

**CHILD RIGHTS INTERNATIONAL NETWORK - CRIN**  
**Company Limited by Guarantee**

**Registered Charity No. 1125925**  
**Registered Company No. 06653398**

**REPORT AND**  
**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**  
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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Introduction**

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

**Reference and administrative details**

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

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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.

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.



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**Organisational structure**

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

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

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

**The Code**

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

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

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

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

We have three goals which guide our work:

**1. Children are recognised as rights holders**

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



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

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

## 3. Every rights violation has a remedy

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

### Highlights from our work in 2024

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

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

##### *Children's rights and the digital environment*

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

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

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

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



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

*Children's rights and the environment*

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

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

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

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

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

*Children's rights and toxic chemicals*

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



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

*National security and armed conflict*

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

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

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

*Civil and political rights*

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

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

*Bodily integrity*

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

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

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



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

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

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

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

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

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



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

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

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

### **3. That every rights violation has a remedy**

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

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

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

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

### **Financial review**

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

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

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

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

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



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

### **Funding**

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

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

### **Reserves policy**

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

### **Risk management**

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

### **Trustees' responsibilities statement**

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

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

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

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

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In so far as the trustees are aware:

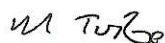
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**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 10 June 2025 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 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

#### Other information

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

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

We have nothing to report in this regard.



# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

## CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

.../Cont'd

### **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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

## CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

.../Cont'd

### Use of our report

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



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

11<sup>th</sup> June 2025

# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure Account)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8		380		-
<b>Current Assets</b>					
Debtors	9	21,422		28,591	
Cash at bank and in hand		1,367,784		1,527,051	
		<u>1,389,026</u>		<u>1,555,642</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>387,089</u>		<u>297,083</u>	
<b>Net Current Assets</b>			<u>1,002,117</u>		<u>1,258,559</u>
<b>NET ASSETS</b>	11		<u><u>£1,002,497</u></u>		<u><u>1,258,559</u></u>
<b>Represented by:</b>					
<b>FUNDS</b>					
Restricted	12		(3,072)		52,629
Unrestricted	12		<u>1,005,569</u>		<u>1,205,930</u>
			<u><u>£1,002,497</u></u>		<u><u>£1,258,559</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 10 June 2025 and signed on their behalf by:

*M Tuite*

Margaret Tuite  
Chair

The Notes form part of these Financial Statements.

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. ACCOUNTING POLICIES

#### a) Basis of preparation

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

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

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

#### b) Fixed assets

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

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

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

#### c) Income recognition

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

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

#### d) Expenditure recognition

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

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

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

#### e) Financial instruments

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



# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

/contd...

### 1. ACCOUNTING POLICIES/contd...

#### f) Funds

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

#### g) Pensions

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

#### h) Operating Leases

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

#### i) Foreign Currencies

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

### 2. INCOME FROM CHARITABLE ACTIVITIES

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

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



# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

/contd...

### 3. OTHER INCOME

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

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

### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

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

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

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

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

/contd...

<b>5. GOVERNANCE COSTS</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Auditors remuneration	- Audit services	3,380	3,370
	- Non-audit services	700	700
Council meetings		-	-
		<u>£4,080</u>	<u>£4,070</u>
<b>6. STAFF COSTS</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Wages and salaries		395,300	405,999
Social security		35,377	37,253
Pension costs (defined contribution schemes)		20,355	21,235
		<u>£451,032</u>	<u>£464,487</u>

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

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

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

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

**7. NET INCOME**

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



# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 /contd...

### 8. TANGIBLE FIXED ASSETS

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

### 9. DEBTORS

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

### 10. CREDITORS: Amounts falling due within one year

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

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

/contd...

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

	Balance at 1 January 2024 £	Additions in the year £	Released to income £	Balance at 31 December 2024 £
<b>Analysis of deferred income</b>				
Wellspring	159,118	187,232	198,125	148,225
Tides Broad Ready	31,932	35,025	37,769	29,188
New Venture Fund	28,027	-	28,027	-
Oak Foundation	62,813	289,524	159,321	193,016
	<u>£281,890</u>	<u>£511,781</u>	<u>£423,242</u>	<u>£370,429</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	380	-	380
Current assets	1,170,075	219,131	1,389,206
Current liabilities	(164,886)	(222,203)	(387,089)
As at 31 December 2024	<u>£1,005,569</u>	<u>£(3,072)</u>	<u>£1,002,497</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	1,408,268	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>



# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

/contd...

### 12. MOVEMENT IN FUNDS

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2024 £
<b>Unrestricted Funds</b>					
General Funds	1,205,930	268,204	(467,892)	(673)	1,005,569
<b>Restricted Funds</b>					
Ending Impunity for Sexual Violence	27,812	159,321	(206,420)	-	(19,287)
Ending Violation of Children's Rights	19,677	60,000	(74,782)	-	4,895
Protecting Children from harmful Chemicals in the EU and beyond	2,071	37,217	(33,619)	-	5,669
Ending Child Sexual Exploitation and Abuse	1,516	-	(2,189)	673	-
Advancing Children's Rights Strategic Litigation	1,252	4,098	-	-	5,350
Children's Rights Approach to Encryption	301	-	-	-	301
Sub-totals	52,629	260,636	(317,010)	673	(3,072)
	<u>£1,258,559</u>	<u>£528,840</u>	<u>£784,902</u>	<u>£Nil</u>	<u>£1,002,497</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 2023 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2023 £
<b>Unrestricted Funds</b>					
General Funds	1,074,033	710,066	578,169	-	1,205,930
<b>Restricted Funds</b>					
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
	<u>£1,077,307</u>	<u>£939,717</u>	<u>£758,465</u>	<u>£Nil</u>	<u>£1,258,559</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 £Nil (2023: £7,257).

### 14. TAXATION

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



# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 £1,005,111 (2023: £543,594).

### 17. OPERATING LEASE COMMITMENTS

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

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

