

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN
Company Limited by Guarantee

Registered Charity No. 1125925
Registered Company No. 06653398

REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

MYRUS SMITH
Chartered Accountants

Norman House
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Sutton
Surrey
SM1 4BW

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Introduction

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

Reference and administrative details

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

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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).

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

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

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

Structure, governance and management

Governing document

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

Recruitment and appointment of Members of the Council

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

Organisational structure

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

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

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

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

The Code

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

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

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

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

We have three goals which guide our work:

1. Children are recognised as rights holders

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

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

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

3. Every rights violation has a remedy

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

Highlights from our work in 2023

1. That children are recognised as rights holders

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

Children's rights and the environment

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

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

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

This year we began using this research to support advocacy. International legal standards that will shape the future of children's environmental rights are being developed now and so we worked to

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

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

Children's rights and toxic chemicals

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

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

National security

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

Children's rights and the digital environment

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. That every rights violation has a remedy

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

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

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

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

Financial review

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

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

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

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

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

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

Funding

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

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

Reserves policy

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

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Risk management

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

Trustees' responsibilities statement

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

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

In so far as the trustees are aware:

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

Auditors

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

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

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



Margaret Tuite (Chair)
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

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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.

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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

10th June 2024

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

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

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

	Notes	£	2023	£	2022	£
Fixed Assets						
Tangible assets	8			-		
Current Assets						
Debtors	9	28,591		26,671		
Cash at bank and in hand		1,527,051		1,771,137		
		<u>1,552,642</u>		<u>1,797,808</u>		
Creditors: amounts falling due within one year	10	<u>297,083</u>		<u>720,501</u>		
Net Current Assets					<u>1,077,307</u>	
NET ASSETS	11		<u>1,258,559</u>		<u>£1,077,307</u>	
Represented by:						
FUNDS						
Restricted	12	52,629		3,274		
Unrestricted	12	1,205,930		1,074,033		
		<u>£1,258,559</u>		<u>£1,077,307</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 7 June 2024 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 2023

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

/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 2023
/contd...

2. INCOME FROM CHARITABLE ACTIVITIES

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

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

3. OTHER INCOME

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

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

4. EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

/contd...

5. GOVERNANCE COSTS		2023	2022
		£	£
Auditors remuneration	- Audit services	3,370	3,270
	- Non-audit services	700	600
Council meetings		-	109
		<u>£4,070</u>	<u>£3,979</u>

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

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

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

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

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

7. NET INCOME

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 /contd...

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS

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

10. CREDITORS: Amounts falling due within one year

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

/contd...

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

	Balance at 1 January 2023 £	Additions in the year £	Released to income £	Balance at 31 December 2023 £
Analysis of deferred income				
Wellspring	539,091	200,991	580,964	159,118
Tides Broad Ready	32,466	34,836	35,370	31,932
New Venture Fund	45,290	50,000	67,263	28,027
Oak Foundation	61,563	125,627	124,377	62,813
	<u>£678,140</u>	<u>£411,454</u>	<u>£807,974</u>	<u>£281,890</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	-	-	-
Current assets	1,408,268	147,374	1,555,642
Current liabilities	(202,338)	(94,745)	(297,083)
As at 31 December 2023	<u>£1,205,930</u>	<u>£52,629</u>	<u>£1,258,559</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	-	-	-
Current assets	1,732,971	64,837	1,797,808
Current liabilities	(658,938)	(61,563)	(720,501)
As at 31 December 2022	<u>£1,074,033</u>	<u>£3,274</u>	<u>£1,077,307</u>

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

/contd...

12. MOVEMENT IN FUNDS

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

CSI Fellowship

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

Ending Impunity for Sexual Violence

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

Ending Military Recruitment

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

Ending Violation of Children's Rights

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

Building Internal Capacity

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

Access to Justice for Children's Rights

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

Ending Child Sexual Exploitation and Abuse

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023
contd

12. MOVEMENT IN FUNDS/contd

Advancing Children's Rights Strategic Litigation

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

Children's Right Approach to Encryption

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

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

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2022 £
Unrestricted Funds					
General Funds	923,440	756,389	605,796	-	1,074,033
Restricted Funds					
CSI Fellowship	565	-	565	-	-
Ending Impunity for Sexual Violence	9,433	94,690	110,344	-	(6,221)
Ending Military Recruitment	60	-	60	-	-
Ending Violation of Children's Rights	-	53,000	50,463	-	2,537
Building Internal Capacity to Engage in Strategic Future Thinking	9,594	2,957	12,551	-	-
Access to Justice for Children's Rights	17	1,750	1,767	-	-
Ending Child Sexual Exploitation and Abuse	487	9,186	6,043	-	3,630
Advancing Children's Rights Strategic Litigation	3,451	16,024	17,573	-	1,902
Children's Rights Approach to Encryption	-	15,048	13,622	-	1,426
Sub-totals	23,607	192,655	212,988	-	3,274
	<u>£947,047</u>	<u>£949,044</u>	<u>£818,784</u>	<u>£Nil</u>	<u>£1,077,307</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 £7,257 (2022: £7,827).

14. TAXATION

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

contd...

15. COMPANY STATUS

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

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

16. CONTINGENT ASSETS

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

17. OPERATING LEASE COMMITMENTS

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

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