

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
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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

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Objectives, activities and public benefit

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

How our activities deliver public benefit

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

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

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

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.

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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.

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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-convenor 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. Nonetheless, 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.

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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.

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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.

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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.

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

In so far as the trustees are aware:

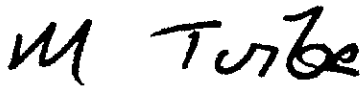
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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:



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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

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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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

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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
		<u>613,963</u>	<u>269,919</u>	<u>883,882</u>	<u>896,530</u>
Expenditure on:					
Charitable Activities	4	450,308	422,484	872,792	706,201
		<u>450,308</u>	<u>422,484</u>	<u>872,792</u>	<u>706,201</u>
Net income/(expenditure)	7	163,655	(152,565)	11,090	190,329
Transfers between funds		<u>(15,163)</u>	<u>15,163</u>	<u>-</u>	<u>-</u>
Net movement in funds		148,492	(137,402)	11,090	190,329
Reconciliation of funds					
Balance brought forward		<u>659,537</u>	<u>143,174</u>	<u>802,711</u>	<u>612,382</u>
Balance carried forward		<u>£808,029</u>	<u>£5,772</u>	<u>£813,801</u>	<u>£802,711</u>

All income and expenditure is derived from continuing activities.

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

The Notes form part of these Financial Statements.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

BALANCE SHEET

AS AT 31 DECEMBER 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		<u>1,195,781</u>			<u>1,284,025</u>	
		1,330,623			1,305,365	
Creditors: amounts falling due within one year	10	<u>521,127</u>			<u>505,942</u>	
Net Current Assets				809,496		799,423
NET ASSETS	11			<u>£813,801</u>		<u>£802,711</u>
Represented by:						
FUNDS						
Restricted	12			5,772		143,174
Unrestricted	12			<u>808,029</u>		<u>659,537</u>
				<u>£813,801</u>		<u>£802,711</u>

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

The Financial Statements were approved by the Trustees on
by:

2021 and signed on their behalf

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)
<i>Net cash (used In) / provided by operating activities</i>	<u>(84,004)</u>	<u>161,311</u>
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
<i>Net cash provided by/(used In) investing activities</i>	<u>(4,240)</u>	<u>(303)</u>
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	<u>£1,195,781</u>	<u>£1,284,025</u>
Analysis of cash and cash equivalents	2020	2019
Cash at bank	<u>£1,195,781</u>	<u>£1,284,025</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

/contd...

1. ACCOUNTING POLICIES/contd...

e) Financial instruments

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

f) Funds

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

g) Pensions

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

h) Operating Leases

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

i) Foreign Currencies

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
/contd...

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
	<u>£613,239</u>	<u>£269,919</u>	<u>£883,158</u>	<u>£893,845</u>

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
	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>	<u>£1,416</u>

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	-
	<u>418,646</u>	<u>406,462</u>	<u>825,108</u>	<u>664,633</u>
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
	<u>31,662</u>	<u>16,022</u>	<u>47,684</u>	<u>41,568</u>
	<u>£450,308</u>	<u>£422,484</u>	<u>£872,792</u>	<u>£706,201</u>

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.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

/contd...

5. GOVERNANCE COSTS		2020	2019
		£	£
Auditors remuneration	- Audit services	3,180	3,060
	- Non-audit services	600	600
Council meetings		1,359	98
		<u>£5,139</u>	<u>£3,758</u>

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
		<u>£485,596</u>	<u>£450,220</u>

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	<u>12,366</u>	<u>12,093</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 /contd...

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
	<u>1,049</u>	<u>11,838</u>	<u>12,887</u>
At 31 December 2020			
Depreciation			
At 1 January 2020	1,049	3,586	4,635
Charge for the year	-	3,947	3,947
	<u>1,049</u>	<u>7,533</u>	<u>8,582</u>
At 31 December 2020			
Net Book Value			
At 31 December 2020	£Nil	£4,305	£4,305
	<u>£Nil</u>	<u>£3,288</u>	<u>£3,288</u>
At 31 December 2019			
	<u>£Nil</u>	<u>£3,288</u>	<u>£3,288</u>

9. DEBTORS

	2020 £	2019 £
Prepayments	111,922	2,069
Other debtors	14,087	2,917
Accrued income	8,833	16,354
	<u>£134,842</u>	<u>£21,340</u>

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
	<u>£521,127</u>	<u>£505,942</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

/contd...

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

	Balance at 1 January 2020 £	Additions in the year £	Released to income £	Balance at 31 December 2020 £
Analysis of deferred income				
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
	<u>£485,311</u>	<u>£507,683</u>	<u>£(485,311)</u>	<u>£507,683</u>

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	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	<u>£808,029</u>	<u>£5,772</u>	<u>£813,801</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	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	<u>£659,537</u>	<u>£143,174</u>	<u>£802,711</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

/contd...

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
	<u>£802,711</u>	<u>£883,882</u>	<u>£872,792</u>	<u>£Nil</u>	<u>£813,801</u>

The Right to Education Initiative (RTE) Fund

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

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.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

/contd...

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
	<u>£612,382</u>	<u>£896,530</u>	<u>£706,201</u>	<u>£802,711</u>

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).