

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

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

**REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**MYRUS SMITH  
Chartered Accountants**

**Norman House  
8 Burnell Road  
Sutton  
Surrey  
SM1 4BW**

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**TRUSTEES' ANNUAL REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Introduction**

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

**Reference and administrative details**

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

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**Objectives, activities and public benefit**

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

**How our activities deliver public benefit**

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

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

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

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

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

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

**Structure, governance and management**

**Governing document**

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

**Recruitment and appointment of Members of the Council**

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

**Organisational structure**

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



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

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

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

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

**The Code**

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

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

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

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

We have three goals which guide our work:

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

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

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

**Highlights from our work in 2022**

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

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

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

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

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

We continued with our research on 46 countries examining:

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



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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

**Ongoing plans for the future**

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



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

### **Financial review**

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

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

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

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

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

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

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

### **Funding**

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

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

### **Reserves policy**

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

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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 is developing a detailed risk register, to be approved by the CRIN council.

**Trustees' responsibilities statement**

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

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

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

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

In so far as the trustees are aware:

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

**Auditors**

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

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

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



Margaret Tuite (Chair)  
Trustee

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

### CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

#### Opinion

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

In our opinion the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

#### Other information

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

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

We have nothing to report in this regard.



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF:

### CHILD RIGHTS INTERNATIONAL NETWORK - CRIN

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#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

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

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

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

#### **Responsibilities of trustees**

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

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](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 Myrus Smith  
Chartered Accountants and Statutory Auditor  
Norman House,  
8 Burnell Road,  
Sutton, Surrey.  
SM1 4BW

17<sup>th</sup> July 2023



**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

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

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

	Notes	2022	2021
		£	£
<b>Fixed Assets</b>			
Tangible assets	8	-	1,654
<b>Current Assets</b>			
Debtors	9	26,671	27,549
Cash at bank and in hand		<u>1,771,137</u>	<u>1,510,643</u>
		1,797,808	1,538,192
<b>Creditors: amounts falling due within one year</b>	10	<u>720,501</u>	<u>592,799</u>
<b>Net Current Assets</b>		<u>1,077,307</u>	<u>945,393</u>
<b>NET ASSETS</b>	11	<u><u>1,077,307</u></u>	<u><u>£947,047</u></u>
<b>Represented by:</b>			
<b>FUNDS</b>			
Restricted	12	3,274	23,607
Unrestricted	12	<u>1,074,033</u>	<u>923,440</u>
		<u><u>1,077,307</u></u>	<u><u>£947,047</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 14 July 2023 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 2022

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

# CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

### 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 2022

/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 2022**  
/contd...

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Grants and Contracts</b>				
The Joseph Rowntree Charitable Trust	-	53,000	53,000	53,000
Oak Foundation	-	94,690	94,690	33,126
Wellspring	684,539	-	684,539	556,894
Save the Children Sweden	7,835	-	7,835	7,914
Neo Philanthropy	-	2,957	2,957	14,387
IFEX Projects	-	15,048	15,048	-
Child Soldiers International	-	-	-	-
New Venture Fund	58,293	9,186	67,479	85,163
Global Campus of Human Rights	-	16,024	16,024	10,877
Matrix Chambers	-	1,750	1,750	1,750
	<u>£750,667</u>	<u>£192,655</u>	<u>£943,322</u>	<u>£763,111</u>

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

**3. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Gifts and donations	110	-	110	-
	<u>£110</u>	<u>£Nil</u>	<u>£110</u>	<u>£Nil</u>

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

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

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

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

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

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

/contd...

<b>5. GOVERNANCE COSTS</b>	2022	2021
	£	£
Auditors remuneration	3,270	3,260
- Audit services	600	600
- Non-audit services	109	-
Council meetings	<u>109</u>	<u>-</u>
	<u>£3,979</u>	<u>£3,860</u>
	<u><u>£3,979</u></u>	<u><u>£3,860</u></u>

  

<b>6. STAFF COSTS</b>	2022	2021
	£	£
Wages and salaries	409,491	330,138
Redundancy	30,000	-
Social security	26,489	25,502
Pension costs (defined contribution schemes)	20,475	17,804
	<u>20,475</u>	<u>17,804</u>
	<u>£486,455</u>	<u>£373,444</u>
	<u><u>£486,455</u></u>	<u><u>£373,444</u></u>

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

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

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

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

**7. NET INCOME**

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

CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
/contd...

8. TANGIBLE FIXED ASSETS

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

9. DEBTORS

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

10. CREDITORS: Amounts falling due within one year

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

**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

/contd...

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

	Balance at 1 January 2022 £	Additions in the year £	Released to income £	Balance at 31 December 2022 £
<b>Analysis of deferred income</b>				
Wellspring	491,747	718,788	671,444	539,091
Tides Broad Ready	-	32,466	-	32,466
Neo Philanthropy	2,957	-	2,957	-
New Venture Fund	47,083	56,500	58,293	45,290
Oak Foundation	33,126	123,127	94,960	61,293
Global Campus of Human Rights	2,005	-	2,005	-
Matrix Chambers	1,750	-	1,750	-
	<u>£578,668</u>	<u>£930,881</u>	<u>£831,409</u>	<u>£678,140</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	1,732,971	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>

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

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



**CHILD RIGHTS INTERNATIONAL NETWORK – CRIN**

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

/contd...

12. MOVEMENT IN FUNDS	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance At 31 December 2022 £
<b>Unrestricted Funds</b>					
General Funds	923,440	756,389	605,796	-	1,074,033
<b>Restricted Funds</b>					
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>-</u>	<u>£1,077,307</u>

**The Right to Education Initiative (RTE) Fund**

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

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

**CSI Fellowship**

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

**PSEA Collective**

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

**Ending Impunity for Sexual Violence**

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

**Ending Military Recruitment**

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



CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

contd...

12. MOVEMENT IN FUNDS/contd

**Ending Violation of Children’s Rights**

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

**Building Internal Capacity**

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

**Access to Justice for Children’s Rights**

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

**Ending Child Sexual Exploitation and Abuse**

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

**Advancing Children’s Rights Strategic Litigation**

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

**Children’s Right Approach to Encryption**

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

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

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

## CHILD RIGHTS INTERNATIONAL NETWORK – CRIN

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022  
contd...

#### 13. RELATED PARTY TRANSACTIONS

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

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

#### 14. TAXATION

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

#### 15. COMPANY STATUS

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

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

#### 16. CONTINGENT ASSETS

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