have had regard to the public benefit guidance issued by the Charity Commission in considering the activities of, and future plans for, the charity.

CRIN has regularly undertaken both quantitative and qualitative research to measure its impact and user satisfaction. This is then used to modify or adapt existing services and to develop new services.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2008 and registered as a charity on 17 September 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Members of the Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council. The trustees are appointed by recommendation and invitation from current trustees and the charity's management. Invitations are extended to those well known to the sector in which the charity operates. The members of the Council shall be elected at each Annual General Meeting and shall hold office from the end of the meeting at which they are elected. Members of the Council shall hold office for up to two years and will be eligible for re-election for a further two terms.

Organisational structure

CRIN has a Council of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council has 9 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

Overall strategic management of CRIN's work during the period of this report rested with CRIN's Co-Directors, Leo Ratledge and Lianne Minasian. The organisation continues to aim to work with less hierarchy and bureaucracy and more shared ownership of work, though ultimate accountability rests with CRIN's Co-Directors.

Arrangements or setting pay and remuneration are determined by our Pay Review Policy, which includes a cost of living review and an annual increment. This is subject to funds being available. For benchmarking we refer to annual salary surveys produced by Charity Jobs and Harris Hill.

The Code

CRIN is a creative human rights organisation focused on children's rights. We press for rights – not charity – and campaign for a genuine shift in how governments and societies view and treat under-18s. Using research, policy, art and advocacy to communicate our vision for the future, we encourage people to think critically about the world. Our goal is a world where children's human rights are recognised, respected and enforced, and where every rights violation has a remedy.

In 2019 CRIN developed its CRIN Code which sets out the values and principles which guide our work and how we behave as an organisation. The CRIN Code encourages self-reflection, and an interrogation of not just *what* we work on, but *how* we work in upholding our purpose - ensuring that we are challenging intersecting forms of oppression and advancing equity.

A constant in how we work is holding ourselves accountable, not just on the practicalities of how we could work more effectively and ethically, but also recognising the meaningful transformations that need to happen in the NGO sector. We are acutely aware that as an international Western organisation based in Europe, there is a history of NGO colonialism, oppression, paternalism and a power imbalance that we cannot ignore. This work is constant and includes examining how we can make our processes more participatory, transparent and based on principles of anti-oppression. This includes working with organisations and individuals who are looking to translate learning into action, specifically on challenging the manifestation and impacts of structural oppression in the work we do and how we work. In this we also want to seek out organisations and individuals who help us grow and consider different perspectives.

Our focus since the Code's adoption and in the years to come is implementation of the Code - ensuring we practice what we preach.

We have three goals which guide our work:

1. Children are recognised as rights holders

For rights to be realised, they first have to be recognised. This requires developing strong policy positions - particularly on new and emerging children's rights issues - and pushing for them to be taken up in international, regional and national laws and standards. This includes overcoming harmful, paternalistic and adult-centric narratives to ensure children are recognised as independent rights holders. It also requires that CRIN, along with the children's rights community, human rights sector and broader society, understand and communicate about the rights of children in a way that is accessible and meaningful to everyone that has a role in respecting those rights. We will pursue this through different communication methods for a range of audiences, including using art.

2. The realisation of children's rights is a collective responsibility

Large scale change cannot be achieved by any single individual or organisation, but comes through a collective effort. We will continue to collaborate with a diverse community of NGOs, advocates, activists, artists, academics, lawyers, campaigners, survivors of children's rights violations and other affected communities, recognising and respecting the strengths of each partner and the audiences they are best placed to reach. This community will continue to expand beyond the children's rights sector and aims to engage with everyone who has a role to play in realising the rights of children. We recognise CRIN's role will shift and evolve within this community depending on the issue we are working on and who we are working with. At times, we will be required to coordinate campaigns or coalitions, at others we may take on a supporting role.

3. Every rights violation has a remedy

Identifying hidden and ignored violations of children's rights and campaigning for official recognition of them has been a significant focus of our work, including in our efforts to challenge impunity for sexual violence against children in Latin America. We push for the full recognition of the systemic nature of institutional sexual abuse as a necessary step to ending that abuse. In our work on children's access to environmental justice, we conduct research on how children can use the law to enforce their rights and campaign for stronger and more accessible justice systems for children.

Highlights from our work in 2025

1. That children are recognised as rights holders

Developing strong policy positions on emerging or neglected children's rights issues and pushing for them to be adopted by international, regional and national policy makers remains central to our work. During the past year, this work has included progress on a number of children's rights issues.

Children's rights and the digital environment

The development of the digital environment is one of the most important issues of our time. Digital technology is transforming the way children live - and its uses pose challenges and opportunities for children's rights. The landscape is complex and rapidly evolving.

In Europe, the regulatory landscape has changed quickly in recent years, from the reform of data protection across the region, through new legislative responses to artificial intelligence, and digital services. National law reform with regards to the digital environment is also expanding in diverse ways, often with limited engagement with the complexity of how human rights apply to the issues at stake. Discussions are taking place now that will shape children's relation to technology for decades to come. With our work on this issue, we want to achieve an approach to digital issues and digital regulations that respects all children's rights.

Over the last year we developed our strategy to children's rights in the digital environment, focusing on a five pronged approach, including (1) setting out children's rights approaches to emerging digital issues, (2) breaking down tensions in the human rights sector, (3) building dialogue with businesses, (4) engaging in policy and law reform processes, and (5) engaging with children via an advisory group of children to inform our own work and support their own.

We began implementing this strategy, including by developing a series of articles applying a children's rights approach to the most significant current issues affecting children in the digital environment. We are also providing expert non-partisan input at regional and national levels. We took part in a consultation on the Council of Europe's Draft Committee of Ministers Recommendation on AI Literacy for Human Rights, Democracy and Social Agency, where we advocated for the explicit inclusion of children's rights and a clearer focus on the benefits as well as risks posed by AI. We provided evidence for the European Commission's consultation regarding the potential for a Digital Fairness Act, and were interviewed for the study supporting the impact assessment.

Based on our encryption work, we also joined workshops and interviews in a practitioners' network for the Horizon Europe project SALVUS on ensuring safer justice outcomes in online, including undercover, child sexual abuse investigations. In the UK, we provided evidence for the All-Party Parliamentary Group on Children's Online Safety Inquiry Into "Artificial Intelligence (AI) Harms and Children's Online Safety".

Children's rights and the environment

Climate change and environmental degradation remains an existential threat, so we continue to prioritise our work on children's rights and the environment. Our approach to work on these issues is multi-faceted, but central to it is the development of strong children's rights-respecting climate and environmental policies and that children are seen as an essential part of climate and environmental decisions.

Together with some of our Climate Advisers (individuals under the age of 18 who are active on climate issues from different countries around the world) we attended COP30, the UN climate talks in Brazil in November, and pushed for strong child rights respecting policies within the Just Transition negotiation track. Ahead of it, our Climate Advisers wrote this letter to COP negotiators and following it, we published a piece unpacking what COP30 delivered and what it failed to deliver from a children's rights perspective.

We also attended the UN Environment Assembly (UNEA-7) in Nairobi in December, which is a key environmental space that this year focused on addressing the triple planetary crisis of climate change, biodiversity loss and pollution under the theme "Advancing sustainable solutions for a resilient planet". We participated with three of our Climate Advisers and focused our advocacy efforts on a resolution on children and youth participation. Our Climate Adviser from Kenya spoke at a high-level side event on how to advance the human right to a clean, healthy and sustainable environment through a just transition for current generations.

We continued to share our expertise and views on intergenerational fairness with EU institutions, especially the European Commission, as part of the Elaboration of the EU Strategy on intergenerational fairness. We were invited to intervene as a panelist during a statement and Q&A session at the EU Citizens Panel, a far-reaching event gathering citizens and the Commission.

On the issue of hazardous chemicals, we continued working on several key chemicals files at the EU level such as pesticides, forever pollutants, REACH, and cosmetics, while supporting broader civil society campaigns in Europe. We took part in the campaign for an EU ban on exports of prohibited pesticides, participating in joint NGO actions and co-signing a joint CSO position.

We provided inputs to the European Commission on the evaluation of the Cosmetic Products Regulation, highlighting the need to strengthen the text. In the meantime, the EU institution worryingly proposed a set of deregulation measures which would lead to making it easier for companies to use carcinogenic, reproductive and mutagenic substances in cosmetics and personal care products. In that context, we started discussions with the Office of the UN High Commissioner for Human rights (OHCHR) in Brussels in order to address the risks of this deregulation package for children's health and their rights. In 2025, we also provided inputs to several consultations from the UN Special Rapporteur on toxics and human rights, including on access to justice and toxics, as well as on the impact assessments and the right to a clean, healthy and sustainable environment.

We continued to publish reports on children's access to environment justice, which looks at how national law currently protects - or fails to protect - children's environmental rights. We accompanied them where we could with interviews with children on what climate justice means to them - with the latest interview with our Climate Adviser Shirley from Kenya. We also joined the Justice and Environment Network for their panel on the 'Climate Rights of Children in Europe', focusing on the project's preliminary results - examining the role of laws and policies in protecting - or failing to protect - children when they seek justice in environmental issues.

CRIN continued to engage with the Council of Europe on the legal recognition of the right to a clean, healthy and sustainable environment as part of the campaign for the legal protection of the right to a healthy environment. We contributed with a focus on children's rights and engaged and collaborated with Member States, the Parliamentary Assembly of the Council of Europe, Secretariat of the Committee of Ministers and the PACE Network for a Healthy Environment. On this topic, we were also pleased to publish this moving piece from our Climate Adviser Niamh from Ireland: *Imagine*.

Following the August Plastic Treaty Negotiations in Geneva which we attended, we interviewed two of our new Climate Advisers on their experience being inside the negotiation rooms and their reflections on the breakdown of the talks. Despite the disappointing outcomes (no treaty adopted) we made strong connections, including by joining the new Youth Plastic Action Network and communicating about the importance of a strong future treaty to protect children's rights. We also supported our Adviser from Colombia with this article on the Escazú Agreement which looks at how the agreement presents a key opportunity for the democratisation of climate justice in Latin America and the Caribbean.

In November we attended the 8th Meeting of the Parties (MOP) to the Aarhus Convention, the Convention's highest decision-making forum, in Geneva. This space is particularly relevant to children's rights and our work on the environment as it relates to access to information, public participation and access to justice in environmental matters (see our explainer on why the Aarhus Convention is important for children's rights). We took part in the MOP to ensure children's rights were meaningfully considered within all three pillars of the Convention. We also co-organised a side-event with key civil society allies and Slovenia, to discuss children, youth and Aarhus rights in the light of the growing recognition of the right to a clean, healthy and sustainable environment.

National security and armed conflict

We continue to focus on how children's rights are impacted by national security concerns and by armed conflict. The violations of children's rights within these contexts has been severe and alarming.

In February we co-hosted (with the Centre for Military Justice and Salute Her UK) a Parliamentary briefing on the back of our report Children in uniform: A decade of abuse at the Army Foundation College, which is the UK's sole initial training site for army recruits between 16 and 17.5 years old. The report detailed numerous instances of the physical and sexual abuse of recruits and published the first time testimony of former recruits, instructors and parents and guardians of recruits.

We also began work to keep the information in the report up to date, with the aim of launching an update in early 2026. Alongside this, we collaborated on an openDemocracy investigation: *Inside British Army's training college where violent abuse is the norm*, which was accompanied by our op ed: *The most dangerous school in the UK: Army must end child recruitment*.

In September we launched *To Protect or Punish: Children, Counter-Terrorism and the Criminal Justice System*, providing an analysis of the impact on children of the UK's counter-terrorism apparatus. It was well received, including by the Independent Reviewer of Terrorism Legislation in the UK who contributed to a joint webinar between Garden Court Chambers and CRIN. This report, along with evidence submitted to the UK Home Affairs Select Committee, led to us being called to give evidence to the committee in person, giving an opportunity to explore key issues in more depth.

With our armed conflict work we are focusing at the nexus of the climate crisis, environmental degradation, conflict and children's rights. Despite each of these individual areas getting a lot of attention, the intersection is more neglected. Our first briefing focused on Gaza and the environmental degradation suffered over the last 18 months as well as the ongoing harms caused (including to children's health) by the destruction. The second briefing will focus on Sudan, looking at the combined impact of the climate crisis and conflict. Our aim is to push international bodies to better recognise and address the combined impact of conflict and climate on children.

We continued to speak out where we could on the genocide in Gaza, including signing on to a joint letter to the EU to ban trade and business with Israel's illegal settlements and speaking out about Israel's breaking of the ceasefire and killing more than 130 children.

Child-friendly justice

We undertook a consultancy with the Council of Europe, drafting a Handbook on child-friendly justice in Europe, which is due to be published in April 2026. The Handbook analyses the state of child-friendly justice within Council of Europe members.

Children's rights and democracy

During this year we have had a significant focus on children's disenfranchisement and engagement with democratic processes. This has involved an increased focus on children's right to vote and we continued with work on an upcoming report that will focus on a growing momentum to recognise this right, debunk the myths on ageless voting, and suggest what abolishing the voting age would look like in practice.

Alongside this, we have been looking at how broader democratic systems can be designed to enable the meaningful engagement of children. We fully launched work on children's rights and deliberative democracy, including through trainings, providing bespoke advice on processes involving children and taking part in key learning, networking and advocacy spaces.

We were invited to deliver pilot training workshops on how to safely and meaningfully engage children in citizens' assemblies in Malaga in February to 45 practitioners, policy-makers, ombudspersons, and researchers from across 16 countries. We also partnered with the Federation for Innovation in Democracy (FIDE) and the Knowledge Network on Climate Assemblies (KNOCA) on their spring school on climate assemblies where we ran a one-day training on involving children and co-developed it and ran it alongside a few children and young people who have experience with assemblies, including two of our Advisers. Both of these workshops demonstrated the strong desire from participants to learn more on how they could meaningfully involve children in democratic processes.

We attended the Open Government Partnership Summit in Spain which was 2000+ civil servants, practitioners/advocates working on civic participation, digital transformation, access to justice, transparency and accountability. We teamed up with our partner Coglobal to run a workshop on children's rights and democracy, including children from the town itself who came to share their experiences being involved in a participatory budgeting project.

Following this, we participated in the UN Forum on Democracy, Human Rights and the Rule of Law in Geneva and supported two children from the Irish Children and Young People's Assembly on Biodiversity Loss to speak in two plenaries, and we co-hosted a side event on children's rights and democracy with UNICEF and OHCHR. Our aim was to raise awareness of how children have a right to be involved in democratic spaces like citizens' assemblies - and beyond it being a right, it's a real opportunity for governments.

We also attended the Democracy R&D annual conference, a network gathering of about 280 people working on democratic innovation and citizens' assemblies, from across the world. We were joined by one of our Climate Advisers who was also a member of the Irish assembly, who shared her experience of the assembly in a workshop that we co-hosted with Pro Futuris, a Swiss-based democracy organisation that runs citizens' assemblies with young people. We had a strong turnout and ran a second workshop for wider civil society for those interested in intergenerational deliberation / citizens' assemblies.

2. The realisation of children's rights is a collective responsibility

With children's rights being challenged, or directly under attack, in many corners of the world, it is more important than ever to work together with others. Progress is rarely made alone. We continue to focus on building connections and collective campaigning, both within and beyond the children's rights sector. We recognise that on almost everything we work on, we need to collaborate to have the impact that we want and that there is no "one-size-fits-all" approach to working as a collective.

Working closely with affected communities and people with lived experience. Our work to combat impunity for child sexual abuse in religious institutions in Latin America continues to be built around partnerships with survivor-led groups across the region. CRIN combines its human rights and advocacy expertise and resources with the lived experience and national knowledge of grassroots survivor-led groups.

We've worked with survivor-led groups in the region for six years now and each year we have seen the networks' boosted capacity lead to an increase in their activity, engagement, outreach and "professionalisation". This past year we also saw the expansion to potential new survivors' groups. In Mexico, following CRIN's work, the country's first survivor-led network of child sexual abuse was formally established, *Niñez desobediente*, and has already collaborated with the Chilean network on joint research. We also began exploring potential partnerships in Guatemala and Costa Rica.

CRIN's role is one of support and allyship, as we do not prescribe a set model for collaboration or a strict idea of what activities the networks should do. We take our lead from the grassroots networks themselves, and this involves CRIN playing to its strengths, supporting those of our partners, and helping to build on the existing work of each network.

In June and August 2025, CRIN implemented a comprehensive Legal Advocacy training programme to strengthen survivor-led networks across Latin America in their efforts to challenge institutional child sexual abuse and advance accountability mechanisms at national, regional, and international levels. Developed in close consultation with participating networks, the programme responded to clearly identified needs and priorities, including improved understanding of legal frameworks, practical guidance on strategic litigation, and greater confidence in engaging with UN and Inter-American human rights bodies.

Three online sessions held in June introduced 22 survivors and advocates to the foundations of legal advocacy and strategic communication, as well as advocacy before the UN and Inter-American human rights systems. An in-person workshop held in Mexico City in August brought together eight survivors from Ecuador, Bolivia, Argentina, Mexico, and Chile. Over three days, participants engaged in sessions on strategic litigation, international standards, Inter-American and UN complaint mechanisms, and advocating for truth commissions. Partner organisations delivered specialised modules, while a dedicated psychologist facilitated wellbeing practices and communication guidelines to ensure a safe and supportive environment.

The workshops created substantial momentum for regional collaboration. Networks identified a series of concrete opportunities for collective advocacy and early follow-up meetings show participants already applying the training, from developing national strategic litigation strategies to preparing national campaigns and petitions.

We also communicated key developments on attempts to seek justice, including by publishing an article on two recent cases of clergy abuse in Latin America, comparing the progress being made in Bolivia to a regression in Argentina, where the Supreme Court overturned one of the country's most significant convictions.

Another focus of our work is supporting networks in engaging with key advocacy spaces. This year, CRIN supported Ecuador's survivor network in engaging with the UN Committee on the Rights of the Child, resulting in a recommendation to establish an independent truth commission on clerical abuse. We also provided technical guidance on the bill's development and addressed the issue in a briefing with the UN Committee on the Rights of the Child to support how the Committee addresses the issue of national inquiries within State reviews.

Meaningfully involving children in our work. We are now in the fifth year of collaborating with our Climate Advisers and it remains an integral part of our work - and a way of working we hope to expand to other issues over time. Their role is in part to advise us on our children's rights and environment work, but also for us to facilitate and support their own campaigning, advocacy and action on human rights, environmental and climate issues. In all that we do, we aim to support them to exercise their agency and speak out on issues important to them - and foster the conditions needed for their rights to be realised. We currently have ten advisers aged 18 and under from the UK, Armenia, Belgium, Colombia, South Africa, Ireland, Kenya, India and Zambia. We continue to be inspired and motivated by their activism - they push us to think and act critically, wisely and at pace.

Over the year we worked with our Advisers on various articles, including on their experience attending key climate or environmental spaces or on their opinions of new or emerging treaties, standards or agreements. We also attended various events together and collaborated on promoting their rights, perspectives and voices where we could.

Working across disciplines. We continue to work beyond the civil society sector, as we believe it is important to build connections across disciplines, from legal to art to academia and beyond. We continue to use art in all of our work, with our Art Director creating new art work. This year we finalised plans for an art exhibition at the EU Parliament on children's rights and toxic chemicals, to be held in early March 2026.

In August, the Advancing Child Rights Strategic Litigation (ACRiSL) project came to an end. We continue to maintain the ACRISL website to ensure the knowledge and resources developed continue to be used by the community built during the project.

3. That every rights violation has a remedy

Our work continues to focus not just on what children's rights require, but ensuring that those rights are enforceable, including through justice systems.

In looking at our work with survivor-led groups in Latin America, there has been significant advancements in survivor-led calls for national inquiries into child sexual abuse. Three years ago only the survivors' network in Chile was calling for a national inquiry. Since then the call has also been made by survivors and organisations in Argentina, Bolivia, Colombia, Ecuador and Mexico.

CRIN was invited by the African Court on Human and People's Rights to submit an amicus brief in relation to the Court's proposed Advisory Opinion on climate change. We will submit our observations during 2026.

Financial review

Total income for the year amounted to £641,952 (2024: £528,840) of which £430,930 was restricted. Our main funders during the year to 31 December 2025 include Wellspring, Oak Foundation, New Venture Fund, The Joseph Rowntree Charitable Trust, and Tides Broad Reach

Total expenditure amounted to £912,851 (2024: £784,902) resulting in a deficit for the year of £(270,899). There was a surplus of £121,286 related to restricted funds.

We continue to make savings, where we can, in our support costs. Most staff continue to work from home, and some have started to use the office on a more regular basis.

The charity's assets are held primarily in cash on deposit which at 31 December 2025 amounted to £1,203,626. Approximately £476,051 of this balance represents funding received in advance towards the next financial year and which has been treated as deferred income.

Total funds at 31 December 2025 amounted to £731,598, of which £613,384 was unrestricted and £118,214 was restricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. We continue to fundraise and look for new donors to broaden our funding base. We also need to regularly review our reserves policy to ensure we can meet commitments and planned objectives.

Funding

Our core funding for the year came from Wellspring, and New Venture Fund. Project funds have been received from Oak Foundation, Tides Broad Reach, and The Joseph Rowntree Charitable Trust.

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

Reserves policy

The CRIN Council, in the updated risk register, has agreed to continue the policy of maintaining free reserves in unrestricted general funds to cover nine months running costs. As these costs change frequently, this is reviewed and updated at every board meeting. Unrestricted reserves at 31 December 2025 amount to £731,598, and this represents approximately nine months of total expenditure.

Risk management

CRIN has been operational as an independent organisation since January 2009. At this time, the Trustees established a number of policies and procedures to minimise the risks that the charity may be subject to. CRIN has developed a detailed risk register, which has been approved by the CRIN council.

Trustees' responsibilities statement

The trustees (who are also directors of Child Rights International Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Auditors

Kingston Burrowes Audit Ltd have confirmed their willingness to be re-appointed as the charitable company's auditor.

This report has been prepared in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 15 April 2026 and signed on its behalf by:

Margaret Tuite (Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

Opinion

We have audited the financial statements of Child Rights International Network – CRIN (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

K.C. Fisher

Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton
Surrey
KT6 7AL

15 April 2026

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Charitable activities	2	149,726	430,930	580,656	468,811
Investments – income		21,710	-	21,710	33,385
Other income	3	39,586	-	39,586	26,644
		211,022	430,930	641,952	528,840
Expenditure on:					
Charitable Activities	4	603,207	309,644	912,851	784,902
		603,207	309,644	912,851	784,902
Net income/(expenditure)	7	(392,185)	121,286	(270,899)	(256,062)
Transfers between funds		-	-	-	-
Net movement in funds		(392,185)	121,286	(270,899)	(256,062)
Reconciliation of funds					
Balance brought forward		1,005,569	(3,072)	1,002,497	1,258,559
Balance carried forward		£613,384	£118,214	£731,598	£1,002,497

All income and expenditure is derived from continuing activities.

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

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	8		190		380
Current Assets					
Debtors	9	21,060		21,422	
Cash at bank and in hand		1,203,626		1,367,784	
		1,224,686		1,389,026	
Creditors: amounts falling due within one year	10	493,278		387,089	
Net Current Assets			731,408		1,002,117
NET ASSETS	11		£731,598		£1,002,497
Represented by:					
FUNDS					
Restricted	12		118,214		(3,072)
Unrestricted	12		613,384		1,005,569
			£731,598		£1,002,497

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 15 April 2026 and signed on their behalf by:

M Tuite

Margaret Tuite
Chair

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Cash flows from operating activities:		
Net movement in funds per statement of financial activities	(270,899)	(256,062)
Adjustments for:		
Depreciation	190	190
Profit on disposal of tangible fixed assets	-	-
Bank interest receivable	(21,710)	(33,385)
(Increase)/decrease in debtors	362	7,169
(Decrease)/increase in creditors	106,189	90,006
Net cash (used in) / provided by operating activities	(185,868)	(192,082)
Cash flows from investing activities:		
Bank interest received	21,710	33,385
Purchase of tangible fixed assets	-	(570)
Proceeds from disposal of tangible fixed assets	-	-
Net cash provided by/(used in) investing activities	21,710	32,815
Change in cash and cash equivalents in the year	(164,158)	(159,267)
Cash and cash equivalents brought forward	1,367,784	1,527,051
Cash and cash equivalents carried forward	£1,203,626	£1,367,784
Analysis of cash and cash equivalents	2025	2024
Cash at bank	£1,203,626	£1,367,784

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £500 are not capitalised.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Furniture and fittings	-	5 years straight line
Computer equipment	-	3 years straight line

c) Income recognition

Income is included in the Statement of Financial Activities when the charity is entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grant income is recognised in accordance with agreed budgets and specified timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate amount of future instalments not yet received or accrued and which are subject to satisfactory performance is disclosed as a contingent asset.

d) Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is included under the heading 'Charitable activities' which includes all costs directly associated with meeting the charity's objectives and also those costs necessary to support such activities.

Irrecoverable VAT is charged as a cost against the associated expense heading.

e) Financial instruments

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

1. ACCOUNTING POLICIES/contd...

f) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

g) Pensions

The charity operates a defined contribution pension scheme open to employees with an Employer's Contribution fixed at 5.5% of gross salary. Employees can voluntarily contribute to the scheme at a level decided by them. Employees wishing to opt-out may do so. The board of trustees has agreed to allow staff members to operate an alternative pension scheme to be agreed with the management at a Council meeting. Contributions payable to the scheme are charged as an expense in the period to which they relate.

h) Operating Leases

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

i) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. In the case of multi-year grants received in instalments, exchange gains and losses are calculated by reference to the exchange rate prevailing at the time the grant was awarded. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All exchange gains and losses are recognised in the Statement of Financial Activities.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Grants and Contracts				
The Joseph Rowntree Charitable Trust	-	60,000	60,000	60,000
Oak Foundation	-	316,119	316,119	159,321
Wellspring	140,527	-	140,527	179,404
European Climate Foundation	-	16,394	16,394	-
Ford Foundation	9,199	-	9,199	-
Tides Broad Reach	-	34,173	34,173	37,217
New Venture Fund	-	-	-	28,027
Global Campus of Human Rights	-	4,244	4,244	4,098
Safer Futures Hub	-	-	-	744
	£149,726	£430,930	£580,656	£468,811

Of the £468,811 recognised in 2024, £208,175 related to unrestricted funds and £260,636 to restricted funds.

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Rent recharged	13,744	-	13,744	12,532
Gifts and donations	7,886	-	7,886	3,425
Legacy	-	-	-	10,322
Consultancy	5,973	-	5,973	365
Expenses reimbursed	11,983	-	11,983	-
	£39,586	£Nil	£39,586	£26,644

All of the £26,664 recognised in 2024 was related to unrestricted funds.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Direct Costs				
Salaries, fees and related costs	550,636	200,643	751,279	677,036
Activities costs	31,178	25,768	56,946	35,129
Foreign exchange losses	(23,774)	-	(23,774)	(19,273)
Grants paid	-	75,405	75,405	50,000
	£558,040	£301,816	£859,856	£742,892
Support Costs				
Premises costs	26,945	2,800	29,745	13,496
Office and administration costs	11,726	4,528	16,254	15,852
Website, computer and IT costs	2,246	250	2,496	8,582
Governance (see note 5)	4,250	250	4,500	4,080
	45,167	7,828	52,995	42,010
	£603,207	£309,644	£912,851	£784,902

Of the £784,902 recognised in 2024, £467,892 was charged to unrestricted funds and £317,010 to restricted funds.

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

5. GOVERNANCE COSTS

		2025	2024
		£	£
Auditors remuneration	- Audit services	3,600	3,380
	- Non-audit services	900	700
Council meetings		-	-
		£4,500	£4,080

6. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	431,764	395,300
Social security	42,715	35,377
Pension costs (defined contribution schemes)	23,323	20,355
	£497,802	£451,032

The average number of employees in the year was 12 (2024 : 10). The average number based on full time equivalents was 8 (2024 : 9).

2 employees received total employee benefits (excluding employer pension costs) in excess of £60,000 in the year (2024 : 2).

The Trustees were not remunerated during the year or the preceding year. No trustees (2024 : Nil) were reimbursed £Nil (2024 : £Nil) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £131,511 (2024: £126,587). Under FRS102, employee benefits include gross salaries, employer's National Insurance contributions and employer's pension contributions.

7. NET INCOME

Net income is stated after charging/(crediting):	2025	2024
	£	£
Auditor's remuneration	4,500	4,080
Depreciation	190	190
Operating lease rentals	28,361	12,622

8. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2025	1,049	12,408	13,457
Additions	-	-	-
At 31 December 2025	1,049	12,408	13,457
Depreciation			
At 1 January 2025	1,049	12,028	13,077
Charge for the year	-	190	190
At 31 December 2025	1,049	12,218	13,267
Net Book Value			
At 31 December 2025	£Nil	£190	£190
At 31 December 2024	£Nil	£380	£380

9. DEBTORS

	2025 £	2024 £
Prepayments	4,180	4,543
Other debtors	6,880	6,879
Accrued income	10,000	10,000
	£21,060	£21,422

10. CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Tax and Social Security	9,467	9,200
Accruals	4,320	4,020
Deferred income	476,051	370,429
Other creditors	3,440	3,440
	£493,278	£387,089

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

Analysis of deferred income	Balance at 1 January 2025 £	Additions in the year £	Released to income £	Balance at 31 December 2025 £
Wellspring	148,225	188,614	163,943	172,896
Tides Broad Reach	29,188	33,090	34,278	28,000
Ford Foundation	-	112,157	9,346	102,811
Oak Foundation	193,016	295,446	316,118	172,344
	£370,429	£629,307	£523,685	£476,051

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	190	-	190
Current assets	906,129	318,557	1,224,686
Current liabilities	(292,935)	(200,343)	493,278
As at 31 December 2025	£613,384	£118,214	£731,598

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	380	-	380
Current assets	1,170,075	219,131	1,389,206
Current liabilities	(164,886)	(222,203)	(387,089)
As at 31 December 2024	£1,005,569	£(3,072)	£1,002,497

12. MOVEMENT IN FUNDS

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2025 £
Unrestricted Funds					
General Funds	1,005,569	211,022	(603,207)	-	613,384
Restricted Funds					
Ending Impunity for Sexual Violence	(19,287)	316,119	(183,207)	-	113,625
Ending Violation of Children's Rights	4,895	60,000	(63,070)	-	1,825
Protecting Children from harmful Chemicals in the EU and beyond	5,669	34,173	(42,587)	-	(2,745)
Strengthening Children's meaningful participation and representation across climate governance and deliberative democracy frameworks	-	16,394	(20,780)	-	(4,386)
Advancing Children's Rights Strategic Litigation	5,350	4,244	-	-	9,594
Children's Rights Approach to Encryption	301	-	-	-	301
Sub-totals	(3,072)	430,930	(309,644)	-	118,214
	£1,002,497	£641,952	£(912,851)	£Nil	£731,598

CSI Fellowship
CRIN received the net assets of the charity 'Child Soldiers International' which shut down in June 2019. These funds were used to support the pilot of the artistic fellowship on children's rights.

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

Ending Military Recruitment
CRIN received a grant towards the project 'Ending the Military Recruitment of Children in the UK'.

Ending Violation of Children's Rights
CRIN received a grant towards the project 'Ending the violation of children's rights for national security purposes'.

Building Internal Capacity
CRIN received a grant to build its individual and collective capacity on strategic future thinking; communication and collaboration; and organisational culture and practices on diversity, equity and inclusion.

Access to Justice for Children's Rights
To support design and translation of materials produced as part of the project on access to justice for children's environmental rights.

Strengthening Children's meaningful participation and representation across climate governance and deliberative democracy frameworks
Funding to support the development of survivor's groups in Latin America and development of advocacy and campaigning tools for establishing national inquiries into child sexual abuse.

12. MOVEMENT IN FUNDS/contd

Advancing Children's Rights Strategic Litigation
A contribution to a joint project to map the use of Child Rights Strategic Litigation (CRSL), build a network of organisations conducting CRSL and develop a child rights respecting model for strategic litigation.

Children's Right Approach to Encryption
To develop legal and policy response to encryption that takes all children's rights seriously, from freedom of expression and privacy to protection from violence and use this as a basis for joint advocacy.

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

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2024 £
Unrestricted Funds					
General Funds	1,205,930	268,204	(467,892)	(673)	1,005,569
Restricted Funds					
Ending Impunity for Sexual Violence	27,812	159,321	(206,420)	-	(19,287)
Ending Violation of Children's Rights	19,677	60,000	(74,782)	-	4,895
Protecting Children from harmful Chemicals in the EU and beyond	2,071	37,217	(33,619)	-	5,669
Ending Child Sexual Exploitation and Abuse	1,516	-	(2,189)	673	-
Advancing Children's Rights Strategic Litigation	1,252	4,098	-	-	5,350
Children's Rights Approach to Encryption	301	-	-	-	301
Sub-totals	52,629	260,636	(317,010)	673	(3,072)
	£1,258,559	£528,840	£784,902	£Nil	£1,002,497

13. TAXATION

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

14. COMPANY STATUS

The charity is also a private company (No. 06653398), limited by guarantee and registered in England and Wales. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

The address of the registered office is given in the 'Reference and Administrative Details' section of the Trustee's Annual Report on Page 1.

15. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets and specified timeframes. The total grant income awarded but not yet received amounts to £572,350 (2024: £1,005,111).

16. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

Land and Buildings	2025 £	2024 £
Operating leases payable within:		
1 year	£13,104	£13,104
1-5 years	£Nil	£Nil

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

England & Wales - Charity number 1125925

Accounts

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton
Surrey
KT6 7AL

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

FOR THE YEAR ENDED 31 DECEMBER 2024

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Introduction

The Trustees, who are also Directors of the charitable company, have pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2023. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 and comply with United Kingdom Accounting and Financial Reporting Standards, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative details

Directors/Trustees	Adem Arkadas-Thibert Eva Geidenmark Aoife Nolan Kirsten Sandberg Margaret Tuite (Chair) Tomas Ayuso Jerusha Burnham Enakshi Thukral Kevin Koh
Senior Management	Leo Ratledge (CRIN Co-Director) Lianne Minasian(CRIN Co-Director)
Registered/Principal Office	Unit SB.152, China Works Black Prince Road London SE1 7SJ
Charity Name:	Child Rights International Network - CRIN
Charity Registration Number	1125925
Company Registration Number	06653398
Auditors	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey KT6 7AL
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ

Objectives, activities and public benefit

The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child, including, but without prejudice to the generality of the foregoing:- the relief of poverty, sickness and distress; the safeguarding and maintenance of health; the provision of care, protection from abuse and all other injurious, humiliating or degrading treatment and the advancement of education, training and public knowledge in all matters concerning those charitable purposes.

How our activities deliver public benefit

One of CRIN's primary contributions to public benefit is through information delivery. CRIN provides information on children's rights and issues affecting children, in the UK and overseas.

All of the services CRIN provides, including reports and other resources, are entirely free as CRIN strongly believes that information should be freely accessible.

CRIN has produced a number of toolkits made available widely through the website for different audiences, both non-governmental organisations (NGOs) and media (for instance a guide on reporting on children for journalists).

CRIN also takes a lead in advocacy and campaigning for children's rights internationally. Working with national, regional and international bodies and organisations, we monitor new and emerging violations and work in coalitions to challenge these through using the United Nations and other human rights systems. We also respond directly to inquiries from the general public about various issues on children's rights.

The Trustees confirm that they have had regard to the public benefit guidance issued by the Charity Commission in considering the activities of, and future plans for, the charity.

CRIN has regularly undertaken both quantitative and qualitative research to measure its impact and user satisfaction. This is then used to modify or adapt existing services and to develop new services.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2008 and registered as a charity on 17 September 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Members of the Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council. The trustees are appointed by recommendation and invitation from current trustees and the charity's management. Invitations are extended to those well known to the sector in which the charity operates. The members of the Council shall be elected at each Annual General Meeting and shall hold office from the end of the meeting at which they are elected. Members of the Council shall hold office for up to two years and will be eligible for re-election for a further two terms.

Organisational structure

CRIN has a Council of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council has 9 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

Overall strategic management of CRIN's work during the period of this report rested with CRIN's Co-Directors, Leo Ratledge and Lianne Minasian. The organisation continued to develop ways to work with less hierarchy and bureaucracy and more shared ownership of work, though ultimate accountability rests with CRIN's Co-Directors.

Arrangements or setting pay and remuneration are determined by our Pay Review Policy, which includes a cost of living review and an annual increment. This is subject to funds being available. For benchmarking we refer to annual salary surveys produced by Charity Jobs and Harris Hill.

The Code

CRIN is a creative human rights organisation focused on children's rights. We press for rights – not charity – and campaign for a genuine shift in how governments and societies view and treat under-18s. Using research, policy, art and advocacy to communicate our vision for the future, we encourage people to think critically about the world. Our goal is a world where children's human rights are recognised, respected and enforced, and where every rights violation has a remedy.

In 2019 CRIN developed its CRIN Code which sets out the values and principles which guide our work and how we behave as an organisation. The CRIN Code encourages self-reflection, and an interrogation of not just *what* we work on, but *how* we work in upholding our purpose - ensuring that we are challenging intersecting forms of oppression and advancing equity.

A constant in how we work is holding ourselves accountable, not just on the practicalities of how we could work more effectively and ethically, but also recognising the meaningful transformations that need to happen in the NGO sector. We are acutely aware that as an international Western organisation based in Europe, there is a history of NGO colonialism, oppression, paternalism and a power imbalance that we cannot ignore. This work is constant and over the past year we continued to examine how we could make our processes more participatory, transparent and based on principles of anti-oppression. This includes working with organisations and individuals who are looking to translate learning into action, specifically on challenging the manifestation and impacts of structural oppression in the work we do and how we work. In this we also want to seek out organisations and individuals who help us grow and consider different perspectives.

Our focus since the Code's adoption and in the years to come is implementation of the Code - ensuring we practice what we preach.

We have three goals which guide our work:

1. Children are recognised as rights holders

For rights to be realised, they first have to be recognised. This requires developing strong policy positions - particularly on new and emerging children's rights issues - and pushing for them to be taken up in international, regional and national laws and standards. This includes overcoming harmful, paternalistic and adult-centric narratives to ensure children are recognised as independent rights holders. It also requires that CRIN, along with the children's rights community, human rights sector and broader society, understand and communicate about the rights of children in a way that is accessible and meaningful to everyone that has a role in respecting those rights. We will pursue this through different communication methods for a range of audiences, including using art.

2. The realisation of children's rights is a collective responsibility

Large scale change cannot be achieved by any single individual or organisation, but comes through a collective effort. We will continue to collaborate with a diverse community of NGOs, advocates, activists, artists, academics, lawyers, campaigners, survivors of children's rights violations and other affected communities, recognising and respecting the strengths of each partner and the audiences they are best placed to reach. This community will continue to expand beyond the children's rights sector and aims to engage with everyone who has a role to play in realising the rights of children. We recognise CRIN's role will shift and evolve within this community depending on the issue we are working on and who we are working with. At times, we will be required to coordinate campaigns or coalitions, at others we may take on a supporting role.

3. Every rights violation has a remedy

Identifying hidden and ignored violations of children's rights and campaigning for official recognition of them has been a significant focus of our work, including in our efforts to challenge impunity for sexual violence against children in Latin America. We push for the full recognition of the systemic nature of institutional sexual abuse as a necessary step to ending that abuse. In our work on children's access to environmental justice, we conduct research on how children can use the law to enforce their rights and campaign for stronger and more accessible justice systems for children.

Highlights from our work in 2024

1. That children are recognised as rights holders

Developing strong policy positions on emerging or neglected children's rights issues and pushing for them to be adopted by international, regional and national policy makers remains central to our work. Alongside this, we continue to incorporate an anti-oppression perspective throughout our policy work, fully examining how different communities are impacted by often intersecting rights violations. During the past year, this work has included progress on a number of children's rights issues.

Children's rights and the digital environment

The development of the digital environment is one of the most important issues of our time. Digital technology is transforming the way children live - and its uses pose challenges and opportunities for children's rights. The landscape is complex and rapidly evolving. Discussions are taking place now that will shape children's relation to technology for decades to come. Building on our work to date, this year we developed a new strategy to clarify our approach built on five limbs, including setting out children's rights approaches to emerging digital issues, breaking down tensions in the human rights sector, engaging with businesses, engaging in policy and law reform processes and engaging children.

Over the year we built on the launch of our 2023 report, Privacy *and* Protection: A Children's Rights Approach to Encryption, publishing the report in Portuguese. This came in response to a request from the Law and Technology Research Institute of Recife to partner on launching the publication to inform national law reform processes underway in Brazil.

We also continued to invest time in building relationships across disciplines and have seen an improvement this year in the ability of organisations and advocates to engage across the silos that have formed on digital issues. This has included bringing a children's rights perspective to digital issues within IFEX as well as within a developing EU-focused coalition on children's digital rights.

Recognising the powerful role of Big Tech and that it is not possible to ensure a children's rights respecting approach to the digital environment without engaging businesses, we have invested time and resources this year in engaging in Meta's High Level Working Group for Privacy and Safety and Google's children's rights initiatives.

During this year we also engaged with the response to the EU draft Regulation to prevent and combat child sexual abuse, particularly focusing on how the proposal could be improved to better protect the full range of children's rights and producing accessible information on the technology involved (e.g. EU: Combatting child abuse online is more complex than privacy vs protection and Explaining the technology for detecting child sexual abuse online). We also took part in events directly with EU policymakers to inform their approach from a children's rights perspective.

Children's rights and the environment

Climate change and its impact on our planet and our rights remains an existential threat, so we continue to prioritise our work on children's rights and the environment. Our approach to work on this issue is multi-faceted, but central to it is the development of strong children's rights-respecting climate policies and that children are seen as an essential part of climate decisions. This year we have rethought where we invest our time and resources, to focus on mechanisms and opportunities where children's rights are less well represented. This has included dedicating less time to COP (UN climate change conference) and more to other environment spaces.

We did not attend COP29 this year, but ahead of COP, we participated in a webinar, coordinated by the Children's Rights Climate Coalition, targeting climate negotiators on how to integrate children's rights in COP decisions. We also supported our Climate Advisers' advocacy via an open letter to COP29 delegates. We have been pleased to see improvements in the way that States are including children's rights in their negotiations, though much more progress is necessary.

In June we attended the Bonn climate conference (known as the "pre-COP"), where the agenda for COP is set, and supported our Adviser from Colombia to attend. This year saw the first ever Expert Dialogue on children's rights and climate change, which was a key outcome of COP28. This was a significant success of the Children's Rights Climate Coalition's joint campaigning and an important shift in how the climate COPs incorporate children's rights. The meaningful involvement of children's rights at this "pre-COP" was particularly important, as it influences the agenda for COP29 where binding decisions are made.

Moving our focus to other influential environmental spaces, in February we attended the UN Environment Assembly (UNEA-6) in Nairobi alongside our Climate Adviser from South Africa. This year's theme was linked to the triple planetary crisis (climate change, biodiversity loss and pollution) and we co-hosted a side event with the UN Environment Programme (UNEP) on the right to a healthy environment. Our work in this space is relatively new but we want to invest more here, particularly as UNEP mechanisms have significant impact on environmental action, their outcomes could better incorporate children's rights and there is an openness on the part of UNEP to better address children. We have begun to see progress on this reflected in UNEA resolutions. In particular, there is a strong interest within UNEP to better address children's access to justice.

We also continue to make progress on our children's access to environmental justice project, which looks at how national law currently protects - or fails to protect - children's environmental rights. We have now published 25 out of 43 country reports (plus 8 translations) and will soon publish an EU regional report. We continued to use our research in several high-level submissions, including to the UN Special Rapporteur on climate change and human rights on access to information and in our third party intervention before the Inter-American Court of Human Rights (see below).

Children's rights and toxic chemicals

We believe we have had a significant impact in how children's rights are addressed in the context of reforms related to hazardous chemicals in the EU. We published our research report on children's rights and hazardous chemicals, along with a Manifesto and executive summary (in English, French and German) which focuses on the links between hazardous chemicals and children's rights violations in the European Union (EU) and beyond. By setting out how EU chemical laws fail to uphold children's rights we have brought effective children's rights arguments within the wider debate on better managing chemicals in the EU and beyond. There were some key successes, including the vote by the European Parliament to improve the Toy Safety Law which adopted several amendments in favour of health and environmental protection. We are also pleased that non-child focused organisations are using our work to incorporate children's rights within their own campaigning.

Key to our success is working in coalition with others (see objective II) and using the power of the children's rights perspective to influence wider debates. We also received positive media coverage, including in Contexte, ENDS Europe and Publico. We continue to use our research to inform submissions to international human rights mechanisms/experts such as the Special Rapporteur (SR) on toxics and human rights and were pleased to see our input referenced in various SRs' reports (e.g. report from SR on human rights and climate change).

National security and armed conflict

We continue to focus on how children's rights are impacted by national security concerns - and increasingly, by armed conflict. The violations of children's rights within these contexts has been severe and alarming (see also objectives II and III).

We continued with work to raise the age of military enlistment in the UK armed forces from 16 to 18, including by bringing more attention to the training conditions under-18 recruits face and releasing our report Children in uniform: A decade of abuse at the Army Foundation College.

We have also made efforts to reinvigorate the use of the Optional Protocol on Armed Conflict (OPAC) by the UN Committee on the Rights of the Child. We supported the Committee in developing standard questions for State reviews, which have now been adopted, and provided the Committee with reports on a variety of priority countries that continue to allow for under-18 recruitment, to support the Committee during reviews. We've been pleased to see strong engagement from the Committee on this issue, including directly incorporating our recommendations.

Civil and political rights

During this year we have had a renewed focus on children's disenfranchisement and engagement with democratic processes. This has involved an increased focus on children's right to vote, but also how broader democratic systems can be designed to enable the meaningful engagement of children. We will be launching a first publication on the right to vote for children which will focus on a growing momentum to recognise this right, debunk the myths on ageless voting, and suggest what abolishing the voting age would look like in practice. We will also publish case studies looking at successful campaigns to lower the voting age, interviews with child activists, and potentially a toolkit for national campaigners.

We also began work on children's rights and deliberative democracy, including with a webinar on children's climate assemblies and the potential for these assemblies to be places of intergenerational learning, solidarity and the basis for meaningful reform. The webinar explored the ways in which deliberative forms of democracy can challenge the chronic underrepresentation of children in electoral forms of democracy. These assemblies have potential, beyond the issue of climate change, on other issues where children's voices, perspectives and recommendations should feed into national-level discussions and decisions.

Bodily integrity

We have been engaging with the development of a new Council of Europe legal instrument on comprehensive sexuality education. CRIN provided support to the committee of States to mainstream language on all groups of children throughout the text, as well as pay attention to other issues such as the importance of out-of-school settings and child participation in creating, monitoring and evaluating programmes on sexuality education.

2. The realisation of children's rights is a collective responsibility

With children's rights being challenged, or directly under attack, in many corners of the world, it is more important than ever to work together with others. Progress is rarely made alone. We continue to focus on building connections and collective campaigning, both within and beyond the children's rights sector. In September we attended the UN Summit of the Future and met with many other civil society and UN advocates - we drafted a piece What does the Global Pact for the Future mean for children to share our thoughts on this landmark pact. We recognise that on almost everything we work on, we need to collaborate to have the impact that we want and that there is no "one-size-fits-all" approach to working as a collective.

Working closely with affected communities and people with lived experience. Our work to combat impunity for child sexual abuse in religious institutions in Latin America continues to be built around partnerships with survivor-led groups across the region. CRIN combines its human rights and advocacy expertise and resources with the lived experience and national knowledge of grassroots survivor-led groups.

We've worked with survivor-led groups in the region for five years now and each year we have seen the networks' boosted capacity lead to an increase in their activity, engagement, outreach and "professionalisation". Over this past year it has included supporting the establishment and registration of survivor-led organisations (Chile, Colombia, Peru), using international advocacy as part of national campaigning (e.g. Chile, Argentina, Ecuador), more effective media campaigning and media coverage (e.g. Infobae, Chilevisión, El Tiempo, El Universo, BBC, Associated Press), more effective collective advocacy (e.g. a joint letter from all the survivors' networks), and cross-network engagement (e.g. Argentina, Colombia, Peru, Venezuela).

CRIN's role is one of support and allyship, as we do not prescribe a set model for collaboration or a strict idea of what activities the networks should do in order to avoid ones that are of little benefit to them nationally. We take our lead from the grassroots networks themselves, and this involves CRIN playing to its strengths, supporting those of our partners, and helping to build on the existing work of each network.

Solidarity and learning. There is power in children's rights advocates coming together to express solidarity and sorrow and learn and strategise as a collective. The situation in many countries around the world, including in Gaza and Israel, has left so many feeling helpless as we continue to witness thousands of children lose their lives, families, homes, livelihoods and feeling of safety. It has also been a trigger for organisations to rethink what they can do to respond to the most serious human rights violations that take place during armed conflict. CRIN responded in a few ways, including highlighting children's rights violations (e.g. statement on children's rights in Palestine and Israel), writing joint advocacy letters to members of the EU Commission to push for a rights-respecting response, and compiling resources related to legal mechanisms and challenges, ongoing campaigns and initiatives, and educational and creative resources to challenge violations.

We also felt our role could be as facilitators - bringing members of the community together and learning from high-level Palestinian and international experts on what action was needed from the international community. We co-hosted an invite-only webinar series with Defence for Children International to create a space where we could explore what the human rights community could do to respond to violations. Over six webinars, speakers (including several UN Special Rapporteurs, members of the UN Committee on the Rights of the Child, a member of the UN Independent International Commission of Inquiry on the OPT, a former Director of the US State Department, a high-level EU official, academics, local civil society organisations and a statement from Graça Machel) looked at what responsibilities states and the international system have in supporting and protecting children's rights and what efforts are needed to prevent crimes against Palestinian and other children in Gaza, the West Bank and in detention in Israel. Attendee feedback showed the need for such a safe space to meet, network, listen, learn and consider actions to take.

Meaningfully involving children in our work. We are now in the fourth year of collaborating with our Climate Advisers and it remains an integral part of our work - and a way of working we hope to expand to other issues over time. Their role is in part to advise us on our children's rights and environment work, but also for us to facilitate and support their own campaigning, advocacy and action on human rights and climate issues. In all that we do, we aim to support them to exercise their agency and speak out on issues important to them - and foster the conditions needed for their rights to be realised. We currently have ten advisers aged 18 and under from Spain, Belgium, Kenya, Colombia, Hong Kong, Austria, South Africa, Trinidad and Tobago, Australia and Bosnia and Herzegovina. We continue to be inspired and motivated by their activism - they push us to think and act critically, wisely and at pace.

Over the year we worked with our Advisers on letters to their national-level climate representatives on their country's Nationally Determined Contributions (NDCs), or their national climate policies. We also attended various events together and collaborated on promoting their rights, perspectives and voices where we could.

Working across disciplines. We continue to work beyond the civil society sector, as we believe it is important to build connections across disciplines, from legal to art to academia and beyond. We continue to use art in all of our work, with our Art Director creating new art work and with exciting plans for an art exhibition at the EU Parliament on children's rights and toxic chemicals.

In August, we took responsibility for hosting the network of children's rights strategic litigators formed as part of the Advancing Child Rights Strategic Litigation (ACRiSL) project. This network of more than 100 children's rights litigators is unique and is creating opportunities to plan more effective strategic litigation on children's rights. In the coming months, we will be holding sessions within the community focusing on children's rights litigation against businesses and transborder litigation.

3.That every rights violation has a remedy

Our work continues to focus not just on what children's rights require, but ensuring that those rights are enforceable, including through justice systems.

The sexual exploitation and abuse of children by UN peacekeepers is a long-standing, widespread, and continuing problem. To date, there has been little to no accountability and an air of impunity means this abuse will continue. In response, we launched our strategy on ending the abuse and exploitation of children by UN peacekeepers. We now will be sharing it with key organisations who might be interested in taking implementation of this strategy forward.

In looking at our work with survivor-led groups in Latin America, there has been significant advancements in survivor-led calls for national inquiries into child sexual abuse. Three years ago only the survivors' network in Chile was calling for a national inquiry. Since then the call has also been made by survivors and organisations in Argentina, Bolivia, Colombia, Ecuador and Mexico.

As part of the ACRISL project, CRIN and the University of Nottingham Human Rights Law Centre made a joint third party intervention in the Inter-American Court of Human Rights advisory opinion on how human rights are protected within the context of the climate emergency. We particularly focused on how children's access to justice should be addressed within the advisory opinion, as well as challenges and potential tensions with regards to children's rights and the rights of future generations.

Financial review

Total income for the year amounted to £528,840 (2023: £939,717) of which £260,636 was restricted. Our main funders during the year to 31 December 2024 include Wellspring, Oak Foundation, New Venture Fund, The Joseph Rowntree Charitable Trust, and Tides Broad Reach

Total expenditure amounted to £784,902 (2023: £758,465) resulting in a deficit for the year of £256,062. Of this deficit, £55,701 related to restricted funds.

We continue to make savings, where we can, in our support costs. Most staff continue to work from home, and some have started to use the office on a more regular basis.

The charity's assets are held primarily in cash on deposit which at 31 December 2024 amounted to £1,367,784. Approximately £370,429 of this balance represents funding received in advance towards the next financial year and which has been treated as deferred income.

Total funds at 31 December 2024 amounted to £1,002,497, of which £1,005,569 was unrestricted and (£3,072) was restricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. We continue to fundraise and look for new donors to broaden our funding base. We also need to regularly review our reserves policy to ensure we can meet commitments and planned objectives.

Funding

Our core funding for the year came from Wellspring, and New Venture Fund. Project funds have been received from Oak Foundation, Tides Broad Reach, and The Joseph Rowntree Charitable Trust.

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

Reserves policy

The CRIN Council, in the updated risk register, has agreed to continue the policy of maintaining free reserves in unrestricted general funds to cover nine months running costs. As these costs change frequently, this is reviewed and updated at every board meeting. Unrestricted reserves at 31 December 2024 amount to £1,005,569, and this represents approximately twelve months of total expenditure.

Risk management

CRIN has been operational as an independent organisation since January 2009. At this time, the Trustees established a number of policies and procedures to minimise the risks that the charity may be subject to. CRIN has developed a detailed risk register, which has been approved by the CRIN council.

Trustees' responsibilities statement

The trustees (who are also directors of Child Rights International Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Auditors

Myrus Smith have confirmed their willingness to be re-appointed as the charitable company's auditor.

This report has been prepared in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 10 June 2025 and signed on its behalf by:

M Tuite

Margaret Tuite (Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

Opinion

We have audited the financial statements of Child Rights International Network – CRIN (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton
Surrey
KT6 7AL

11th June 2025

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Charitable activities	2	208,175	260,636	468,811	909,771
Investments – income		33,385	-	33,385	28,387
Other income	3	26,644	-	26,644	1,559
		268,204	260,636	528,840	939,717
Expenditure on:					
Charitable Activities	4	467,892	317,010	784,902	758,465
		467,892	317,010	784,902	758,465
Net income/(expenditure)	7	(199,688)	(56,374)	(256,062)	181,252
Transfers between funds		(673)	673	-	-
Net movement in funds		(200,361)	(55,701)	(256,062)	181,252
Reconciliation of funds					
Balance brought forward		1,205,930	52,629	1,258,559	1,077,307
Balance carried forward		£1,005,569	£(3,072)	£1,002,497	£1,258,559

All income and expenditure is derived from continuing activities.

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

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	8		380		-
Current Assets					
Debtors	9	21,422		28,591	
Cash at bank and in hand		1,367,784		1,527,051	
		1,389,026		1,555,642	
Creditors: amounts falling due within one year	10	387,089		297,083	
Net Current Assets			1,002,117		1,258,559
NET ASSETS	11		£1,002,497		1,258,559
Represented by:					
FUNDS					
Restricted	12		(3,072)		52,629
Unrestricted	12		1,005,569		1,205,930
			£1,002,497		£1,258,559

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 10 June 2025 and signed on their behalf by:

M Tuite

Margaret Tuite
Chair

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
Cash flows from operating activities:		
Net movement in funds per statement of financial activities	(256,062)	181,252
Adjustments for:		
Depreciation	190	-
Profit on disposal of tangible fixed assets	-	-
Bank interest receivable	(33,385)	(28,387)
(Increase)/decrease in debtors	7,169	(1,920)
(Decrease)/increase in creditors	90,006	(423,418)
Net cash (used in) / provided by operating activities	(192,082)	(272,473)
Cash flows from investing activities:		
Bank interest received	33,385	28,387
Purchase of tangible fixed assets	(570)	-
Proceeds from disposal of tangible fixed assets	-	-
Net cash provided by/(used in) investing activities	32,815	28,387
Change in cash and cash equivalents in the year	(159,267)	(244,086)
Cash and cash equivalents brought forward	1,527,051	1,771,137
Cash and cash equivalents carried forward	£1,367,784	£1,527,051

Analysis of cash and cash equivalents	2024	2023
Cash at bank	£1,367,784	£1,527,051

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £500 are not capitalised.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Furniture and fittings	-	5 years straight line
Computer equipment	-	3 years straight line

c) Income recognition

Income is included in the Statement of Financial Activities when the charity is entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grant income is recognised in accordance with agreed budgets and specified timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate amount of future instalments not yet received or accrued and which are subject to satisfactory performance is disclosed as a contingent asset.

d) Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is included under the heading 'Charitable activities' which includes all costs directly associated with meeting the charity's objectives and also those costs necessary to support such activities.

Irrecoverable VAT is charged as a cost against the associated expense heading.

e) Financial instruments

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

1. ACCOUNTING POLICIES/contd...

f) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

g) Pensions

The charity operates a defined contribution pension scheme open to employees with an Employer's Contribution fixed at 5.5% of gross salary. Employees can voluntarily contribute to the scheme at a level decided by them. Employees wishing to opt-out may do so. The board of trustees has agreed to allow staff members to operate an alternative pension scheme to be agreed with the management at a Council meeting. Contributions payable to the scheme are charged as an expense in the period to which they relate.

h) Operating Leases

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

i) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. In the case of multi-year grants received in instalments, exchange gains and losses are calculated by reference to the exchange rate prevailing at the time the grant was awarded. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All exchange gains and losses are recognised in the Statement of Financial Activities.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants and Contracts				
The Joseph Rowntree Charitable Trust	-	60,000	60,000	65,192
Oak Foundation	-	159,321	159,321	124,376
Wellspring	179,404	-	179,404	596,325
Save the Children Sweden	-	-	-	7,257
Neo Philanthropy				-
IFEX Projects				-
Tides Broad Reach	-	37,217	37,217	34,535
New Venture Fund	28,027	-	28,027	67,263
Global Campus of Human Rights	-	4,098	4,098	14,823
Safer Futures Hub	744	-	744	-
	£208,175	£260,636	£468,811	£909,771

Of the £909,771 recognised in 2023, £680,120 related to unrestricted funds and £229,651 to restricted funds.

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Rent recharged	12,532	-	12,532	-
Gifts and donations	3,425	-	3,425	1,059
Legacy	10,322	-	10,322	500
Consultancy	365	-	365	-
	£26,644	£Nil	£26,644	£1,559

All of the £1,559 recognised in 2023 was related to unrestricted funds.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Direct Costs				
Salaries, fees and related costs	429,317	247,719	677,036	670,525
Activities costs	21,873	13,256	35,129	40,618
Foreign exchange losses	(19,273)	-	(19,273)	14,527
Grants paid	-	50,000	50,000	-
	£431,917	£310,975	£742,892	725,670
Support Costs				
Premises costs	9,163	4,333	13,496	9,068
Office and administration costs	15,050	802	15,852	14,148
Website, computer and IT costs	8,132	450	8,582	5,509
Governance (see note 5)	3,630	450	4,080	4,070
	35,975	6,035	42,010	32,795
	£467,892	£317,010	£784,902	£758,465

Of the £758,465 recognised in 2023, £578,169 was charged to unrestricted funds and £180,296 to restricted funds.

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

5. GOVERNANCE COSTS

		2024 £	2023 £
Auditors remuneration	- Audit services	3.380	3,370
	- Non-audit services	700	700
Council meetings		-	-
		£4,080	£4,070

6. STAFF COSTS

	2024 £	2023 £
Wages and salaries	395,300	405,999
Social security	35,377	37,253
Pension costs (defined contribution schemes)	20,355	21,235
	£451,032	£464,487

The average number of employees in the year was 10 (2023 : 12). The average number based on full time equivalents was 9 (2023 : 10).

2 employees received total employee benefits (excluding employer pension costs) in excess of £60,000 in the year (2023 : Nil).

The Trustees were not remunerated during the year or the preceding year. No trustees (2023 : nil) were reimbursed £Nil (2023 : £Nil) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £126,587 (2023: £122,163). Under FRS102, employee benefits include gross salaries, employer's National Insurance contributions and employer's pension contributions.

7. NET INCOME

Net income is stated after charging/(crediting):	2024 £	2023 £
Auditor's remuneration	4,080	4,070
Depreciation	190	-
Operating lease rentals	12,622	9,068

8. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2024	1,049	11,838	12,887
Additions	-	570	570
At 31 December 2024	1,049	12,408	13,457
Depreciation			
At 1 January 2024	1,049	11,838	12,887
Charge for the year	-	190	190
At 31 December 2024	1,049	12,028	13,077
Net Book Value			
At 31 December 2024	£Nil	£380	£380
At 31 December 2023	£Nil	£Nil	£Nil

9. DEBTORS

	2024 £	2023 £
Prepayments	4,543	2,750
Other debtors	6,879	6,879
Accrued income	10,000	18,962
	£21,422	£28,591

10. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Tax and Social Security	9,200	6,734
Accruals	4,020	8,459
Deferred income	370,429	281,890
Other creditors	3,440	-
	£387,089	£297,083

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

Analysis of deferred income	Balance at 1 January 2024 £	Additions in the year £	Released to income £	Balance at 31 December 2024 £
Wellspring	159,118	187,232	198,125	148,225
Tides Broad Ready	31,932	35,025	37,769	29,188
New Venture Fund	28,027	-	28,027	-
Oak Foundation	62,813	289,524	159,321	193,016
	£281,890	£511,781	£423,242	£370,429

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	380	-	380
Current assets	1,170,075	219,131	1,389,206
Current liabilities	(164,886)	(222,203)	(387,089)
As at 31 December 2024	£1,005,569	£(3,072)	£1,002,497

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	-	-	-
Current assets	1,408,268	147,374	1,555,642
Current liabilities	(202,338)	(94,745)	(297,083)
As at 31 December 2023	£1,205,930	£52,629	£1,258,559

12. MOVEMENT IN FUNDS

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2024 £
Unrestricted Funds					
General Funds	1,205,930	268,204	(467,892)	(673)	1,005,569
Restricted Funds					
Ending Impunity for Sexual Violence	27,812	159,321	(206,420)	-	(19,287)
Ending Violation of Children's Rights	19,677	60,000	(74,782)	-	4,895
Protecting Children from harmful Chemicals in the EU and beyond	2,071	37,217	(33,619)	-	5,669
Ending Child Sexual Exploitation and Abuse	1,516	-	(2,189)	673	-
Advancing Children's Rights Strategic Litigation	1,252	4,098	-	-	5,350
Children's Rights Approach to Encryption	301	-	-	-	301
Sub-totals	52,629	260,636	(317,010)	673	(3,072)
	£1,258,559	£528,840	£784,902	£Nil	£1,002,497

CSI Fellowship
CRIN received the net assets of the charity 'Child Soldiers International' which shut down in June 2019. These funds were used to support the pilot of the artistic fellowship on children's rights.

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

Ending Military Recruitment
CRIN received a grant towards the project 'Ending the Military Recruitment of Children in the UK'.

Ending Violation of Children's Rights
CRIN received a grant towards the project 'Ending the violation of children's rights for national security purposes'.

Building Internal Capacity
CRIN received a grant to build its individual and collective capacity on strategic future thinking; communication and collaboration; and organisational culture and practices on diversity, equity and inclusion.

Access to Justice for Children's Rights
To support design and translation of materials produced as part of the project on access to justice for children's environmental rights.

Ending Child Sexual Exploitation and Abuse
Funding to support the development of survivor's groups in Latin America and development of advocacy and campaigning tools for establishing national inquiries into child sexual abuse.

12. MOVEMENT IN FUNDS/contd

Advancing Children's Rights Strategic Litigation
A contribution to a joint project to map the use of Child Rights Strategic Litigation (CRSL), build a network of organisations conducting CRSL and develop a child rights respecting model for strategic litigation.

Children's Right Approach to Encryption
To develop legal and policy response to encryption that takes all children's rights seriously, from freedom of expression and privacy to protection from violence and use this as a basis for joint advocacy.

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

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2023 £
Unrestricted Funds					
General Funds	1,074,033	710,066	578,169	-	1,205,930
Restricted Funds					
Ending Impunity for Sexual Violence	(6,221)	124,376	90,343	-	27,812
Ending Violation of Children's Rights	2,537	55,917	38,777	-	19,677
Protecting Children from harmful Chemicals in the EU and beyond	-	34,535	32,464	-	2,071
Ending Child Sexual Exploitation and Abuse	3,630	-	2,114	-	1,516
Advancing Children's Rights Strategic Litigation	1,902	14,823	15,473	-	1,252
Children's Rights Approach to Encryption	1,426	-	1,125	-	301
	£1,077,307	£939,717	£758,465	£Nil	£1,258,559

13. RELATED PARTY TRANSACTIONS

Eva Geidenmark, a CRIN Trustee, is employed by Save The Children Sweden as a Director of the Section for Thematic Support which provided core grant funding to CRIN during the year amounting to £Nil (2023: £7,257).

14. TAXATION

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

15. COMPANY STATUS

The charity is also a private company (No. 06653398), limited by guarantee and registered in England and Wales. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

The address of the registered office is given in the 'Reference and Administrative Details' section of the Trustee's Annual Report on Page 1.

16. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets and specified timeframes. The total grant income awarded but not yet received amounts to £1,005,111 (2023: £543,594).

17. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

Land and Buildings	2024 £	2023 £
Operating leases payable within:		
1 year	£13,104	£13,104
1-5 years	£Nil	£Nil

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

England & Wales - Charity number 1125925

Accounts

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

MYRUS SMITH
Chartered Accountants

Norman House
8 Burnell Road
Sutton
Surrey
SM1 4BW

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

FOR THE YEAR ENDED 31 DECEMBER 2023

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Introduction

The Trustees, who are also Directors of the charitable company, have pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2023. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 and comply with United Kingdom Accounting and Financial Reporting Standards, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative details

Directors/Trustees	Adem Arkadas-Thibert Eva Geidenmark Aoife Nolan Kirsten Sandberg Margaret Tuite (Chair) Tomas Ayuso Jerusha Burnham Enakshi Thukral Kevin Koh
Senior Management	Leo Ratledge (CRIN Co-Director) Lianne Minasian(CRIN Co-Director)
Registered/Principal Office	Unit SB.152, China Works Black Prince Road London SE1 7SJ
Charity Name:	Child Rights International Network - CRIN
Charity Registration Number	1125925
Company Registration Number	06653398
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton, Surrey SM1 4BW
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ

Objectives, activities and public benefit

The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child, including, but without prejudice to the generality of the foregoing:- the relief of poverty, sickness and distress; the safeguarding and maintenance of health; the provision of care, protection from abuse and all other injurious, humiliating or degrading treatment and the advancement of education, training and public knowledge in all matters concerning those charitable purposes.

How our activities deliver public benefit

One of CRIN's primary contributions to public benefit is through information delivery. CRIN provides information on children's rights and issues affecting children, in the UK and overseas. This information is collected through its members and disseminated widely, in five languages.

All of the services CRIN provides, including reports and other resources, are entirely free as CRIN strongly believes that information should be freely accessible.

CRIN has produced a number of toolkits made available widely through the website for different audiences, both non-governmental organisations (NGOs) and media (for instance a guide on reporting on children for journalists).

CRIN also takes a lead in advocacy and campaigning for children's rights internationally. Working with national, regional and international bodies and organisations, we monitor new and emerging violations and work in coalitions to challenge these through using the United Nations and other Human Rights Systems. We also respond directly to inquiries from the general public about various issues on children's rights.

The Trustees confirm that they have had regard to the public benefit guidance issued by the Charity Commission in considering the activities of, and future plans for, the charity.

CRIN has regularly undertaken both quantitative and qualitative research to measure its impact and user satisfaction. This is then used to modify or adapt existing services and to develop new services.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2008 and registered as a charity on 17 September 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Members of the Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council. The trustees are appointed by recommendation and invitation from current trustees and the charity's management. Invitations are extended to those well known to the sector in which the charity operates. The members of the Council shall be elected at each Annual General Meeting and shall hold office from the end of the meeting at which they are elected. Members of the Council shall hold office for up to two years and will be eligible for re-election for a further two terms.

Organisational structure

CRIN has a Council of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council has 9 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

Overall strategic management of CRIN's work during the period of this report rested with CRIN's Co-Directors, Leo Ratledge and Lianne Minasian. The organisation continued to develop ways to work

with less hierarchy and bureaucracy and more shared ownership of work, though ultimate accountability rests with CRIN's Co-Directors.

Arrangements or setting pay and remuneration are determined by our Pay Review Policy, which includes a cost of living review and an annual increment. This is subject to funds being available. For benchmarking we refer to annual salary surveys produced by Charity Jobs and Harris Hill.

The Code

CRIN is a creative human rights organisation focused on children's rights. We challenge the status quo because the norms that dictate children and young people's place in society need radical change. We press for rights – not charity – and campaign for a genuine shift in how governments and societies view and treat under-18s. Using research, policy, art and advocacy to communicate our vision for the future, we encourage people to think critically about the world. Our goal is a world where children's human rights are recognised, respected and enforced, and where every rights violation has a remedy.

In 2019 CRIN developed its CRIN Code which sets out the values and principles which guide our work and how we behave as an organisation. The CRIN Code encourages self-reflection, and an interrogation of not just *what* we work on, but *how* we work in upholding our purpose - ensuring that we are challenging intersecting forms of oppression and advancing equity.

A constant in how we work is holding ourselves accountable, not just on the practicalities of how we could work more effectively and ethically, but also recognising the meaningful transformations that need to happen in the NGO sector. We are acutely aware that as an international Western organisation based in Europe, there is a history of NGO colonialism, oppression, paternalism and a power imbalance that we cannot ignore. We will continue to work to make our processes more participatory, transparent and based on principles of anti-oppression. This includes working with organisations and individuals who are looking to translate learning into action, specifically on challenging the manifestation and impacts of structural oppression in the work we do and how we work. In this we also want to seek out organisations and individuals who challenge us to expand our perspectives.

Our focus since the Code's adoption and in the years to come is implementation of the Code - ensuring we practice what we preach.

We have three goals which guide our work:

1. Children are recognised as rights holders

For rights to be realised, they first have to be recognised. This requires developing strong policy positions - particularly on new and emerging children's rights issues - and pushing for them to be taken up in international, regional and national laws and standards. This includes overcoming harmful, paternalistic and adult-centric narratives to ensure children are recognised as independent rights holders. It also requires that CRIN, along with the children's rights community, human rights sector and broader society, understand and communicate about the rights of children in a way that is accessible and meaningful to everyone that has a role in respecting those rights. We will pursue this through different communication methods for a range of audiences, including using art.

2. The realisation of children's rights is a collective responsibility

Large scale change cannot be achieved by any single individual or organisation, but comes through a collective effort. We will continue to collaborate with a diverse community of NGOs, advocates, activists, artists, academics, lawyers, campaigners, survivors of children's rights violations and other affected communities, recognising and respecting the strengths of each partner and the audiences they are best placed to reach. This community will continue to expand beyond the children's rights sector and aims to engage with everyone who has a role to play in realising the rights of children. We recognise CRIN's role will shift and evolve within this community depending on the issue we are working on and who we are working with. At times, we will be required to coordinate campaigns or coalitions, at others we may take on a supporting role.

3. Every rights violation has a remedy

Identifying hidden and ignored violations of children's rights and campaigning for official recognition of them has been a significant focus of our work, including in our efforts to challenge impunity for sexual violence against children in Latin America. We push for the full recognition of the systemic nature of institutional sexual abuse as a necessary step to ending that abuse. In our work on children's access to environmental justice, we conduct research on how children can use the law to enforce their rights and campaign for stronger and more accessible justice systems for children.

Highlights from our work in 2023

1. **That children are recognised as rights holders**

Developing strong policy positions on emerging or neglected children's rights issues and pushing for them to be adopted by international, regional and national policy makers remains important in our work. We continued to work to include an anti-oppression perspective in all our work, fully examining how different communities are impacted by often intersecting rights violations. We also consider communicating about children's rights in an accessible way that itself respects children's rights and their agency essential. During the past year, this work has included progress on a number of developing children's rights issues.

Children's rights and the environment

With climate change having turned into perhaps the biggest existential and human rights issues of our time, we continued to prioritise our work on children's rights and the environment. We recognise that CRIN - and the children's rights sector more broadly - is only one part of what is necessary to address the climate crisis and that we need to focus on the aspects that we are best placed to target if the movement as a whole is to be successful.

Our approach has been based on conducting new in-depth research on securing access to justice for children's rights in the context of the environmental crises, and using this research in joint campaigning with other children's organisations and the broader environmental movement. In particular, we are increasingly working with young activists to support their own campaigning.

We made significant progress on the research phase of the work and have now published 22 out of 43 country reports (plus translations) on our children's access to environmental justice project, which looks at how national law currently protects - or fails to protect - children's environmental rights. Next year we will begin to plan work on a global report which will be an accessible analysis of this issue, which we will use for our advocacy. We will also consult with our Climate Advisers about materials we can develop on this issue for young activists - they are helping us on a survey which we will circulate to under-18 activists to better understand what is needed and how CRIN can support.
This year we began using this research to support advocacy. International legal standards that will shape the future of children's environmental rights are being developed now and so we worked to

influence these developments, including with regional and global bodies. In 2023, we particularly worked to influence the UN Committee on the Rights of the Child's General Comment No. 26 on children's rights and the environment with a special focus on climate change. Many of the issues we saw as particularly important were strongly addressed in the final text, particularly access to justice for children.

Looking at the creative angle of our environmental work, in November 2022 we organised a virtual COP event hosted by the EU on our Climate Champions Challenge (together with the Little Inventors) with the Chair of the UN Committee on the Rights of the Child on the panel, together with a Representative of the Slovenian Delegation at COP. Our Climate Adviser Āniva from Samoa facilitated it and we had great feedback from both the panellists and the EU team who said that they found the session "*to be insightful and very inspiring*". We believe the challenge promoted children's imaginations, ideas and agency and was a positive tactic in engaging decision makers in crucial debates around climate change.

Children's rights and toxic chemicals

We launched work on protecting children from harmful chemicals, with a focus on the EU. Research increasingly shows that childhood exposure to hazardous chemicals links to a range of diseases later in life, such as cancer, diabetes, impaired brain function and educational development - and children are disproportionately affected because of their smaller and growing bodies. This violates many of their rights, including to life, survival and development, health, education, an adequate standard of living and a healthy environment. Our work aims to show the extent of how children's rights are violated by exposure to harmful chemicals, as well as advocate for EU institutions to strengthen their policies on this topic and uphold children's rights. We are currently focusing on the EU given particular advocacy opportunities and its potential international influence, but our work on this issue retains a global focus.

In advance of upcoming EU reform on toxic chemicals, we published a position paper on how the EU can better protect children from harmful pesticides. This was well received by coalitions we're a part of, with many helping to amplify our messages and expressing appreciation for how the children's rights approach supports their own advocacy.

National security

We continue to see developments in national security law and practices that disregard or violate children's rights, including in the context of preventing the recruitment of children by armed groups, punitive criminal justice responses and the absence of meaningful rehabilitation. We are working to bring a children's rights perspective to emerging reforms on national security law and policy, including engaging with counter-terrorism focused bodies that have not historically engaged with children's rights. For example, we provided written and oral evidence to the Independent Commission on Counter-Terrorism Law, Policy and Practice to inform its review in the UK, focusing on a children's rights compatible approach to preventing children being groomed and recruited by armed groups and the repatriation of children from North East Syria. We also continued to engage with international human rights mechanisms on this issue, including encouraging the Committee on the Rights of the Child to address emerging rights violations in the context of national security.

Children's rights and the digital environment

Perhaps one of the most topical yet divisive issues of recent years is how to realise children's rights in the digital environment. In January, we launched our report Privacy *and* Protection: A Children's Rights Approach to Encryption, which was designed to address the divide between child protection

and broader human rights and civil liberties organisations working on online regulation reform. This divide has led to challenges on meaningful change that respects the full scope of human rights. We believe that as an organisation that works to address sexual violence against children, but also engages with children's right to free expression, access to information and privacy, that we were well placed to act as a bridge by setting out a nuanced children's rights approach to the issue.

2. The realisation of children's rights is a collective responsibility

We continue to place significant emphasis on building connections and collective campaigning, both within and beyond the children's rights sector. We recognise that on almost everything we work on, we need to collaborate to have the impact that we want. We also recognise that there is no "one-size-fits-all" approach to working as a collective and that this can look different depending on the issue we are working on and the nature of that work.

Combining expertise. In many of the coalitions and partnerships that we are working within, the intention is to include all of the relevant areas of expertise, to ensure that we are addressing the issue in a joined-up way that fully accounts for the complexity of the issue and the methods necessary to achieve change. CRIN is sometimes the only children's rights organisation within these groups, which we believe makes our engagement significant and necessary.

In our work on children's rights and toxic chemicals, for example, we work as part of the EDC-Free Europe coalition which looks at the impact of toxic chemicals on our health. We also joined the largest network of environmental citizens' organisations in Europe - the European Environmental Bureau (EEB) which will allow us to share our expertise on children's rights widely, in and beyond the EU, with others working on environmental issues. Within these groups, we provide expertise on children's rights, while we in turn benefit from other organisations' strengths on EU legislative processes, health and environmental science, and broader environmental activism. Notably, organisations commented on the children's rights perspective serving as a strategic entry point for discussions with MEPs who would otherwise be reluctant to discuss environmental issues.

Similarly in our work on national security, we formed two groups. The Community Counter to Prevent, campaigns for a human rights compliant approach to preventing children being recruited by armed groups. The coalition that we have built in this work includes children's NGOs, civil liberties organisations, free expression campaigners, Muslim community groups, racial justice organisations, health justice advocates and data protection specialists. This has enabled us to quickly respond as a community, including to February's publication of the UK's Prevent Review.

We also jointly formed the Bring Them Home campaign alongside War Child, Reprieve, Save the Children and Human Rights Watch, to pressure the UK to repatriate children detained in northeast Syria.

In a clear demonstration of the power of collective action, a coalition that we participated in on the recognition of the Right to a Healthy Environment won the top UN human rights prize in July. Key to the success of this coalition was the diverse array of civil society, Indigenous Peoples groups and social movements.

Meaningfully involving children in our work. We had our third year of collaborating with our Climate Advisers and we continue to see and feel the positive impact. Their role is in part to advise us on our children's rights and environment work, but also for us to facilitate and support their own campaigning, advocacy and action on human rights and climate issues. In 2023 we had ten advisers aged 18 and under, including from South Africa, Colombia, Hong Kong, Belgium, Spain, Australia, Austria, Trinidad and Tobago, Bosnia and Herzegovina, and Kenya.

During the past 12 months, work in this area has been varied. We supported two of our advisers to engage with COP27 in Egypt. The children's rights community came together in an "unprecedented collaboration" around COP27 via an emerging Children's Rights Climate Movement. We helped organise a joint event - an intergenerational dialogue with several children, Mary Robinson, Vanessa Nakata and government representatives. While not all demands were incorporated in the final COP decision, there were some advances on children's rights (read the joint Children's Rights Climate Movement press release). We believe the larger representation of children, plus a more united children's rights advocacy group, provided added pressure which could have ultimately influenced negotiators.

CRIN also attended the Bonn climate conference where the agenda for COP is set and provided badges to two of our advisers. As a movement we organised a well-attended and engaged roundtable with champion states to build support for incorporating children's rights in climate negotiations and our advisers attended some negotiations and informal meetings and participated in protests organised by youth groups.

Working across disciplines. Through the **Advancing Children's Rights Strategic Litigation** project, we have been working with academics and NGOs specialised in litigation to improve the way that strategic litigation is used to enforce children's rights, as well as developing litigation practices that are themselves consistent with children's rights. We helped build a network of more than 100 members from legal practice, NGOs, academia and National Human Rights Institutions. This network provides a space for litigators to share experiences, discuss cases and support each other's litigation.

Working closely with affected communities and people with lived experience. Our work to combat impunity for child sexual abuse in religious institutions in Latin America continues to be built around partnerships with survivor-led groups across the region. CRIN combines its human rights and advocacy expertise and resources with the lived experience and national knowledge of grassroots survivor-led groups. Over the past year we deepened our partnerships with seven survivor-led organisations that each have clear national campaign and advocacy objectives. CRIN has also been supporting survivors groups to access funding directly to ensure they can independently become financially sustainable.

We have seen networks' boosted capacity lead to an increase in their activity, including the production of new advocacy materials (e.g. Argentina's national clergy abuse map); a new organisational website to promote the survivors' network (e.g. Peru); increased dialogue with government and lawmakers (e.g. Chile's justice and social development ministries, and a Senator in Peru); regular engagement with leading national and international media (e.g. Argentina, Chile and Peru); and participation in mainstream human rights events to promote their campaigning more broadly (e.g. at the III World Forum on Human Rights to advocate for a national inquiry). All these activities collectively contribute to increasing the visibility of the issue in each country, build support for national reform and inquiries, and promote direct dialogue with survivors' networks to secure justice.

3. That every rights violation has a remedy

Our work continues to focus not just on what children's rights require, but ensuring that those rights are enforceable, including through justice systems. Our work as part of the ACRiSL project particularly focused on children's rights strategic litigation in climate cases.

Over the past year the number of countries in which our partners were actively campaigning for a national inquiry into child sexual abuse increased from two (Chile, Ecuador) to five (Argentina,

Colombia, Mexico). In some cases this simply followed a candid conversation about how countries in North America, Europe and Australasia have dealt with the issue.

To foster this learning more systematically, a highlight of the year was an event we co-organised in Buenos Aires on national inquiries into child sexual abuse. We partnered with the civil society organisation ARALMA, which authored a draft law for the creation of an inquiry in Argentina. The event was designed to help advance this proposal, and was promoted as the region's first international conference on the issue and brought together survivors' networks, legal experts and researchers, NGOs and national inquiry commissioners from ten countries worldwide. The event also made use of CRIN's research on the practicalities and strategy for establishing a national inquiry in Argentina, which was the focus of a practical session.

Financial review

Total income for the year amounted to £939,717 (2022: £949,044) of which £229,651 was restricted. Our main funders during the year to 31 December 2023 include Wellspring, Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, The Joseph Rowntree Charitable Trust, Oak Foundation, Save the Children Sweden, Neo Philanthropy and Open Society Foundations.

Total expenditure amounted to £758,465 (2022: £818,784) resulting in a surplus for the year of £181,252. Of this surplus, £131,897 related to unrestricted funds.

We continue to make savings, where we can, in our support costs. Most staff continue to work from home and some have started to use the office on a more regular basis.

The charity's assets are held primarily in cash on deposit which at 31 December 2023 amounted to £1,527,051. Approximately £281,900 of this balance represents funding received in advance towards the next financial year and which has been treated as deferred income.

Total funds at 31 December 2023 amounted to £1,258,559, of which £1,205,930 was unrestricted and £52,629 was restricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. We continue to fundraise and look for new donors to broaden our funding base. We also need to regularly review our reserves policy to ensure we are able to meet commitments and planned objectives.

Funding

Our core funding for the year came from Wellspring, Save the Children Sweden and Ignite. Project funds have been received from Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, and The Joseph Rowntree Charitable Trust.

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

Reserves policy

The CRIN Council, in the updated risk register, has agreed to continue the policy of maintaining free reserves in unrestricted general funds to cover nine months running costs. As these costs change frequently, this is reviewed and updated at every board meeting. Unrestricted reserves at 31 December 2023 amount to £1,205,930.00, and this represents approximately twelve months of total expenditure.

Risk management

CRIN has been operational as an independent organisation since January 2009. At this time, the Trustees established a number of policies and procedures to minimise the risks that the charity may be subject to. CRIN has developed a detailed risk register, which has been approved by the CRIN council.

Trustees' responsibilities statement

The trustees (who are also directors of Child Rights International Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Auditors

Myrus Smith have confirmed their willingness to be re-appointed as the charitable company's auditor.

This report has been prepared in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 7th June 2023 and signed on its behalf by:

M Tuite

Margaret Tuite (Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

Opinion

We have audited the financial statements of Child Rights International Network – CRIN (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
Norman House,
8 Burnell Road,
Sutton, Surrey.
SM1 4BW

10th June 2024

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Charitable activities	2	680,120	229,651	909,771	943,322
Investments – income		28,387	-	28,387	5,612
Other income	3	1,559	-	1,559	110
		710,066	229,651	939,717	949,044
Expenditure on:					
Charitable Activities	4	578,169	180,296	758,465	818,784
		578,169	180,296	758,465	818,784
Net income/(expenditure)	7	131,897	49,355	181,252	130,260
Transfers between funds		-	-	-	-
Net movement in funds		131,897	49,355	181,252	130,260
Reconciliation of funds					
Balance brought forward		1,074,033	3,274	1,077,307	947,047
Balance carried forward		£1,205,930	£52,629	£1,258,559	£1,077,307

All income and expenditure is derived from continuing activities.

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

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Tangible assets	8		-		
Current Assets					
Debtors	9	28,591		26,671	
Cash at bank and in hand		1,527,051		1,771,137	
		1,552,642		1,797,808	
Creditors: amounts falling due within one year	10	297,083		720,501	
Net Current Assets					1,077,307
NET ASSETS	11		1,258,559		£1,077,307
Represented by:					
FUNDS					
Restricted	12		52,629		3,274
Unrestricted	12		1,205,930		1,074,033
			£1,258,559		£1,077,307

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 7 June 2024 and signed on their behalf by:

Margaret Tuite
Chair

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net movement in funds per statement of financial activities	181,252	130,260
Adjustments for:		
Depreciation	-	1,654
Profit on disposal of tangible fixed assets	-	-
Bank interest receivable	(28,387)	(5,612)
(Increase)/decrease in debtors	(1,920)	878
(Decrease)/increase in creditors	(423,418)	127,702
Net cash (used in) / provided by operating activities	(272,473)	254,882
Cash flows from investing activities:		
Bank interest received	28,387	5,612
Purchase of tangible fixed assets	-	-
Proceeds from disposal of tangible fixed assets	-	-
Net cash provided by/(used in) investing activities	28,387	5,612
Change in cash and cash equivalents in the year	(244,086)	260,494
Cash and cash equivalents brought forward	1,771,137	1,510,643
Cash and cash equivalents carried forward	£1,527,051	£1,771,137

Analysis of cash and cash equivalents	2023	2022
Cash at bank	£1,527,051	£1,771,137

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £500 are not capitalised.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Furniture and fittings	-	5 years straight line
Computer equipment	-	3 years straight line

c) Income recognition

Income is included in the Statement of Financial Activities when the charity is entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grant income is recognised in accordance with agreed budgets and specified timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate amount of future instalments not yet received or accrued and which are subject to satisfactory performance is disclosed as a contingent asset.

d) Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is included under the heading 'Charitable activities' which includes all costs directly associated with meeting the charity's objectives and also those costs necessary to support such activities.

Irrecoverable VAT is charged as a cost against the associated expense heading.

1. ACCOUNTING POLICIES/contd...

e) Financial instruments

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

f) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

g) Pensions

The charity operates a defined contribution pension scheme open to employees with an Employer's Contribution fixed at 5.5% of gross salary. Employees can voluntarily contribute to the scheme at a level decided by them. Employees wishing to opt-out may do so. The board of trustees has agreed to allow staff members to operate an alternative pension scheme to be agreed with the management at a Council meeting. Contributions payable to the scheme are charged as an expense in the period to which they relate.

h) Operating Leases

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

i) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. In the case of multi-year grants received in instalments, exchange gains and losses are calculated by reference to the exchange rate prevailing at the time the grant was awarded. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All exchange gains and losses are recognised in the Statement of Financial Activities.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Grants and Contracts				
The Joseph Rowntree Charitable Trust	9,275	55,917	65,192	53,000
Oak Foundation	-	124,376	124,376	94,690
Wellspring	596,325	-	596,325	684,539
Save the Children Sweden	7,257	-	7,257	7,835
Neo Philanthropy	-	-	-	2,957
IFEX Projects	-	-	-	15,048
Tides Broad Ready	-	34,535	34,535	-
New Venture Fund	67,263	-	67,263	67,479
Global Campus of Human Rights	-	14,823	14,823	16,024
Matrix Chambers	-	-	-	1,750
	£680,120	£229,651	£909,771	£943,322

Of the £943,322 recognised in 2022, £750,667 related to unrestricted funds and £192,655 to restricted funds.

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Gifts and donations	1,059	-	1,059	110
Legacy	500	-	500	-
	£1,559	£Nil	£1,559	£110

All of the £110 recognised in 2022 was related to unrestricted funds.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Direct Costs				
Salaries, fees and related costs	517,961	152,564	670,525	627,298
Activities costs	16,165	24,453	40,618	146,132
Foreign exchange losses	14,527	-	14,527	12,964
	548,653	177,017	725,670	786,394
Support Costs				
Premises costs	7,173	1,895	9,068	8,196
Office and administration costs	12,964	1,184	14,148	16,462
Website, computer and IT costs	5,409	100	5,509	3,733
Governance (see note 5)	3,970	100	4,070	3,979
	29,516	3,279	32,795	32,370
	578,169	180,296	758,465	818,764

Of the £818,764 recognised in 2022, £605,776 was charged to unrestricted funds and £212,988 to restricted funds.

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

5. GOVERNANCE COSTS

		2023	2022
		£	£
Auditors remuneration	- Audit services	3,370	3,270
	- Non-audit services	700	600
Council meetings		-	109
		£4,070	£3,979

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	405,999	409,491
Redundancy	-	30,000
Social security	37,253	26,489
Pension costs (defined contribution schemes)	21,235	20,475
	£464,487	£486,455

The average number of employees in the year was 12 (2022 : 13). The average number based on full time equivalents was 10 (2022 : 9).

No employees received total employee benefits (excluding employer pension costs) in excess of £60,000 in either year.

The Trustees were not remunerated during the year or the preceding year. No trustees (2022 : nil) were reimbursed £Nil (2022 : £Nil) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £122,163 (2022: £128,627). Under FRS102, employee benefits include gross salaries, employer's National Insurance contributions and employer's pension contributions.

7. NET INCOME

Net income is stated after charging/(crediting):	2023	2022
	£	£
Auditor's remuneration	4,070	3,870
Depreciation	-	1,654
Operating lease rentals	9,068	8,196

8. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2023	1,049	11,838	12,887
Additions	-	-	-
At 31 December 2023	1,049	11,838	12,887
Depreciation			
At 1 January 2023	1,049	11,838	12,887
Charge for the year	-	-	-
At 31 December 2023	1,049	11,838	12,887
Net Book Value			
At 31 December 2023	£Nil	£Nil	£Nil
At 31 December 2022	£Nil	£Nil	£Nil

9. DEBTORS

	2023 £	2022 £
Prepayments	2,750	1,990
Other debtors	6,879	1,395
Accrued income	18,962	23,286
	£28,591	£26,671

10. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Tax and Social Security	6,734	6,970
Accruals	8,459	12,616
Deferred income	281,890	678,410
Other creditors	-	22,505
	297,083	£730,501

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

Analysis of deferred income	Balance at 1 January 2023 £	Additions in the year £	Released to income £	Balance at 31 December 2023 £
Wellspring	539,091	200,991	580,964	159,118
Tides Broad Ready	32,466	34,836	35,370	31,932
New Venture Fund	45,290	50,000	67,263	28,027
Oak Foundation	61,563	125,627	124,377	62,813
	£678,140	£411,454	£807,974	£281,890

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	-	-	-
Current assets	1,408,268	147,374	1,555,642
Current liabilities	(202,338)	(94,745)	(297,083)
As at 31 December 2023	£1,205,930	£52,629	£1,258,559

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	-	-	-
Current assets	1,732,971	64,837	1,797,808
Current liabilities	(658,938)	(61,563)	(720,501)
As at 31 December 2022	£1,074,033	£3,274	£1,077,307

12. MOVEMENT IN FUNDS

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2023 £
Unrestricted Funds					
General Funds	1,074,033	710,066	578,169	-	1,205,930
Restricted Funds					
Ending Impunity for Sexual Violence	(6,221)	124,376	90,343	-	27,812
Ending Violation of Children's Rights	2,537	55,917	38,777	-	19,677
Protecting Children from harmful Chemicals in the EU and beyond	-	34,535	32,464	-	2,071
Ending Child Sexual Exploitation and Abuse	3,630	-	2,114	-	1,516
Advancing Children's Rights Strategic Litigation	1,902	14,823	15,473	-	1,252
Children's Rights Approach to Encryption	1,426	-	1,125	-	301
Sub-totals	3,274	229,651	180,296	-	52,629
	£1,077,307	£939,717	£758,465	£Nil	£1,258,559

CSI Fellowship
CRIN received the net assets of the charity 'Child Soldiers International' which shut down in June 2019. These funds were used to support the pilot of the artistic fellowship on children's rights.

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

Ending Military Recruitment
CRIN received a grant towards the project 'Ending the Military Recruitment of Children in the UK'.

Ending Violation of Children's Rights
CRIN received a grant towards the project 'Ending the violation of children's rights for national security purposes'.

Building Internal Capacity
CRIN received a grant to build its individual and collective capacity on strategic future thinking; communication and collaboration; and organisational culture and practices on diversity, equity and inclusion.

Access to Justice for Children's Rights
To support design and translation of materials produced as part of the project on access to justice for children's environmental rights.

Ending Child Sexual Exploitation and Abuse
Funding to support the development of survivor's groups in Latin America and development of advocacy and campaigning tools for establishing national inquiries into child sexual abuse.

12. MOVEMENT IN FUNDS/contd

Advancing Children's Rights Strategic Litigation
A contribution to a joint project to map the use of Child Rights Strategic Litigation (CRSL), build a network of organisations conducting CRSL and develop a child rights respecting model for strategic litigation.

Children's Right Approach to Encryption
To develop legal and policy response to encryption that takes all children's rights seriously, from freedom of expression and privacy to protection from violence and use this as a basis for joint advocacy.

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

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2022 £
Unrestricted Funds					
General Funds	923,440	756,389	605,796	-	1,074,033
Restricted Funds					
CSI Fellowship	565	-	565	-	-
Ending Impunity for Sexual Violence	9,433	94,690	110,344	-	(6,221)
Ending Military Recruitment	60	-	60	-	-
Ending Violation of Children's Rights	-	53,000	50,463	-	2,537
Building Internal Capacity to Engage in Strategic Future Thinking	9,594	2,957	12,551	-	-
Access to Justice for Children's Rights	17	1,750	1,767	-	-
Ending Child Sexual Exploitation and Abuse	487	9,186	6,043	-	3,630
Advancing Children's Rights Strategic Litigation	3,451	16,024	17,573	-	1,902
Children's Rights Approach to Encryption	-	15,048	13,622	-	1,426
Sub-totals	23,607	192,655	212,988	-	3,274
	£947,047	£949,044	£818,784	£Nil	£1,077,307

13. RELATED PARTY TRANSACTIONS

Eva Geidenmark, a CRIN Trustee, is employed by Save The Children Sweden as a Director of the Section for Thematic Support which provided core grant funding to CRIN during the year amounting to £7,257 (2022: £7,827).

14. TAXATION

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

15. COMPANY STATUS

The charity is also a private company (No. 06653398), limited by guarantee and registered in England and Wales. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

The address of the registered office is given in the 'Reference and Administrative Details' section of the Trustee's Annual Report on Page 1.

16. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets and specified timeframes. The total grant income awarded but not yet received amounts to £543,594 (2022: £699,770).

17. OPERATING LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

Land and Buildings	2023 £	2022 £
Operating leases payable within:		
1 year	£13,104	£Nil
1-5 years	£Nil	£Nil

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

England & Wales - Charity number 1125925

Accounts

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

MYRUS SMITH
Chartered Accountants

Norman House
8 Burnell Road
Sutton
Surrey
SM1 4BW

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

FOR THE YEAR ENDED 31 DECEMBER 2022

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Introduction

The Trustees, who are also Directors of the charitable company, have pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2022. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 and comply with United Kingdom Accounting and Financial Reporting Standards, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative details

Directors/Trustees	Adem Arkadas-Thibert Eva Geidenmark Aoife Nolan Kirsten Sandberg Margaret Tuite (Chair) Ed Velasco Tomas Ayuso Jerusha Burnham Enakshi Thukral Kevin Koh
Senior Management	Veronica Yates (CRIN Director) (resigned 30 April 2022) Leo Ratledge (CRIN Co-Director) (appointed 1 January 2023) Lianne Minasian(CRIN Co-Director) (appointed 1 January 2023)
Registered/Principal Office	Unit 4, Old Paradise Yard 20 Carlisle Lane London SE1 7LG
Charity Name:	Child Rights International Network - CRIN
Charity Registration Number	1125925
Company Registration Number	06653398
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton, Surrey SM1 4BW
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ

Objectives, activities and public benefit

The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child, including, but without prejudice to the generality of the foregoing:- the relief of poverty, sickness and distress; the safeguarding and maintenance of health; the provision of care, protection from abuse and all other injurious, humiliating or degrading treatment and the advancement of education, training and public knowledge in all matters concerning those charitable purposes.

How our activities deliver public benefit

One of CRIN's primary contributions to public benefit is through information delivery. CRIN provides information on children's rights and issues affecting children, in the UK and overseas. This information is collected through its members and disseminated widely, in five languages.

All of the services CRIN provides, including reports and other resources, are entirely free as CRIN strongly believes that information should be freely accessible.

CRIN has produced a number of toolkits made available widely through the website for different audiences, both non-governmental organisations (NGOs) and media (for instance a guide on reporting on children for journalists).
Increasingly, CRIN is also taking a lead in advocacy and campaigning for children's rights internationally. Working with national, regional and international bodies and organisations, we monitor new and emerging violations and work in coalitions to challenge these through using the United Nations and other Human Rights Systems. We also respond directly to inquiries from the general public about various issues on children's rights.

The Trustees confirm that they have had regard to the public benefit guidance issued by the Charity Commission in considering the activities of, and future plans for, the charity.

CRIN has regularly undertaken both quantitative and qualitative research to measure its impact and user satisfaction. This is then used to modify or adapt existing services and to develop new services.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2008 and registered as a charity on 17 September 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Members of the Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council. The trustees are appointed by recommendation and invitation from current trustees and the charity's management. Invitations are extended to those well known to the sector in which the charity operates. The members of the Council shall be elected at each Annual General Meeting and shall hold office from the end of the meeting at which they are elected. Members of the Council shall hold office for up to two years and will be eligible for re-election for a further two terms.

Organisational structure

CRIN has a Council of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council has 9 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

In April 2022 Veronica Yates, after 20 years, left her role as Director of CRIN. The CRIN Council appointed Lianne Minasian (previously Veronica's Deputy) and Leo Ratledge (previously CRIN's Legal

and Policy Director) as interim co-directors. Following a review of this, the CRIN Council formalised this structure and Leo and Lianne became permanent Co-Directors.

Overall strategic management of CRIN's work during the period of this report rested with CRIN's Co-Directors. We continued to develop ways to work with less hierarchy and bureaucracy and more shared ownership of our work, though ultimate accountability rests with CRIN's Co-Directors.

Arrangements or setting pay and remuneration are determined by our Pay Review Policy, which includes a cost of living review and an annual increment. This is subject to funds being available. For benchmarking we refer to annual salary surveys produced by "CharityComms" and "Harris Hill".

The Code

CRIN is a creative human rights organisation focused on children's rights. We challenge the status quo because the norms that dictate children and young people's place in society need radical change. We press for rights – not charity – and campaign for a genuine shift in how governments and societies view and treat under-18s. Using research, policy, art and advocacy to communicate our vision for the future, we encourage people to think critically about the world. Our goal is a world where children's human rights are recognised, respected and enforced, and where every rights violation has a remedy.

In 2019 CRIN developed its CRIN Code which sets out the values and principles which guide our work and how we behave as an organisation. The CRIN Code encourages self-reflection, and an interrogation of not just *what* we work on, but *how* we work in upholding our purpose - ensuring that we are challenging intersecting forms of oppression and advancing equity.

A constant in how we work is holding ourselves accountable, not just on the practicalities of how we could work more effectively and ethically, but also recognising the meaningful transformations that need to happen in the NGO sector. We are acutely aware that as an international Western organisation based in Europe, there is a history of NGO colonialism, oppression, paternalism and a power imbalance that we cannot ignore. We will continue to work to make our processes more participatory, transparent and based on principles of anti-oppression. This includes working with organisations and individuals who are looking to translate learning into action, specifically on challenging the manifestation and impacts of structural oppression in the work we do and how we work. In this we also want to seek out organisations and individuals who challenge us to expand our perspectives.

Our focus since the Code's adoption and in the years to come is implementation of the Code - ensuring we practice what we preach.

We have three goals which guide our work:

1. Children are recognised as rights holders

For rights to be realised, they first have to be recognised. This requires developing strong policy positions - particularly on new and emerging children's rights issues - and pushing for them to be taken up in international, regional and national laws and standards. This includes overcoming harmful, paternalistic and adult-centric narratives to ensure children are recognised as independent rights holders. It also requires that CRIN, along with the children's rights community, human rights sector and broader society, understand and communicate about the rights of children in a way that is accessible and meaningful to everyone that has a role in respecting those rights. We will pursue this through different communication methods for a range of audiences, including using art.

2. The realisation of children's rights is a collective responsibility

Large scale change cannot be achieved by any single individual or organisation, but comes through a collective effort. We will continue to collaborate with a diverse community of NGOs, advocates, activists, artists, academics, lawyers, campaigners, survivors of children's rights violations and other affected communities, recognising and respecting the strengths of each partner and the audiences they are best placed to reach. This community will continue to expand beyond the children's rights sector and aims to engage with everyone who has a role to play in realising the rights of children. We recognise CRIN's role will shift and evolve within this community depending on the issue we are working on and who we are working with. At times, we will be required to coordinate campaigns or coalitions, at others we may take on a supporting role.

3. Every rights violation has a remedy

Identifying hidden and ignored violations of children's rights and campaigning for official recognition of them has been a significant focus of our work to challenge impunity for sexual violence against children in Latin America. We push for the full recognition of the systemic nature of institutional sexual abuse as a necessary step to ending that abuse. In our work on children's access to environmental justice, we conduct research on how children can use the law to enforce their rights and campaign for stronger and more accessible justice systems for children.

Highlights from our work in 2022

Children's rights and the environment: For a number of years now CRIN has prioritised its work on how children's rights are - and increasingly will be - impacted by climate breakdown. The impacts of the triple planetary crisis (climate change, biodiversity loss and pollution) are affecting the rights, well-being and survival of current and future generations. Yet children are often left out of any policy-making, and their particular vulnerabilities are often neglected.

Using our climate justice strategy (developed together with our Climate Advisers - see below) as our foundation and guide, we are working to ensure that the planet becomes a healthy and more rights-respecting place for current and future generations to thrive and that the root causes that contributed to climate breakdown (i.e. effects of colonialism, patriarchy, capitalism and power imbalances) are addressed and ultimately, disrupted. We can only do this by collaborating with others - no individual or organisation has all of the answers and we are stronger when we work together.

Over the past year our work on this area included the following:

Children's access to environmental justice: For rights to have meaning, they need to be recognised, respected and enforced, and when they are violated, remedies must be available. Access to justice is about bridging the gap between the frontline efforts of those fighting for children's environmental rights, and the laws and systems that affect them.

Justice and accountability are not up for negotiation. There will be no sustainable future without justice at its core. This is why we have a 'Children's Access to Environmental Justice' project where we aim to identify where responsibility lies and what can be done to ensure justice is accessible for children and their representatives.

We continued with our research on 46 countries examining:

- How the law protects - or fails to protect - children's environmental rights;
- Whether children have the legal means available to challenge violations of their environmental rights;
- What courts can do when children's rights are violated and what remedies are available to children; and
- The status of children's civil and political rights and whether children are able to protest and campaign on environmental issues.

Our ultimate goal is to establish access to justice for children as an essential part of environmental law and policy and for governments to adopt and implement strong national laws and policies that enable children to access justice for their environmental rights. Over the next year we aim to complete our country research and begin our global analysis and develop recommendations to close gaps on children's climate justice.

Climate Advisers: Equally important to *what* we do is *how* we do it and *who* we do it with. Children and young people have been at the forefront of campaigning on climate breakdown and as a children's rights organisation, it is our duty and privilege to support their campaigning. We will continue to work with our Climate Advisers to shape our environment work together - and we will amplify their voices in spaces we have influence.

Our Climate Advisers are approximately 10 young people (18 and under) from a variety of countries from around the world, representing the diversity of our societies. They advise CRIN on our work on children's right to a safe, healthy and sustainable environment because, like CRIN, they believe that the climate crisis is a children's rights issue. And also like CRIN they believe that children and young people must be involved in discussions and decisions being made about our planet and our rights.

This was our third year of collaborating with our Climate Advisers, and involving children more directly in our work has greatly influenced us and our work on environmental issues. A few highlights from the last year:

- This interview conducted by our adviser Santiago from Mexico for International Day of Indigenous Peoples - he interviewed three people from Futuros Indígenas about the power of Indigenous communities in building a collective future.
- This video intervention at a high-level event at the Conference of the Parties of the Basel Rotterdam Stockholm Conventions from our adviser Yusuf from Balochistan. Alongside the chairperson of the UN Committee on the Rights of the Child, an expert from UNICEF, and a State representative, he spoke at an event on children and their exposure to pesticides and other hazardous chemicals, sharing his own experience of overexploitation of resources and forced migration.
- Two of our advisers from Samoa and UAE submitted video interventions at our Climate Champions Challenge event (in collaboration with the Little Inventors) at the UN in Geneva. Feedback from high-level attendees spoke to how inspired they were to bring children's rights to environmental and climate matters.
- We brought two of our advisers to COP27 in Egypt and identified opportunities where they could learn more about climate and children's rights processes and have their voices heard by those at COP. For our Advisers who could not attend in person we launched a communications campaign campaign with Terre des Hommes and their Children's Advisory Team which featured videos and quotes which called (a) on international climate decision-making spaces to make children's rights a priority, and (b) for better involvement and representation of children's voices, particularly those of the Most Affected People and Areas.

Over the coming year we will continue to promote their voices where we can and seek their input on our own environmental work.

Toxic chemicals: We began work on a project which aims to better protect children from harmful chemicals within the EU. While we have focused on the impact of toxic chemicals on children's rights for a number of years, this has mainly been at the UN level and with this project we are focusing at the regional level. Our work has started by conducting research which sets out the children's rights case for stronger EU chemical regulation. We will then use this research in the coming year to conduct advocacy for the implementation of stronger regulation, targeting EU policy makers. One of the key elements to this work over the past year has been working in coalition by leading on this issue in child-focused spaces and supporting allies' work in non child-focused spaces.

Children's rights and encryption: In partnership with DefendDigitalMe we launched a project on a children's rights approach to encryption which aims to take account of all children's rights, from protection from sexual abuse to their civil and political rights. We developed this area of work in response to a pronounced divide between child protection and other human rights organisations with regards to the digital environment. As an organisation that works to address sexual violence against children, but also engages with children's right to free expression, access to information and privacy, we felt well placed to act as a bridge across this divide. The work aims to set out a nuanced children's rights approach to the issue, but also to enable advocacy that crosses this divide.

During the project we made connections with a wide range of organisations working on this topic, including from the perspective of child protection, children's rights, digital rights, privacy and data protection, Internet regulation and technology industry. Through interviews, questionnaires and private conversations, we provided the space for those involved to explain their position and thinking. Our ultimate aim is to try and bridge the divide and show that children's rights are on all sides of the debate.

The central publication as part of this project, *Privacy and Protection,* set out our perspective on what is required for a children's rights approach to encryption. We also released discussion pieces, including one that explains the terms of the debate and argues that children's rights are on both sides of the discourse. We were pleased that it was referenced by The Register in the context of WhatsApp's response to proposals by the UK government. Over the next year we will promote our research in an aim to continue work to bridge the divide.

Access to justice: Through our work as part of the Advancing Child Rights Strategic Litigation project, we have helped build a network of around 90 organisations working on strategic litigation involving children. This network provides a space where litigators can share experiences, discuss cases and support each other's litigation. CRIN also collaborated within the project in developing the first database of child rights strategic litigation. In March, CRIN also co-delivered a training for members of ENOC alongside Professor Aoife Nolan on child rights strategic litigation. ENOC has recently adopted a new aim within its work to "initiate and coordinate strategic interventions on policy and litigation affecting children's rights" and the session was intended to support the network to do this in a way that respects children's rights. The session was well attended and members of ENOC provided highly positive feedback.

Ending the violation of children's rights for national security purposes: We continued to pursue an approach to national security and counter-terrorism that respects children's rights, including launching our new publication *Preventing Safeguarding: The Prevent strategy and children's rights* in March, which challenges security and policing-based responses to children at risk of being recruited by armed groups and promotes a safeguarding approach.

Responding to demand within our network, we also developed a guide on the available research on how to ensure the safe return, reintegration and rehabilitation of children detained in North-East Syria. The guide is being used by us and our partners as a tool for advocating for the return of children to their home countries.

Our work on this issue continued to take place through coalitions that bring together the full range of groups and experience necessary to effectively address the issue. This includes our engagement with a broad group of civil society organisations responding to the government review of the UK's Prevent policy, that includes children's rights NGOs, civil liberties organisations, free expression campaigners, Muslim community groups, health justice advocates and data protection specialists. This year, we played a significant role in developing the Community Counter to Prevent; a public coalition that we hope will be a vehicle for more united, coordinated opposition to the Prevent policy in the United Kingdom. We have also co-founded a coalition focusing on the repatriation and rehabilitation of children from North-East Syria to support advocacy around this issue.

Sexual violence: Our work to combat impunity for child sexual abuse in religious institutions in Latin America is primarily built around partnerships with survivor-led groups across the region. CRIN combines its human rights and advocacy expertise and resources with the lived experience and national knowledge of grassroots survivor-led groups. Developments so far have also involved national NGOs pushing for reforms, UN committees issuing recommendations to States and lawmakers meeting with survivors and responding to their demands.

During this year, we partnered with networks in Argentina, Chile, Ecuador and Peru, jointly identifying gaps in capacity and the types of support required to carry out their outreach, advocacy and campaigning plans. This has included training on the use of international legal mechanisms, organising mentorships between Latin American survivors' networks and long established groups in other countries and regions, as well as digital security.

We worked on joint advocacy at the national and international levels with the survivors' networks, which has included working with UN bodies (joint CRC submission with survivors' groups) and supporting survivors' groups to get media attention to advance national campaigning (e.g. Al Jazeera, The World). The purpose of this work was to use international mechanisms to create opportunities for national reform with our partners. We were particularly pleased with the announced public support of the President of Chile for a national inquiry into institutional abuse of children, which would be the first in the region and may indicate a further tipping point for reform not only nationally, but across the region.

Migration: We collaborated with our partners at the European Center for Constitutional and Human Rights and the Advancing Child Rights Strategic Litigation project to develop a creative communications campaign in support of the launch of their strategic litigation before the UN CRC to challenge the use of "pushbacks" of unaccompanied children by EU Member States. CRIN's contribution was to ensure the impact of the litigation reaches beyond the legal process itself and that the case can be used for broader campaigning. We also wanted to ensure that the story of the child at the centre of the case is told in a way that reflects and respects how they want it to be presented as well as their anonymity. We launched an animated video as part of the ongoing campaign alongside the litigation itself. We were also pleased to see the formal adoption of the Council of Europe's guidelines on age assessment in the context of migration, to which we had contributed through the Council of Europe's Committee on the Rights of the Child (CDENF).

Civil and political rights: We joined UNICEF's advisory group for the development of guidance on policing assemblies involving children. The aim of the project is to provide rights-focused guidance to UNICEF's country offices on this issue. We participated in consultations and provided input on the draft of the background paper, along with one of our Climate Advisers. We became involved with the initiative with the intention of supporting UNICEF's development of a children's rights compatible approach to policing of protests involving children, addressing both the protection of children and their empowerment.

Ongoing plans for the future

- Hold ourselves accountable to our Code and ensuring we practice what we preach;
- Communicate on how interconnected children's rights issues are with climate breakdown;
- Develop an anti-oppression strategy to inform how we work and the issues we work on.
- Promote new and different voices in all of our work, particularly on the climate;
- Assess developing adviser groups for other areas of work, including children's digital rights;
- Continue to monitor all the latest children's rights news and analysis as usual;
- Deepen our work on how children's rights are impacted by toxic chemicals;
- Continue work with our Climate Advisers, including bringing on new ones;
- Identify and bring together experts from different professional fields to work collectively on different children's rights issues;
- Find a solution to our archive website and the hosting of all of its historic resources;

- Continue to campaign to challenge sexual violence against children;
- Continue to campaign on ending the violation of children's rights for national security purposes;
- Push for broader debate and action on children's rights and the environment;
- Campaign for children's rights in the digital domain;
- Communicate more persuasively and effectively on the work that we do;
- Form or join effective and diverse networks on our work.

Financial review

Total income for the year amounted to £949,044 (2021: £763,486) of which £192,655 was restricted. Our main funders during the year to 31 December 2022 include Wellspring, Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, The Joseph Rowntree Charitable Trust, Oak Foundation, Save the Children Sweden, Neo Philanthropy and Open Society Foundations.

Total expenditure amounted to £818,784 (2021: £630,240) resulting in a surplus for the year of £130,260. Of this surplus, £(20,333) related to unrestricted funds.

We continue to make savings in our support costs. Most staff continue to work from home and some have started to use the office on a more regular basis.

The charity's assets are held primarily in cash on deposit which at 31 December 2022 amounted to £1,771,137. Approximately £678,400 of this balance represents funding received in advance towards the next financial year and which has been treated as deferred income.

Total funds at 31 December 2022 amounted to £1,077,307, of which £1,074,033 was unrestricted and £3,274 was restricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. We continue to fundraise and look for new donors to broaden our funding base. We also need to regularly review our reserves policy to ensure we are able to meet commitments and planned objectives.

Factors likely to affect future financial performance are exchange rate fluctuations. We have seen in the last three years the impact the strength and weakness of sterling has had on the donations we receive. To counter this, the charity adopts a hedging strategy for our foreign currency receipts. This allows us to manage our funds more efficiently.

Funding

Our core funding for the year came from Wellspring, Save the Children Sweden and Ignite. Project funds have been received from Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, and The Joseph Rowntree Charitable Trust.

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

Reserves policy

The CRIN Council has agreed to continue the policy of maintaining free reserves in unrestricted general funds to cover three months running costs. As these costs change frequently, this is reviewed and updated at every board meeting. Unrestricted reserves at 31 December 2022 amount to £1,074,033 and this represents approximately twelve months of total expenditure.

Risk management

CRIN has been operational as an independent organisation since January 2009. At this time, the Trustees established a number of policies and procedures to minimise the risks that the charity may be subject to. CRIN is developing a detailed risk register, to be approved by the CRIN council.

Trustees' responsibilities statement

The trustees (who are also directors of Child Rights International Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Auditors

Myrus Smith have confirmed their willingness to be re-appointed as the charitable company's auditor.

This report has been prepared in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 14 July 2023 and signed on its behalf by:

M Tuite

Margaret Tuite (Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

Opinion

We have audited the financial statements of Child Rights International Network – CRIN (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
Norman House,
8 Burnell Road,
Sutton, Surrey.
SM1 4BW

17th July 2023

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Charitable activities	2	750,667	192,655	943,322	763,111
Investments – income		5,612	-	5,612	375
Other income	3	110	-	110	-
		756,389	192,655	949,044	763,486
Expenditure on:					
Charitable Activities	4	605,796	212,988	818,784	630,240
		605,796	212,988	818,784	630,240
Net income/(expenditure)	7	150,593	(20,333)	130,260	133,246
Transfers between funds		-	-	-	-
Net movement in funds		150,533	(20,333)	130,260	133,246
Reconciliation of funds					
Balance brought forward		£923,440	£23,607	947,047	813,801
Balance carried forward		£1,074,033	£3,274	£1,077,307	£947,047

All income and expenditure is derived from continuing activities.

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

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	8		-		1,654
Current Assets					
Debtors	9	26,671		27,549	
Cash at bank and in hand		1,771,137		1,510,643	
		1,797,808		1,538,192	
Creditors: amounts falling due within one year	10	720,501		592,799	
Net Current Assets			1,077,307		945,393
NET ASSETS	11		1,077,307		£947,047
Represented by:					
FUNDS					
Restricted	12		3,274		23,607
Unrestricted	12		1,074,033		923,440
			1,077,307		£947,047

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 14 July 2023 and signed on their behalf by:

Margaret Tuite
Chair

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net movement in funds per statement of financial activities	130,260	133,246
Adjustments for:		
Depreciation	1,654	2,651
Profit on disposal of tangible fixed assets	-	-
Bank interest receivable	(5,612)	(110)
(Increase)/decrease in debtors	878	107,293
(Decrease)/increase in creditors	127,702	71,672
Net cash (used in) / provided by operating activities	254,882	314,752
Cash flows from investing activities:		
Bank interest received	5,612	110
Purchase of tangible fixed assets	-	-
Proceeds from disposal of tangible fixed assets	-	-
Net cash provided by/(used in) investing activities	5,612	110
Change in cash and cash equivalents in the year	260,494	314,862
Cash and cash equivalents brought forward	1,510,643	1,195,781
Cash and cash equivalents carried forward	£1,771,137	£1,510,643

Analysis of cash and cash equivalents	2022	2021
Cash at bank	£1,771,137	£1,510,643

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £500 are not capitalised.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Furniture and fittings	-	5 years straight line
Computer equipment	-	3 years straight line

c) Income recognition

Income is included in the Statement of Financial Activities when the charity is entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grant income is recognised in accordance with agreed budgets and specified timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate amount of future instalments not yet received or accrued and which are subject to satisfactory performance is disclosed as a contingent asset.

d) Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is included under the heading 'Charitable activities' which includes all costs directly associated with meeting the charity's objectives and also those costs necessary to support such activities.

Irrecoverable VAT is charged as a cost against the associated expense heading.

1. ACCOUNTING POLICIES/contd...

e) Financial instruments

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

f) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

g) Pensions

The charity operates a defined contribution pension scheme open to employees with an Employer's Contribution fixed at 5.5% of gross salary. Employees can voluntarily contribute to the scheme at a level decided by them. Employees wishing to opt-out may do so. The board of trustees has agreed to allow staff members to operate an alternative pension scheme to be agreed with the management at a Council meeting. Contributions payable to the scheme are charged as an expense in the period to which they relate.

h) Operating Leases

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

i) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. In the case of multi-year grants received in instalments, exchange gains and losses are calculated by reference to the exchange rate prevailing at the time the grant was awarded. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All exchange gains and losses are recognised in the Statement of Financial Activities.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants and Contracts				
The Joseph Rowntree Charitable Trust	-	53,000	53,000	53,000
Oak Foundation	-	94,690	94,690	33,126
Wellspring	684,539	-	684,539	556,894
Save the Children Sweden	7,835		7,835	7,914
Neo Philanthropy	-	2,957	2,957	14,387
IFEX Projects	-	15,048	15,048	-
Child Soldiers International	-	-	-	-
New Venture Fund	58,293	9,186	67,479	85,163
Global Campus of Human Rights	-	16,024	16,024	10,877
Matrix Chambers	-	1,750	1,750	1,750
	£750,667	£192.655	£943,322	£763,111

Of the £763,111 recognised in 2021, £ related to unrestricted funds and £ to restricted funds.

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Gifts and donations	110	-	110	-
	£110	£Nil	£110	£Nil

All of the £nil recognised in 2021 was related to unrestricted funds.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Direct Costs				
Salaries, fees and related costs	430,889	196,409	627,298	462,850
Activities costs	133,029	13,103	146,132	129,106
Foreign exchange losses	12,964	-	12,964	9,485
	576,882	209,512	786,394	601,441
Support Costs				
Premises costs	5,336	2,860	8,196	8,551
Office and administration costs	16,246	216	16,462	13,135
Website, computer and IT costs	3,533	200	3,733	3,253
Governance (see note 5)	3,779	200	3,979	3,860
	28,894	3,476	32,370	28,799
	£605,776	212,988	818,764	£630,240

Of the £630,240 recognised in 2021, £489,262 was charged to unrestricted funds and £140,978 to restricted funds.

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

5. GOVERNANCE COSTS

		2022	2021
		£	£
Auditors remuneration	- Audit services	3,270	3,260
	- Non-audit services	600	600
Council meetings		109	-
		£3,979	£3,860

6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	409,491	330,138
Redundancy	30,000	-
Social security	26,489	25,502
Pension costs (defined contribution schemes)	20,475	17,804
	£486,455	£373,444

The average number of employees in the year was 13 (2021 : 10). The average number based on full time equivalents was 9 (2021 : 9).

No employees received total employee benefits (excluding employer pension costs) in excess of £60,000 in either year.

The Trustees were not remunerated during the year or the preceding year. The trustees (2021 : ten) were reimbursed £Nil (2021 : £Nil) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £128,627 (2021: £25,649). Under FRS102, employee benefits include gross salaries, employer's National Insurance contributions and employer's pension contributions.

7. NET INCOME

Net income is stated after charging/(crediting):	2022	2021
	£	£
Auditor's remuneration	3,870	3,860
Depreciation	1,654	2,651
Profit on disposal of tangible fixed assets	-	-
Operating lease rentals	8,196	8,551

8. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2022	1,049	11,838	12,887
Additions	-	-	-
At 31 December 2022	1,049	11,838	12,887
Depreciation			
At 1 January 2022	1,049	10,184	11,233
Charge for the year	-	1,654	1,654
At 31 December 2022	1,049	11,838	12,887
Net Book Value			
At 31 December 2022	£Nil	£Nil	£Nil
At 31 December 2021	£Nil	£1,654	£1,654

9. DEBTORS

	2022 £	2021 £
Prepayments	1,990	1,688
Other debtors	1,395	12,943
Accrued income	23,286	12,918
	£26,671	£27,549

10. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Tax and Social Security	6,970	10,281
Accruals	12,616	3,850
Deferred income	678,410	578,668
Other creditors	22,505	-
	£720,501	£592,799

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

Analysis of deferred income	Balance at 1 January 2022 £	Additions in the year £	Released to income £	Balance at 31 December 2022 £
Wellspring	491,747	718,788	671,444	539,091
Tides Broad Ready	-	32,466	-	32,466
Neo Philanthropy	2,957	-	2,957	-
New Venture Fund	47,083	56,500	58,293	45,290
Oak Foundation	33,126	123,127	94,960	61,293
Global Campus of Human Rights	2,005	-	2,005	-
Matrix Chambers	1,750	-	1,750	-
	£578,668	£930,881	£831,409	£678,140

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	-	-	-
Current assets	1,732,971	64,837	1,797,808
Current liabilities	(658,938)	(61,563)	(720,501)
As at 31 December 2022	£1,074,033	£3,274	£1,077,307

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	1,654	-	1,654
Current assets	1,465,915	72,277	1,538,192
Current liabilities	(544,129)	(48,670)	(592,799)
As at 31 December 2021	£923,440	£23,607	£947,047

12. MOVEMENT IN FUNDS

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2022 £
Unrestricted Funds					
General Funds	923,440	756,389	605,796	-	1,074,033
Restricted Funds					
CSI Fellowship	565	-	565	-	-
Ending Impunity for Sexual Violence	9,433	94,690	110,344	-	(6,221)
Ending Military Recruitment	60	-	60	-	-
Ending Violation of Children's Rights	-	53,000	50,463	-	2,537
Building Internal Capacity to Engage in Strategic Future Thinking	9,594	2,957	12,551	-	-
Access to Justice for Children's Rights	17	1,750	1,767	-	-
Ending Child Sexual Exploitation and Abuse	487	9,186	6,043	-	3,630
Advancing Children's Rights Strategic Litigation	3,451	16,024	17,573	-	1,902
Children's Rights Approach to Encryption	-	15,048	13,622	-	1,426
Sub-totals	23,607	192,655	212,988	-	3,274
	£947,047	£949,044	£818,784	-	£1,077,307

The Right to Education Initiative (RTE) Fund
RTE was originally a collaborative initiative supported by ActionAid International, Amnesty International, Global Campaign for Education, Save the Children, and Human Rights Watch. RTE promotes education as a human right, making international and national law accessible to everybody.

In May 2017 RTE was established as an independent charity registered in England and Wales with charity number 1173115. However, at the request of the project's primary donor, the activities of RTE were transferred into the name of CRIN so that the new organisation could be supported in its formative stages by an established charity in the field of human rights advocacy. The initial "incubation" period has come to an end and the activities and fund balances were transferred into the name of the newly registered charity during the year.

CSI Fellowship
CRIN received the net assets of the charity 'Child Soldiers International' which shut down in June 2019. These funds were used to support the pilot of the artistic fellowship on children's rights.

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

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

Ending Military Recruitment
CRIN received a grant towards the project 'Ending the Military Recruitment of Children in the UK'.

12. MOVEMENT IN FUNDS/contd

Ending Violation of Children's Rights
CRIN received a grant towards the project 'Ending the violation of children's rights for national security purposes'.

Building Internal Capacity
CRIN received a grant to build its individual and collective capacity on strategic future thinking; communication and collaboration; and organisational culture and practices on diversity, equity and inclusion.

Access to Justice for Children's Rights
To support design and translation of materials produced as part of the project on access to justice for children's environmental rights.

Ending Child Sexual Exploitation and Abuse
Funding to support the development of survivor's groups in Latin America and development of advocacy and campaigning tools for establishing national inquiries into child sexual abuse.

Advancing Children's Rights Strategic Litigation
A contribution to a joint project to map the use of Child Rights Strategic Litigation (CRSL), build a network of organisations conducting CRSL and develop a child rights respecting model for strategic litigation.

Children's Right Approach to Encryption
To develop legal and policy response to encryption that takes all children's rights seriously, from freedom of expression and privacy to protection from violence and use this as a basis for joint advocacy.

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

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2021 £
Unrestricted Funds					
General Funds	808,029	621,183	489,262	(16,510)	923,440
Restricted Funds					
Right to Education Initiative	-	-	-	-	-
CSI Fellowship	565	-	-	-	565
PSEA Collective	-	-	-	-	-
Ending Impunity for Sexual Violence	-	33,126	23,693	-	9,433
Ending Military Recruitment	3,460	-	3,400	-	60
Ending Violation of Children's Rights	-	53,000	69,510	16,510	-
Building Internal Capacity to Engage in Strategic Future Thinking	1,747	14,387	6,540	-	9,594
Access to Justice for Children's Rights	-	1,750	1,733	-	17
Ending Child Sexual Exploitation and Abuse	-	29,163	28,676	-	487
Advancing Children's Rights Strategic Litigation	-	10,877	7,426	-	3,451
Sub-totals	5,772	142,303	140,978	-	23,607
	£813,801	£763,486	£630,240	-	£947,047

13. RELATED PARTY TRANSACTIONS

Eva Geidenmark, a CRIN Trustee, is employed by Save The Children Sweden as a Director of the Section for Thematic Support which provided core grant funding to CRIN during the year amounting to £7,827 (2021: £7,914).

A loan of Euros 13,750 was made to Rights Studio gGmbH to provide share capital and incorporation costs for its registration in Germany. The loan has been repaid in full during the year.

14. TAXATION

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

15. COMPANY STATUS

The charity is also a private company (No. 06653398), limited by guarantee and registered in England and Wales. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

The address of the registered office is given in the 'Reference and Administrative Details' section of the Trustee's Annual Report on Page 1.

16. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets and specified timeframes. The total grant income awarded but not yet received amounts to £699,770 (2021: £363,602).

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

England & Wales - Charity number 1125925

Accounts

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

MYRUS SMITH
Chartered Accountants

Norman House
8 Burnell Road
Sutton
Surrey
SM1 4BW

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

FOR THE YEAR ENDED 31 DECEMBER 2021

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Introduction

The Trustees, who are also Directors of the charitable company, have pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2021. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 and comply with United Kingdom Accounting and Financial Reporting Standards, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative details

Directors/Trustees	Adem Arkadas-Thibert	
	Eva Geidenmark	
	Anja Josten	(resigned 04 October 2021)
	Michele Madden	(resigned 16 June 2021)
	Aoife Nolan	
	Kirsten Sandberg	
	Margaret Tuite	(Chair)
	Ed Velasco	(resigned 19 April 2021)
	Tomas Ayuso	(appointed 16 June 2021)
	Jerusha Burnham	(appointed 16 June 2021)
	Enakshi Ganguly	(appointed 16 June 2021)
	Kevin Koh	(appointed 16 June 2021)
Senior Management	Veronica Yates (CRIN Director) (resigned 30 April 2022)	
Registered/Principal Office	Unit 4, Old Paradise Yard 20 Carlisle Lane London SE1 7LG	
Charity Name:	Child Rights International Network - CRIN	
Charity Registration Number	1125925	
Company Registration Number	06653398	
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton, Surrey SM1 4BW	
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ	

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives, activities and public benefit

The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child, including, but without prejudice to the generality of the foregoing:- the relief of poverty, sickness and distress; the safeguarding and maintenance of health; the provision of care, protection from abuse and all other injurious, humiliating or degrading treatment and the advancement of education, training and public knowledge in all matters concerning those charitable purposes.

How our activities deliver public benefit

One of CRIN's primary contributions to public benefit is through information delivery. CRIN provides information on children's rights and issues affecting children, in the UK and overseas. This information is collected through its members and disseminated widely, in five languages.

All of the services CRIN provides, including reports and other resources, are entirely free as CRIN strongly believes that information should be freely accessible.

CRIN has produced a number of toolkits made available widely through the website for different audiences, both non-governmental organisations (NGOs) and media (for instance a guide on reporting on children for journalists).
Increasingly, CRIN is also taking a lead in advocacy and campaigning for children's rights internationally. Working with national, regional and international bodies and organisations, we monitor new and emerging violations and work in coalitions to challenge these through using the United Nations and other Human Rights Systems. We also respond directly to inquiries from the general public about various issues on children's rights.

The Trustees confirm that they have had regard to the public benefit guidance issued by the Charity Commission in considering the activities of, and future plans for, the charity.

CRIN has regularly undertaken both quantitative and qualitative research to measure its impact and user satisfaction. This is then used to modify or adapt existing services and to develop new services.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2008 and registered as a charity on 17 September 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Members of the Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council. The trustees are appointed by recommendation and invitation from current trustees and the charity's management. Invitations are extended to those well known to the sector in which the charity operates. The members of the Council shall be elected at each Annual General Meeting and shall hold office from the end of the meeting at which they are elected. Members of the Council shall hold office for up to two years and will be eligible for re-election for a further two terms.

Organisational structure

CRIN has a Council of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council has ~~8~~9 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

In April 2022 Veronica Yates, after 20 years, left her role as Director of CRIN. As Veronica moves on, Lianne Minasian (Veronica's Deputy) and Leo Ratledge (CRIN's Legal and Policy Director) are taking on the role of interim co-directors for the next 12 months before a formal recruitment process begins.

Overall strategic management of CRIN's work during the period of this report rested with the Director with various aspects delegated to CRIN's Artistic Director, Legal and Policy Director, Communications Director and Deputy to the Director. We have also been implementing new policies to begin operating differently and with less hierarchy and bureaucracy. They include: distributed decision-making, including through voting, 360 degree reviews, a four-day working week, flexible working for all, no more unpaid internships, only engage with like-minded companies, engaging with children and young people, reduce travel, peer to peer support, not one line management system, choose your job title, and more.

Arrangements or setting pay and remuneration are determined by our Pay Review Policy, which includes a cost of living review and an annual increment. This is subject to funds being available. For benchmarking we refer to annual salary surveys produced by "CharityComms" and "Harris Hill".

The Code

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

In 2019 we adopted our Code which sets out who we are, what our values are and how we intend to work. It was also the fruit of several years of rethinking of our role, within our sector, whether we need to exist, and how we might be able to work with others differently, and with different groups. Our focus since then and in the years to come is implementation of the Code - ensuring we practice what we preach.

We have three goals which guide our work:

1. **That children are recognised as rights holders:** We need to paint a picture of what a rights respecting world would look like using different communications methods. The issues we work on and the language we use is often inaccessible to many who could play a key role in protecting and promoting children's rights. This is the creative think tank work.
2. **That the realisation of children's rights is a collective responsibility:** NGOs are just one part of the puzzle and they do not take away the collective responsibility to ensure a better world for children. However, many people either don't know how they can contribute, or are working on the margins. This is the activism part of our work.
3. **That every rights violation has a remedy:** When all else has failed and violations of children's rights occur, there needs to be accountability and justice. This is the watchdog advocacy part of CRIN's work which in many ways is a continuation of what was most useful in our previous work.

Highlights from our work in 2021

Children's rights and the environment remained a priority. Climate breakdown is an urgent threat to all children's rights that requires united action if we are to have a meaningful impact. Children and young people have been at the forefront of campaigning on this issue and as a children's rights organisation, it is our duty to support their campaigning.

In this we are continuing to work with our group of young climate advisers. Our climate advisers from 11 countries around the world inputted into our climate justice strategy and have highlighted issues that matter to each of them, from young climate activists needing a seat at the decision-making table, to taking governments to court for climate inaction, to the need for climate education to the impact of climate change on child marriage. It is our responsibility and privilege to promote their voices and perspectives of how their rights are being impacted.

We also launched our children's access to environmental justice project, which looks at how national law currently protects - or fails to protect - children's environmental rights. We published 10 out of 43 country reports and using this research, we plan to then campaign for better law, and better use of the law, to protect children's environmental rights. More than ever before, the law is evolving and developing with respect to the environment, and we are focusing on this now while there is an opportunity to influence it. We attended COP26 in Glasgow in order to assess how the children's rights perspective was being included in discussions and negotiations.

Alongside this, we began building relationships with partners in the countries covered by the research to collaborate on advocacy and develop materials to support campaigning. We also began supporting the community of activists, including children and those working nationally and globally on the intersection of children's rights and the environment. This includes spotlighting the human side - what climate justice means to those working in our focus countries and sharing innovative and effective campaigning that is already underway. Our aim is to build a community on this issue - bringing people together, creating a space for sharing learning and developing ideas for action together.

We began pursuing the development of stronger international standards on children's environmental rights, including within the Advisory Board for the Committee on the Rights of the Child's General Comment on children's rights and the environment (we published our first written input) and by supporting two of our young climate advisers to participate in international drafting processes related to climate justice.

We also engaged creatively on children's rights and the environment, by encouraging children to become Climate Champions (in collaboration with the Little Inventors) and create magnificent inventions and ideas to better protect our planet and all of the life within it. We want to show that children must be a part of climate and environmental decisions – they care, they have rights and their creativity and voice can positively influence such global issues. We received hundreds of submissions from all over the world - these will be showcased during an event at the United Nations in Geneva in September 2022.

Access to justice: We continued to participate with the collaborative project on child rights strategic litigation with the Human Rights Law Centre (University of Nottingham), Child Law Center (University of Pretoria), Global Campus for Human Rights and several human rights organisations. This was the second year of the three year project which is mapping the use of strategic litigation to advance children's rights, developing a model of child-rights compliant strategic litigation and bringing strategic cases related to children deprived of liberty, children in the context of migration and the environment.

Ending the violation of children's rights for national security purposes: We pursued an approach to national security and counter-terrorism that respects children's rights, including launching our new publication *Preventing Safeguarding: The Prevent strategy and children's rights*, which provides a children's rights response to children at risk of being recruited by armed groups and promotes a safeguarding approach.

We also continued our campaign to end the military enlistment of children by the UK armed forces. As well as endangering the rights and welfare of children in the UK, this policy holds back global efforts to end all recruitment of children for military purposes. In the past year we supported those with experience of military recruitment to speak out and provided submissions, briefings and evidence to support parliamentarians to try and change the law.

Sexual violence: As part of our work to end impunity for institutional sexual abuse of children, we invested substantially in our partnership and joint campaigning with survivor-led grassroots groups across Latin America to try to accelerate systemic reform across the region. This focused on two elements. First, we began supporting the development of survivors' networks, including training on the use of international legal mechanisms, organising mentorships between Latin American survivors' networks and long established groups in other countries, as well as digital security.

Second, we worked on joint advocacy at the national and international levels to prevent sexual abuse of children and secure justice for survivors. This work included working with UN bodies (joint CRC submission with survivors' groups) and supporting survivors' groups to get media attention to advance national campaigning (see Al Jazeera, The World). This contributed to key impacts like the President of Chile announcing public support for a national inquiry into institutional abuse of children, which would be the first in the region and may indicate a further tipping point for reform not only nationally, but across the region.

Children's rights in the digital environment: We did preparatory work for a 2022 launch of a project alongside our partner, DefendDigitalMe, to develop a children's rights approach to encryption. This work entails building collaborations across the many sectors relevant to the fight against online child sexual abuse and exploitation and developing an approach to encryption that takes all children's rights seriously, from protection from sexual violence to privacy and free expression. We built our expertise on this by speaking on the need for a children's rights approach to encryption, including in conversations about Apple's proposed child safety features and at the European #PrivacyCamp21 event. And we further developed our bridging role, bringing together child protection, free expression and children's rights organisations in order to find common ground.

Age assessment: We continued to participate in the development of guidelines at the Council of Europe. These are the first regional human rights-based standards to address age assessment in the context of migration and we believe it is important to ensure that they set a strong precedent internationally and to create a basis for implementing human rights compatible standards across Europe.

Best interests of the child in migration proceedings: We successfully intervened in a complaint before the Committee on the Rights of the Child regarding the best interests of the children of LGBT parents in deportation proceedings in Finland. In February 2021, the CRC found that Finland had failed to adequately take account of the best interests of the child and the risk of violence faced by children of LGBT parents when deported to Russia. The case adds to the case law of what is required for a meaningful best interests assessment and is the first before a UN Treaty Body complaint procedure to deal with the rights of children of LGBT parents in this context.

The Rights Studio gGmbH: Our new German-registered sister organisation, The Rights Studio gGmbH had its first year. While CRIN and The Rights Studio are working in close collaboration, the need for the new entity was based on the desire to create an organisation that is solely focused on experimenting with creative ideas, within a different framework, involving different people and groups, and operating as a social enterprise. CRIN continues to operate as the *think tank*, while The Rights Studio is the playground where everyone is invited to engage on human rights issues affecting children, young people and future generations in creative and artistic ways. In its first year it developed a weekly journal and worked with young fellows on an artistic approach to a human rights issue of their choice.

Ongoing plans for the future

- Hold ourselves accountable to our Code and ensuring we practice what we preach;
- Communicate on how interconnected children's rights issues are with climate breakdown;
- Develop an intersectional feminist strategy to inform how we work and the issues we work on.
- Promote new and different voices in all of our work, particularly on the climate;
- Assess developing adviser groups for other areas of work;
- Continue to monitor all the latest children's rights news and analysis as usual;
- Develop policies on new and emerging children's rights issues;
- Identify and bring together experts from different professional fields to work collectively on different children's rights issues;
- Find a solution to our archive website and the hosting of all of its historic resources;
- Continue to campaign to challenge sexual violence against children;
- Continue to campaign on ending the violation of children's rights for national security purposes;
- Push for broader debate and action on children's rights and the environment;
- Campaign for children's rights in the digital domain;
- Communicate more persuasively and effectively on the work that we do;
- Form or join effective and diverse networks on our work.

Financial review

Total income for the year amounted to £763,486 (2020: £883,882) of which £142,303 was restricted. Our main funders during the year to 31 December 2021 include Wellspring, Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, The Joseph Rowntree Charitable Trust, Oak Foundation, Save the Children Sweden, Neo Philanthropy and Open Society Foundations.

Total expenditure amounted to £630,240 (2020: £872,792) resulting in a surplus for the year of £133,246. Of this surplus, £131,921 related to unrestricted funds.

Because of the pandemic we made savings in 2021 in our support costs. As most staff are now working from home we have downsized our office space resulting in reduced rent. There were reduced activities costs as we were unable to travel overseas and planned workshops were rescheduled.

The charity's assets are held primarily in cash on deposit which at 31 December 2021 amounted to £1,510,643. Approximately £578,700 of this balance represents funding received in advance towards the next financial year and which has been treated as deferred income.

Total funds at 31 December 2021 amounted to £947,047, of which £923,440 was unrestricted and £23,607 was restricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. We continue to fundraise and look for new donors to broaden our funding base. We also need to regularly review our reserves policy to ensure we are able to meet commitments and planned objectives.

Factors likely to affect future financial performance are exchange rate fluctuations. We have seen in the last three years the impact the strength and weakness of sterling has had on the donations we receive. To counter this, the charity adopts a hedging strategy for our foreign currency receipts. This allows us to manage our funds more efficiently.

Funding

Our core funding for the year came from Wellspring, Save the Children Sweden and the Oak Foundation. Project funds have been received from Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, and The Joseph Rowntree Charitable Trust.

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

Reserves policy

The CRIN Council has agreed to continue the policy of maintaining free reserves in unrestricted general funds to cover three months running costs. As these costs change frequently, this is reviewed and updated at every board meeting. Unrestricted reserves at 31 December 2021 amount to £939,950 and this represents approximately twelve months of total expenditure.

Risk management

CRIN has been operational as an independent organisation since January 2009. At this time, the Trustees established a number of policies and procedures to minimise the risks that the charity may be subject to. CRIN is developing a detailed risk register, to be approved by the CRIN council.

Covid-19

All staff have been able to adapt to working from home. This has allowed the charity to carry on its work as usual. We have continued to apply for funding and we have been able to report to donors on due dates.

We are assuming that our current donors will be able to meet the terms of their current agreements and if that is the case we will have sufficient funding to see us through 2022. Part of our funding is in foreign currency and we have hedged these incoming funds to protect ourselves from any extreme currency fluctuations.

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

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

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

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

Trustees' responsibilities statement

The trustees (who are also directors of Child Rights International Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Auditors

Myrus Smith have confirmed their willingness to be re-appointed as the charitable company's auditor.

This report has been prepared in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 18 July 2022 and signed on its behalf by:

M Tuite

Margaret Tuite (Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

Opinion
We have audited the financial statements of Child Rights International Network – CRIN (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
Norman House,
8 Burnell Road,
Sutton, Surrey.
SM1 4BW

20th July 2022

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income from:					
Charitable activities	2	620,808	142,303	763,111	883,158
Investments – income		375	-	375	724
Other income	3	-	-	-	-
		621,183	142,303	763,486	883,882
Expenditure on:					
Charitable Activities	4	489,262	140,978	630,240	872,792
		489,262	140,978	630,240	872,792
Net income/(expenditure)	7	131,921	1,325	133,246	11,090
Transfers between funds		(16,510)	16,510	-	-
Net movement in funds		115,411	17,835	133,246	11,090
Reconciliation of funds					
Balance brought forward		808,029	5,772	813,801	802,711
Balance carried forward		£923,440	£23,607	£947,047	£813,801

All income and expenditure is derived from continuing activities.

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

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible assets	8		1,654		4,305
Current Assets					
Debtors	9	27,549		134,842	
Cash at bank and in hand		1,510,643		1,195,781	
		1,538,192		1,330,623	
Creditors: amounts falling due within one year	10	592,799		521,127	
Net Current Assets			945,393		809,496
NET ASSETS	11		£947,047		£813,801
Represented by:					
FUNDS					
Restricted	12		23,607		5,772
Unrestricted	12		923,440		808,029
			£947,047		£813,801

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 18 July 2022 and signed on their behalf by:

M Tuite

Margaret Tuite
Chair

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Cash flows from operating activities:		
Net movement in funds per statement of financial activities	133,246	11,090
Adjustments for:		
Depreciation	2,651	3,947
Profit on disposal of tangible fixed assets	-	-
Bank interest receivable	(110)	(724)
(Increase)/decrease in debtors	107,293	(113,502)
(Decrease)/increase in creditors	71,672	15,185
Net cash (used in) / provided by operating activities	314,752	(84,004)
Cash flows from investing activities:		
Bank interest received	110	724
Purchase of tangible fixed assets	-	(4,964)
Proceeds from disposal of tangible fixed assets	-	-
Net cash provided by/(used in) investing activities	110	(4,240)
Change in cash and cash equivalents in the year	314,862	(88,244)
Cash and cash equivalents brought forward	1,195,781	1,284,025
Cash and cash equivalents carried forward	£1,510,643	£1,195,781

Analysis of cash and cash equivalents	2021	2020
Cash at bank	£1,510,643	£1,195,781

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £500 are not capitalised.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Furniture and fittings	-	5 years straight line
Computer equipment	-	3 years straight line

c) Income recognition

Income is included in the Statement of Financial Activities when the charity is entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grant income is recognised in accordance with agreed budgets and specified timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate amount of future instalments not yet received or accrued and which are subject to satisfactory performance is disclosed as a contingent asset.

d) Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is included under the heading 'Charitable activities' which includes all costs directly associated with meeting the charity's objectives and also those costs necessary to support such activities.

Irrecoverable VAT is charged as a cost against the associated expense heading.

1. ACCOUNTING POLICIES/contd...

e) Financial Instruments

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

f) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

g) Pensions

The charity operates a defined contribution pension scheme open to employees with an Employer's Contribution fixed at 5.5% of gross salary. Employees can voluntarily contribute to the scheme at a level decided by them. Employees wishing to opt-out may do so. The board of trustees has agreed to allow staff members to operate an alternative pension scheme to be agreed with the management at a Council meeting. Contributions payable to the scheme are charged as an expense in the period to which they relate.

h) Operating Leases

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

i) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. In the case of multi-year grants received in instalments, exchange gains and losses are calculated by reference to the exchange rate prevailing at the time the grant was awarded. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All exchange gains and losses are recognised in the Statement of Financial Activities.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants and Contracts				
The Joseph Rowntree Charitable Trust	-	53,000	53,000	48,750
Oak Foundation	-	33,126	33,126	39,062
Wellspring	556,894	-	556,894	723,537
Save the Children Sweden	7,914	-	7,914	7,918
Neo Philanthropy	-	14,387	14,387	5,140
Open Society Foundations	-	-	-	49,434
Child Soldiers International	-	-	-	-
New Venture Fund	56,000	29,163	85,163	9,317
Global Campus of Human Rights	-	10,877	10,877	-
Matrix Chambers	-	1,750	1,750	-
	£620,808	£142,303	£763,111	£883,158

Of the £883,158 recognised in 2020, £613,239 related to unrestricted funds and £269,919 to restricted funds.

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Gains on disposal of tangible fixed assets				-
	£Nil	£Nil	£Nil	£Nil

All of the £nil recognised in 2020 was related to unrestricted funds.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Direct Costs				
Salaries, fees and related costs	331,697	131,153	462,850	558,702
Activities costs	122,686	6,420	129,106	30,496
Foreign exchange losses	9,485	-	9,485	20,906
Transfer of funds to RTE Initiative	-	-	-	215,004
	463,868	137,573	601,441	825,108
Support Costs				
Premises costs	5,741	2,810	8,551	12,584
Office and administration costs	12,740	395	13,135	26,336
Website, computer and IT costs	3,153	100	3,253	3,625
Governance (see note 5)	3,760	100	3,860	5,139
	25,394	3,405	28,799	47,684
	£489,262	£140,978	£630,240	£872,792

Of the £872,792 recognised in 2020, £450,308 was charged to unrestricted funds and £422,484 to restricted funds.

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

5. GOVERNANCE COSTS

		2021	2020
		£	£
Auditors remuneration	- Audit services	3,260	3,180
	- Non-audit services	600	600
Council meetings		-	1,359
		£3,860	£5,139

6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	330,138	428,950
Redundancy	-	-
Social security	25,502	33,632
Pension costs (defined contribution schemes)	17,804	23,014
	£373,444	£485,596

The average number of employees in the year was 10 (2020 : 13). The average number based on full time equivalents was 9 (2020 : 12).

No employees received total employee benefits (excluding employer pension costs) in excess of £60,000 in either year.

The Trustees were not remunerated during the year or the preceding year. The trustees (2020 : Five) were reimbursed £Nil (2020 : £1,359) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £25,649 (2020: £58,700). Under FRS102, employee benefits include gross salaries, employer's National Insurance contributions and employer's pension contributions.

7. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Auditor's remuneration	3,860	3,780
Depreciation	2,651	3,946
Profit on disposal of tangible fixed assets	-	-
Operating lease rentals	8,551	12,366

8. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2021	1,049	11,838	12,887
Additions	-	-	-
At 31 December 2021	1,049	11,838	12,887
Depreciation			
At 1 January 2021	1,049	7,533	8,582
Charge for the year	-	2,651	2,651
At 31 December 2021	1,049	10,184	11,233
Net Book Value			
At 31 December 2021	£Nil	£1,654	£1,654
At 31 December 2020	£Nil	£4,305	£4,305

9. DEBTORS

	2021 £	2020 £
Prepayments	1,688	111,922
Other debtors	12,943	14,087
Accrued income	12,918	8,833
	£27,549	£134,842

10. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Tax and Social Security	10,281	9,224
Accruals	3,850	4,220
Deferred income	578,668	507,683
	£592,799	£521,127

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

Analysis of deferred income	Balance at 1 January 2021 £	Additions in the year £	Released to income £	Balance at 31 December 2021 £
Wellspring	451,128	590,096	549,477	491,747
Open Society Institute	-	-	-	-
Neo Philanthropy	9,972	7,392	14,407	2,957
New Venture Fund	46,583	56,500	56,000	47,083
Oak Foundation	-	66,252	33,126	33,126
Global Campus of Human Rights	-	11,482	9,477	2,005
Matrix Chambers	-	3,500	1,750	1,750
	£507,683	£735,222	£664,237	£578,668

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	1,654	-	1,654
Current assets	1,465,915	72,277	1,538,192
Current liabilities	(544,129)	(48,670)	(592,799)
As at 31 December 2021	£923,440	£23,607	£947,047

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	4,305	-	4,305
Current assets	1,309,506	21,117	1,330,623
Current liabilities	(505,782)	(15,345)	(521,127)
As at 31 December 2020	£808,029	£5,772	£813,801

12. MOVEMENT IN FUNDS

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2021 £
Unrestricted Funds					
General Funds	808,029	621,183	489,262	(16,510)	923,440
Restricted Funds					
Right to Education Initiative	-	-	-	-	-
CSI Fellowship	565	-	-	-	565
PSEA Collective	-	-	-	-	-
Ending Impunity for Sexual Violence	-	33,126	23,693	-	9,433
Ending Military Recruitment	3,460	-	3,400	-	60
Ending Violation of Children's Rights	-	53,000	69,510	16,510	-
Building Internal Capacity to Engage in Strategic Future Thinking	1,747	14,387	6,540	-	9,594
Access to Justice for Children's Rights	-	1,750	1,733	-	17
Ending Child Sexual Exploitation and Abuse	-	29,163	28,676	-	487
Advancing Children's Rights Strategic Litigation	-	10,877	7,426	-	3,451
Sub-totals	5,772	142,303	140,978	-	23,607
	£813,801	£763,486	£630,240	-	£947,047

The Right to Education Initiative (RTE) Fund
RTE was originally a collaborative initiative supported by ActionAid International, Amnesty International, Global Campaign for Education, Save the Children, and Human Rights Watch. RTE promotes education as a human right, making international and national law accessible to everybody.

In May 2017 RTE was established as an independent charity registered in England and Wales with charity number 1173115. However, at the request of the project's primary donor, the activities of RTE were transferred into the name of CRIN so that the new organisation could be supported in its formative stages by an established charity in the field of human rights advocacy. The initial "incubation" period has come to an end and the activities and fund balances were transferred into the name of the newly registered charity during the year.

CSI Fellowship
CRIN received the net assets of the charity 'Child Soldiers International' which shut down in June 2019. These funds were used to support the pilot of the artistic fellowship on children's rights.

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

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

Ending Military Recruitment
CRIN received a grant towards the project 'Ending the Military Recruitment of Children in the UK'.

12. MOVEMENT IN FUNDS/contd

Ending Violation of Children's Rights
CRIN received a grant towards the project 'Ending the violation of children's rights for national security purposes'.

Building Internal Capacity
CRIN received a grant to build its individual and collective capacity on strategic future thinking; communication and collaboration; and organisational culture and practices on diversity, equity and inclusion.

Access to Justice for Children's Rights
To support design and translation of materials produced as part of the project on access to justice for children's environmental rights.

Ending Child Sexual Exploitation and Abuse
Funding to support the development of survivor's groups in Latin America and development of advocacy and campaigning tools for establishing national inquiries into child sexual abuse.

Advancing Children's Rights Strategic Litigation
A contribution to a joint project to map the use of Child Rights Strategic Litigation (CRSL), build a network of organisations conducting CRSL and develop a child rights respecting model for strategic litigation.

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

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2020 £
Unrestricted Funds					
General Funds	659,537	613,963	450,308	(15,163)	808,029
Restricted Funds					
Right to Education Initiative	77,901	216,029	309,093	15,163	-
CSI Fellowship	25,268	-	24,703	-	565
PSEA Collective	22,624	-	26,624	-	-
Ending Impunity for Sexual Violence	9,257	-	9,257	-	-
Ending Military Recruitment	8,124	26,667	31,331	-	3,460
Ending Violation of Children's Rights	-	22,083	22,083	-	-
Building Internal Capacity to Engage in Strategic Future Thinking	-	5,140	3,393	-	1,747
Sub-totals	143,174	269,919	422,484	15,163	5,772
	£802,711	£883,882	£872,792	£Nil	£813,801

13. RELATED PARTY TRANSACTIONS

Eva Geidenmark, a CRIN Trustee, is employed by Save The Children Sweden as a Director of the Section for Thematic Support which provided core grant funding to CRIN during the year amounting to £7,914 (2020: £7,918).

A loan of Euros 13,750 was made to Rights Studio gGmbH to provide share capital and incorporation costs for its registration in Germany. The term of the loan is 5 years and interest will be charged at 2.25% to be paid annually.

14. TAXATION

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

15. COMPANY STATUS

The charity is also a private company (No. 06653398), limited by guarantee and registered in England and Wales. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

The address of the registered office is given in the 'Reference and Administrative Details' section of the Trustee's Annual Report on Page 1.

16. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets and specified timeframes. The total grant income awarded but not yet received amounts to £363,602 (2020: £190,122).

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

England & Wales - Charity number 1125925

Accounts

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

MYRUS SMITH
Chartered Accountants

Norman House
8 Burnell Road
Sutton
Surrey
SM1 4BW

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

FOR THE YEAR ENDED 31 DECEMBER 2020

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CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Introduction

The Trustees, who are also Directors of the charitable company, have pleasure in presenting this report and the Financial Statements of the charity for the year ended 31 December 2020. The Financial Statements have been prepared in accordance with the accounting policies set out on pages 15 and 16 and comply with United Kingdom Accounting and Financial Reporting Standards, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Reference and administrative details

Directors/Trustees	Adem Arkadas-Thibert	
	Chris Dodd	(resigned 23 July 2020)
	Eva Geidenmark	
	Anja Josten	(appointed 14 October 2020)
	Michele Madden	(Chair to 29 May 2020)
	Aoife Nolan	(appointed 14 October 2020)
	Kirsten Sandberg	
	Margaret Tuite	(Chair from 29 May 2020)
	Ed Velasco	
Senior Management	Veronica Yates (CRIN Director)	
Registered/Principal Office	Unit 4, Old Paradise Yard 20 Carlisle Lane London SE1 7LG	
Charity Name:	Child Rights International Network - CRIN	
Charity Registration Number	1125925	
Company Registration Number	06653398	
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton, Surrey SM1 4BW	
Bank	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ	

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
Company Limited by Guarantee

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives, activities and public benefit

The objects of the charity are to promote any charitable purposes for the benefit of children in the UK and abroad with particular regard to the provisions relevant to those purposes in the United Nations Convention on the Rights of the Child, including, but without prejudice to the generality of the foregoing:- the relief of poverty, sickness and distress; the safeguarding and maintenance of health; the provision of care, protection from abuse and all other injurious, humiliating or degrading treatment and the advancement of education, training and public knowledge in all matters concerning those charitable purposes.

How our activities deliver public benefit

One of CRIN's primary contributions to public benefit is through information delivery. CRIN provides information on children's rights and issues affecting children, in the UK and overseas. This information is collected through its members and disseminated widely, in five languages.

All of the services CRIN provides, including reports and other resources, are entirely free as CRIN strongly believes that information should be freely accessible.

CRIN has produced a number of toolkits made available widely through the website for different audiences, both non-governmental organisations (NGOs) and media (for instance a guide on reporting on children for journalists).
Increasingly, CRIN is also taking a lead in advocacy and campaigning for children's rights internationally. Working with national, regional and international bodies and organisations, we monitor new and emerging violations and work in coalitions to challenge these through using the United Nations and other Human Rights Systems. We also respond directly to inquiries from the general public about various issues on children's rights.

The Trustees confirm that they have had regard to the public benefit guidance issued by the Charity Commission in considering the activities of, and future plans for, the charity.

CRIN has regularly undertaken both quantitative and qualitative research to measure its impact and user satisfaction. This is then used to modify or adapt existing services and to develop new services.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 22 July 2008 and registered as a charity on 17 September 2008. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Members of the Council

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Council. The trustees are appointed by recommendation and invitation from current trustees and the charity's management. Invitations are extended to those well known to the sector in which the charity operates. The members of the Council shall be elected at each Annual General Meeting and shall hold office from the end of the meeting at which they are elected. Members of the Council shall hold office for up to two years and will be eligible for re-election for a further two terms.

Organisational structure

CRIN has a Council of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council has 8 members (listed on page 1) from a variety of professional backgrounds relevant to the work of the charity.

Overall strategic management of CRIN's work rests with the Director with various aspects delegated to CRIN's Artistic Director, Legal and Policy Director, Communications Director and Deputy to the Director. In the past year we adopted new policies to begin operating differently and with less hierarchy and bureaucracy. They include: distributed decision-making, including through voting, 360 degree reviews, a four-day working week, flexible working for all, no more unpaid internships, only engage with like-minded companies, engaging with children and young people, reduce travel, peer to peer support, not one line management system, choose your job title, and more.

Arrangements or setting pay and remuneration are determined by our Pay Review Policy, which includes a cost of living review and an annual increment. This is subject to funds being available. For benchmarking we refer to annual salary surveys produced by "CharityComms" and "Harris Hill".

The Code

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

In 2019 we adopted our Code which sets out who we are, what our values are and how we intend to work. It was also the fruit of several years of rethinking of our role, within our sector, whether we need to exist, and how we might be able to work with others differently, and with different groups. Our focus in 2020 and the years to come is implementation of the Code - ensuring we practice what we preach.

We have three goals which guide our work:

1. **That children are recognised as rights holders:** We need to paint a picture of what a rights respecting world would look like using different communications methods. The issues we work on and the language we use is often inaccessible to many who could play a key role in protecting and promoting children's rights. This is the creative think tank work.
2. **That the realisation of children's rights is a collective responsibility:** NGOs are just one part of the puzzle and they do not take away the collective responsibility to ensure a better world for children. However, many people either don't know how they can contribute, or are working on the margins. This is the activism part of our work.
3. **That every rights violation has a remedy:** When all else has failed and violations of children's rights occur, there needs to be accountability and justice. This is the watchdog advocacy part of CRIN's work which in many ways is a continuation of what was most useful in our previous work.

Highlights from our work in 2020

Children's rights and the environment became a priority issue. We are heading towards irreversible climate breakdown, which will affect everything from social and economic breakdown, to mass population displacement, etc. This will inevitably have consequences for all children's rights. We are not stopping other work, but looking at it through a climate lens and trying to better explain linkages.

We want children to guide this work and so launched a group of climate advisers all 18 and under. Children and young people have been at the forefront of climate activism, but are frustratingly often excluded from decision-making processes. This has to change, including in how we operate at CRIN. Our advisers are activists from Samoa, Mexico, Australia, South Korea, India, Zimbabwe, Sweden,

Nigeria, UAE, American Samoa and South Africa. We aimed to ensure diversity of geography, socio-economic backgrounds, gender, areas of interest and experience with climate change.

As co-convener of the working group on children's rights and the environment, convened by Child Rights Connect, we led policy and advocacy work throughout the year, influencing the content of the Office of the High Commission of Human Rights report, the programme of the Annual Day on the Rights of the Child, and pushing for a strong 2020 Human Rights Council resolution focusing on realising the rights of the child through a healthy environment.

In 2020 we launched a project on access to justice for children's environmental rights. Access to justice is an essential part of the climate and children's rights fight and we will collaborate with others around the world so that children can rely on the justice system to enforce their environmental rights.

Coronavirus and children's rights: CRIN produced a series of features exploring how the pandemic and the measures to prevent its spread impact the human rights of children.

We added a page on policy responses to Covid-19, listing policy developments and recommendations on children's rights in response to the pandemic. We highlighted some creative initiatives that have come out of Covid, to highlight promising things that have gone right in the response.

In response to what we've produced, in June the Council of Europe invited us to speak to their intergovernmental Children's Rights Committee (CDENF). We also provided material about international responses to COVID and children to Article 39 to support their successful judicial review against the relaxation of child protection standards during COVID.

Ending the violation of children's rights for national security purposes: We launched a new three-year project on campaigning for a human rights compliant approach to counter-terrorism measures affecting children, including child-returnees from Syria and Iraq who have experienced and witnessed extreme violence, such as sexual violence and forced marriage. This builds on our previous international research and position paper on child-returnees. We published a piece on the Shamima Begum case, explaining the background and the questions before the UK Supreme Court, how children's rights are relevant, and why this case matters for how the UK responds to the situation of British children currently in camps in Syria. We made a series of submissions and joint submissions to the UN Committee on the Rights of the Child ahead of its review of the UK next year.

Sexual violence: In early 2020 we released our report on challenging impunity for sexual violence against children within the Catholic Church in Latin America. We had planned advocacy work with our partners to follow-up the project, but this was delayed by COVID and we had to adapt. Nontheless, during the latter half of 2020 we continued to foster our existing partnerships and created new ones regarding the direction of our future work on child sexual abuse in religious institutions, both in Latin America and sub-Saharan Africa.

Access to justice: We launched a new collaborative project on child rights strategic litigation with the Human Rights Law Centre (University of Nottingham), Child Law Center (University of Pretoria), Global Campus for Human Rights and several human rights organisations. The project will run for three years and map the use of strategic litigation to advance children's rights, develop a model of child-rights compliant strategic litigation and bring strategic cases related to children deprived of liberty, children in the context of migration and the environment. We also relaunched our case law database as a resource for organisations using the law to promote children's rights.

Children's rights in the digital environment: We contributed to the development of the Committee on the Rights of the Child's General Comment on children's rights in relation to the digital environment. We also continued to provide a strong children's rights perspective in debates regarding emerging and developing issues in the digital environment, in particular end-to-end encryption. We spoke at the Canadian Internet Governance Forum, setting out an approach to encryption that takes into account all children's rights, from protection from sexual violence to privacy and freedom of expression.

Deprivation of liberty: Working as part of the Core Group for the NGO Panel for the Global Study, we successfully pushed for a recognition of a mandate for UN agencies to follow-up on the Study through a UN General Assembly resolution adopted in November. This was a necessary step to ensure momentum continues within the UN to implement the study's findings.

Children in alternative care: We closely followed developments on the debate regarding children without parental care and deinstitutionalisation reform. Unfortunately, due to the global Covid-19 pandemic, this work has been slightly delayed. CRIN is part of the working group in preparation for the Day of General Discussion on Children in Alternative Care now scheduled for September 2021 and we are helping organisations working on the rights of children with disabilities to prepare for the DGD.

Recruitment of children by armed forces: We continued to expand our work in this area beyond the children's sector including by building a relationship with the UK's trade union umbrella body - the Trades Union Congress (TUC) - to further our campaign to end armed forces recruitment of children in the UK. The TUC submitted evidence to the International Labour Organization on our behalf arguing that the practice is incompatible with the Child Labour Convention's prohibition of 'hazardous work' for children, and the organisation is now advocating for the ILO to comment on the issue.

The Rights Studio gGmbH: Responding to the Brexit crisis and the increasingly difficult funding environment for small organisations, CRIN registered a new sister organisation, The Rights Studio gGmbH, in Berlin. The Rights Studio gGmbH has now taken on the more innovative, creative side of CRIN's work, experimenting with new partnerships and exploring profit-generating activities. The work will initially focus on publishing our magazine, exhibitions and supporting young activist artists through our fellowship. The fellowship was piloted in 2019/20 with four young women who developed an artistic project on menstruation and its related issues, from education about our bodies to period poverty globally.

Plans for future periods

- Hold ourselves accountable to our Code and ensuring we practice what we preach;
- Communicate on how interconnected children's rights issues are with climate breakdown;
- Develop clear strategies on climate and girls;
- Promote new and different voices in all of our work, particularly on the climate;
- Assess developing adviser groups for other areas of work;
- Continue to monitor all the latest children's rights news and analysis as usual;
- Develop policies on new and emerging children's rights issues;
- Identify and bring together experts from different professional fields to work collectively on different children's rights issues;
- Find a solution to our archive website and the hosting of all of its historic resources;
- Continue to campaign to challenge sexual violence against children;
- Continue to campaign on ending the violation of children's rights for national security purposes;
- Push for broader debate and action on children's rights and the environment;
- Campaign for children's rights in the digital domain;
- Communicate more persuasively and effectively on the work that we do;
- Form or join effective and diverse networks on our work.

Financial review

Total income for the year amounted to £883,882 (2019: £896,530) of which £269,919 was restricted. Our main funders during the year to 31 December 2020 include Wellspring, Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, The Joseph Rowntree Charitable Trust, Oak Foundation, Save the Children Sweden, Neo Philanthropy and Open Society Foundations.

Total expenditure amounted to £872,792 (2019: £706,201) resulting in a surplus for the year of £11,090. Of this surplus, £163,655 related to unrestricted funds.

Because of the pandemic we made savings in 2020 in our support costs. As most staff are now working from home we have downsized our office space resulting in reduced rent. There were reduced activities costs as we were unable to travel overseas and planned workshops were rescheduled.

The charity's assets are held primarily in cash on deposit which at 31 December 2020 amounted to £1,195,781. Approximately £508,000 of this balance represents funding received in advance towards the next financial year and which has been treated as deferred income.

Total funds at 31 December 2020 amounted to £813,801, of which £808,029 was unrestricted and £5,772 was restricted.

Principal risks and uncertainties faced by CRIN include withdrawal of funding and the impact this would have. We continue to fundraise and look for new donors to broaden our funding base. We also need to regularly review our reserves policy to ensure we are able to meet commitments and planned objectives.

Factors likely to affect future financial performance are exchange rate fluctuations. We have seen in the last three years the impact the strength and weakness of sterling has had on the donations we receive. To counter this, the charity adopts a hedging strategy for our foreign currency receipts. This allows us to manage our funds more efficiently.

Funding

Our core funding for the year came from Wellspring, Save the Children Sweden and the Oak Foundation. Project funds have been received from Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys, a project of New Venture Fund, and The Joseph Rowntree Charitable Trust.

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

Reserves policy

The CRIN Council has agreed to continue the policy of maintaining free reserves in unrestricted general funds to cover three months running costs. As these costs change frequently, this is reviewed and updated at every board meeting. Unrestricted reserves at 31 December 2020 amount to £808,029 and this represents approximately twelve months of total expenditure.

Risk management

CRIN has been operational as an independent organisation since January 2009. At this time, the Trustees established a number of policies and procedures to minimise the risks that the charity may be subject to. CRIN is developing a detailed risk register, to be approved by the CRIN council.

Covid-19

All staff have been able to adapt to working from home. This has allowed the charity to carry on its work as usual. We have continued to apply for funding and we have been able to report to donors on due dates.

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

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

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

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

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

Trustees' responsibilities statement

The trustees (who are also directors of Child Rights International Network for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Auditors

Myrus Smith have confirmed their willingness to be re-appointed as the charitable company's auditor.

This report has been prepared in accordance the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on 16 June 2021 and signed on its behalf by:

M Tuite

Margaret Tuite (Chair)
Trustee

16 June 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

Opinion
We have audited the financial statements of Child Rights International Network – CRIN (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Kevin Fisher BA FCA CTA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor
Norman House,
8 Burnell Road,
Sutton, Surrey.
SM1 4BW

21 June 2021

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
Income from:					
Charitable activities	2	613,239	269,919	883,158	893,845
Investments – Bank interest		724	-	724	1,269
Other income	3	-	-	-	1,416
		613,963	269,919	883,882	896,530
Expenditure on:					
Charitable Activities	4	450,308	422,484	872,792	706,201
		450,308	422,484	872,792	706,201
Net income/(expenditure)	7	163,655	(152,565)	11,090	190,329
Transfers between funds		(15,163)	15,163	-	-
Net movement in funds		148,492	(137,402)	11,090	190,329
Reconciliation of funds					
Balance brought forward		659,537	143,174	802,711	612,382
Balance carried forward		£808,029	£5,772	£813,801	£802,711

All income and expenditure is derived from continuing activities.

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

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
Fixed Assets					
Tangible assets	8		4,305		3,288
Current Assets					
Debtors	9	134,842		21,340	
Cash at bank and in hand		1,195,781		1,284,025	
		1,330,623		1,305,365	
Creditors: amounts falling due within one year	10	521,127		505,942	
Net Current Assets			809,496		799,423
NET ASSETS	11		£813,801		£802,711
Represented by:					
FUNDS					
Restricted	12		5,772		143,174
Unrestricted	12		808,029		659,537
			£813,801		£802,711

These Financial Statements have been prepared with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Trustees on 2021 and signed on their behalf by:

M Tuite

Margaret Tuite
Chair

16 June 2021

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities:		
Net movement in funds per statement of financial activities	11,090	190,329
Adjustments for:		
Depreciation	3,947	2,344
Profit on disposal of tangible fixed assets	-	(1,416)
Bank interest receivable	(724)	(1,269)
(Increase)/decrease in debtors	(113,502)	1,920
(Decrease)/increase in creditors	15,185	(30,597)
Net cash (used in) / provided by operating activities	(84,004)	161,311
Cash flows from investing activities:		
Bank interest received	724	1,269
Purchase of tangible fixed assets	(4,964)	(2,988)
Proceeds from disposal of tangible fixed assets	-	1,416
Net cash provided by/(used in) investing activities	(4,240)	(303)
Change in cash and cash equivalents in the year	(88,244)	161,008
Cash and cash equivalents brought forward	1,284,025	1,123,017
Cash and cash equivalents carried forward	£1,195,781	£1,284,025

Analysis of cash and cash equivalents	2020	2019
Cash at bank	£1,195,781	£1,284,025

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fixed assets

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £500 are not capitalised.

Depreciation is provided on fixed assets at rates calculated to write off the cost of each asset, less any estimated residual value, over their expected useful lives as follows:-

Furniture and fittings	-	5 years straight line
Computer equipment	-	3 years straight line

c) Income recognition

Income is included in the Statement of Financial Activities when the charity is entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grant income is recognised in accordance with agreed budgets and specified timeframes. Amounts received but which relate to future reporting periods are accounted for as deferred income. In the case of multi-year grants, the aggregate amount of future instalments not yet received or accrued and which are subject to satisfactory performance is disclosed as a contingent asset.

d) Expenditure recognition

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is included under the heading 'Charitable activities' which includes all costs directly associated with meeting the charity's objectives and also those costs necessary to support such activities.

Irrecoverable VAT is charged as a cost against the associated expense heading.

1. ACCOUNTING POLICIES/contd...

e) Financial instruments

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

f) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

g) Pensions

The charity operates a defined contribution pension scheme open to employees with an Employer's Contribution fixed at 5.5% of gross salary. Employees can voluntarily contribute to the scheme at a level decided by them. Employees wishing to opt-out may do so. The board of trustees has agreed to allow staff members to operate an alternative pension scheme to be agreed with the management at a Council meeting. Contributions payable to the scheme are charged as an expense in the period to which they relate.

h) Operating Leases

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

i) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange ruling at the date of the transaction. In the case of multi-year grants received in instalments, exchange gains and losses are calculated by reference to the exchange rate prevailing at the time the grant was awarded. Monetary assets and liabilities denominated in foreign currencies are translated at the rate ruling at the balance sheet date. All exchange gains and losses are recognised in the Statement of Financial Activities.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Grants and Contracts				
The Joseph Rowntree Charitable Trust	-	48,750	48,750	23,333
Oak Foundation	39,062	-	39,062	145,458
Wellspring	556,942	166,595	723,537	595,433
Save the Children Sweden	7,918	-	7,918	7,923
Neo Philanthropy	-	5,140	5,140	-
Open Society Foundations	-	49,434	49,434	69,208
Child Soldiers International	-	-	-	25,268
Ignite Philanthropy	9,317	-	9,317	27,222
	£613,239	£269,919	£883,158	£893,845

Of the £893,845 recognised in 2019, £539,998 related to unrestricted funds and £353,847 to restricted funds.

3. OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Gains on disposal of tangible fixed assets	-	-	-	1,416
	£Nil	£Nil	£Nil	£1,416

All of the £1,416 recognised in 2019 was related to unrestricted funds.

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Direct Costs				
Salaries, fees and related costs	383,636	175,066	558,702	589,374
Activities costs	18,609	11,887	30,496	58,941
Foreign exchange losses	16,401	4,505	20,906	16,318
Transfer of funds to RTE Initiative	-	215,004	215,004	-
	418,646	406,462	825,108	664,633
Support Costs				
Premises costs	3,320	9,264	12,584	13,819
Office and administration costs	20,331	6,005	26,336	17,354
Website, computer and IT costs	2,872	753	3,625	6,637
Governance (see note 5)	5,139	-	5,139	3,758
	31,662	16,022	47,684	41,568
	£450,308	£422,484	£872,792	£706,201

Of the £706,201 recognised in 2019, £398,998 was charged to unrestricted funds and £307,203 to restricted funds.

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

5. GOVERNANCE COSTS

		2020	2019
		£	£
Auditors remuneration	- Audit services	3,180	3,060
	- Non-audit services	600	600
Council meetings		1,359	98
		£5,139	£3,758

6. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	428,950	391,411
Redundancy	-	3,564
Social security	33,632	34,895
Pension costs (defined contribution schemes)	23,014	20,350
	£485,596	£450,220

The average number of employees in the year was 13 (2019 : 14). The average number based on full time equivalents was 12 (2019 : 11).

No employees received total employee benefits (excluding employer pension costs) in excess of £60,000 in either year.

The Trustees were not remunerated during the year or the preceding year. Five trustees (2019 : Nil) were reimbursed £1,359 (2019 : £Nil) for travel and accommodation expenses.

The total amount of employee benefits received by key management personnel was £58,700 (2019: £61,982). Under FRS102, employee benefits include gross salaries, employer's National Insurance contributions and employer's pension contributions.

7. NET INCOME

Net income is stated after charging/(crediting):	2020	2019
	£	£
Auditor's remuneration	3,780	3,660
Depreciation	3,946	2,344
Profit on disposal of tangible fixed assets	-	(1,416)
Operating lease rentals	12,366	12,093

8. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer Equipment £	Total £
Cost			
At 1 January 2020	1,049	6,874	7,923
Additions	-	4,964	4,964
At 31 December 2020	1,049	11,838	12,887
Depreciation			
At 1 January 2020	1,049	3,586	4,635
Charge for the year	-	3,947	3,947
At 31 December 2020	1,049	7,533	8,582
Net Book Value			
At 31 December 2020	£Nil	£4,305	£4,305
At 31 December 2019	£Nil	£3,288	£3,288

9. DEBTORS

	2020 £	2019 £
Prepayments	111,922	2,069
Other debtors	14,087	2,917
Accrued income	8,833	16,354
	£134,842	£21,340

10. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Tax and Social Security	9,224	11,886
Accruals	4,220	8,745
Deferred income	507,683	485,311
	£521,127	£505,942

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

Analysis of deferred income	Balance at 1 January 2020 £	Additions in the year £	Released to income £	Balance at 31 December 2020 £
Wellspring	438,923	451,128	(438,923)	451,128
Open Society Institute	46,388	-	(46,388)	-
Neo Philanthropy	-	9,972	-	9,972
Ignite Philanthropy	-	46,583	-	46,583
	£485,311	£507,683	£(485,311)	£507,683

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	4,305	-	4,305
Current assets	1,309,506	21,117	1,330,623
Current liabilities	(505,782)	(15,345)	(521,127)
As at 31 December 2020	£808,029	£5,772	£813,801

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

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

12. MOVEMENT IN FUNDS

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2020 £
Unrestricted Funds					
General Funds	659,537	613,963	450,308	(15,163)	808,029
Restricted Funds					
Right to Education Initiative	77,901	216,029	309,093	15,163	-
CSI Fellowship	25,268	-	24,703	-	565
PSEA Collective	22,624	-	26,624	-	-
Ending Impunity for Sexual Violence	9,257	-	9,257	-	-
Ending Military Recruitment	8,124	26,667	31,331	-	3,460
Ending Violation of Children's Rights	-	22,083	22,083	-	-
Building Internal Capacity	-	5,140	3,393	-	1,747
Sub-totals	143,174	269,919	422,484	15,163	5,772
	£802,711	£883,882	£872,792	£Nil	£813,801

The Right to Education Initiative (RTE) Fund
RTE was originally a collaborative initiative supported by ActionAid International, Amnesty International, Global Campaign for Education, Save the Children, and Human Rights Watch. RTE promotes education as a human right, making international and national law accessible to everybody.

In May 2017 RTE was established as an independent charity registered in England and Wales with charity number 1173115. However, at the request of the project's primary donor, the activities of RTE were transferred into the name of CRIN so that the new organisation could be supported in its formative stages by an established charity in the field of human rights advocacy. The initial "incubation" period has come to an end and the activities and fund balances were transferred into the name of the newly registered charity during the year.

CSI Fellowship
CRIN received the net assets of the charity 'Child Soldiers International' which shut down in June 2019. These funds were used to support the pilot of the artistic fellowship on children's rights.

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

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

Ending Military Recruitment
CRIN received a grant towards the project 'Ending the Military Recruitment of Children in the UK'.

Ending Violation of Children's Rights
CRIN received a grant towards the project 'Ending the violation of children's rights for national security purposes'.

Building Internal Capacity
CRIN received a grant to build its individual and collective capacity on strategic future thinking; communication and collaboration; and organisational culture and practices on diversity, equity and inclusion.

12. MOVEMENT IN FUNDS/contd

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

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Unrestricted Funds				
General Funds	515,852	542,683	398,998	659,537
Restricted Funds				
Right to Education Initiative	89,234	169,698	181,031	77,901
RTE Incubation	1,291	14,951	16,242	-
CSI Fellowship	-	25,268	-	25,268
PSEA Collective	6,005	93,375	76,756	22,624
Ending Impunity for Sexual Violence	-	27,222	17,965	9,257
Ending Military Recruitment	-	23,333	15,209	8,124
Sub-totals	96,530	353,847	307,203	143,174
	£612,382	£896,530	£706,201	£802,711

13. RELATED PARTY TRANSACTIONS

Eva Geidenmark, a CRIN Trustee, is employed by Save The Children Sweden as a Director of the Section for Thematic Support which provided core grant funding to CRIN during the year amounting to £7,918 (2019: £7,923).

A loan of Euros 13,750 was made to Rights Studio gGmbH to provide share capital and incorporation costs for its registration in Germany. The term of the loan is 5 years and interest will be charged at 2.25% to be paid annually.

14. TAXATION

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

15. COMPANY STATUS

The charity is also a private company (No. 06653398), limited by guarantee and registered in England and Wales. Each member is liable to contribute a sum not exceeding £1 in the event of the company being wound up.

The address of the registered office is given in the 'Reference and Administrative Details' section of the Trustee's Annual Report on Page 1.

16. CONTINGENT ASSETS

The charity has been awarded several multi-year grants, however, not all of the funds awarded have been recognised as income due to the policy of recognising income in accordance with agreed budgets and specified timeframes. The total grant income awarded but not yet received amounts to £190,122 (2019: £798,947).