

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
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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

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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.

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 89 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 Rattledge (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.

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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.

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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.

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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.

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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.

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
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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 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.

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN
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In so far as the trustees are aware:

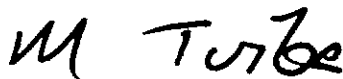
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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:

A handwritten signature in black ink, appearing to read '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.

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.

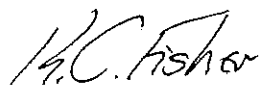
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

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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

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	-	-	-	-
		<u>621,183</u>	<u>142,303</u>	<u>763,486</u>	<u>883,882</u>
Expenditure on:					
Charitable Activities	4	489,262	140,978	630,240	872,792
		<u>489,262</u>	<u>140,978</u>	<u>630,240</u>	<u>872,792</u>
Net income/(expenditure)	7	131,921	1,325	133,246	11,090
Transfers between funds		(16,510)	16,510	-	-
Net movement in funds		<u>115,411</u>	<u>17,835</u>	<u>133,246</u>	<u>11,090</u>
Reconciliation of funds					
Balance brought forward		808,029	5,772	813,801	802,711
Balance carried forward		<u>£923,440</u>	<u>£23,607</u>	<u>£947,047</u>	<u>£813,801</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 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
		<u>1,538,192</u>	<u>1,330,623</u>
Creditors: amounts falling due within one year	10	<u>592,799</u>	<u>521,127</u>
Net Current Assets		<u>945,393</u>	<u>809,496</u>
NET ASSETS	11	<u><u>£947,047</u></u>	<u><u>£813,801</u></u>
Represented by:			
FUNDS			
Restricted	12	23,607	5,772
Unrestricted	12	923,440	808,029
		<u><u>£947,047</u></u>	<u><u>£813,801</u></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 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	<u>314,752</u>	<u>(84,004)</u>
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	<u>110</u>	<u>(4,240)</u>
Change in cash and cash equivalents in the year	314,862	(88,244)
Cash and cash equivalents brought forward	<u>1,195,781</u>	<u>1,284,025</u>
Cash and cash equivalents carried forward	<u>£1,510,643</u>	<u>£1,195,781</u>
Analysis of cash and cash equivalents	2021	2020
Cash at bank	<u>£1,510,643</u>	<u>£1,195,781</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021

/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 2021
/contd...

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	-
	<u>£620,808</u>	<u>£142,303</u>	<u>£763,111</u>	<u>£883,158</u>

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				-
	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>	<u>£Nil</u>

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
	<u>463,868</u>	<u>137,573</u>	<u>601,441</u>	<u>825,108</u>
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
	<u>25,394</u>	<u>3,405</u>	<u>28,799</u>	<u>47,684</u>
	<u>£489,262</u>	<u>£140,978</u>	<u>£630,240</u>	<u>£872,792</u>

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.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

/contd...

5. GOVERNANCE COSTS

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

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
	<u>£373,444</u>	<u>£485,596</u>

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	<u>8,551</u>	<u>12,366</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
/contd...**

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS

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

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
	<hr/>	<hr/>
	£592,799	£521,127
	<hr/>	<hr/>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

/contd...

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

	Balance at 1 January 2021 £	Additions in the year £	Released to income £	Balance at 31 December 2021 £
Analysis of deferred income				
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
	<u>£507,683</u>	<u>£735,222</u>	<u>£664,237</u>	<u>£578,668</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	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	<u>£923,440</u>	<u>£23,607</u>	<u>£947,047</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	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>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

/contd...

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'.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

contd...

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.

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

contd...

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).