

Company Registration Number: 05621889
Charity Registration Number: 1119026

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities (Incorporating Income and Expenditure Account)	12
Balance Sheet	13 - 14
Notes to the Financial Statements	15 - 24

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Mr Ram Sarachandra Kumar, Chair Ms Nandita Khanna, Trustee Ms Kreeanne Rabadi, Trustee Ms Puja Marwaha, Trustee Mr Vivek Govil, Trustee Ms Raga D'Silva, Trustee Lord Prof. Bhikhu Parekh, Trustee
Company registered number	05621889
Charity registered number	1119026
Registered office	C/O Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Independent Examiner	MHA Chartered Accountants MHA House Charter Court Swansea Enterprise Park Swansea SA7 9FS
Bankers	National Westminster Bank 94 Moorgate Finsbury London EC2M 6UR
Solicitors	Penningtons Manches LLP 125 Wood Street London EC2V 7AW
Company secretary	Pennsec Limited

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the accounting and reporting by charities : Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(Effective 1 January 2019).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT STRUCTURE

STRUCTURE

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child Rights and You UK registered as a Charity on May 1st 2007 with the Charity Commission. The Charity's registration number is 1119026. The Charity is governed by its Memorandum and Articles of Association dated November 14th, 2005 as amended by special resolution dated January 25th, 2007. The company is limited by guarantee (company registration number 5621889) and does not have share capital. The liability of the members is limited to £10 each.

GOVERNANCE AND MANAGEMENT

The Charity has Trustees that are based in UK and India. Administrators of the Charity support the Trustees. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives, planning future activities and setting the grant-making policy for the year.

SELECTION, APPOINTMENT AND REMOVAL OF TRUSTEES

Prospective Trustees are recommended and interviewed by the current Board to assess their particular interests, skills, experience, area of expertise and their potential contribution. Background research is undertaken on the potential candidates' reputation, credibility and suitability. Appointment is approved by all members of the Board of Trustees.

New Trustees are encouraged to familiarise themselves with the Memorandum and Articles of Association, the policies, aims, objects and projects of the Charity. They are briefed on the Charity's business plan and recent financial performance.

If a Trustee is unable, unwilling or no longer suitable to act as a Trustee, the Board may require that he/she resign from office.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

RISK MANAGEMENT

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The Objectives of the Charity as per its governing document, and for the furtherance of public benefit, are:

- To relieve the needs of socially and economically disadvantaged children in order to improve their condition, especially children in India or of Indian descent.
- To be a voice of authority on child rights and the situation of children in India.
- To empower marginalized communities and enable them to build a sustainable future for their children.
- To be a catalyst for change for individuals, civil society and government policy to transform the situation of children in India
- To ensure basic rights to survival, protection, development and participation to all children in India.

ACTIVITIES FOR PUBLIC BENEFIT

CRY UK strongly advocates for every child's right to a childhood - to live, to learn, to grow and to play. It is alarming to know that every day millions of children in India are denied these basic rights. Many have no access to an education, proper healthcare or nutrition; are forced to work as labourers to support their family's income; girls become brides and even mothers much before the age of 18, and a growing number of children are trafficked, abused and exploited every day. It is under these challenging circumstances that CRY UK seeks to restore to children their lost childhood.

CRY UK works on 4 key thematic areas; **Education (Right to Development), Health & Nutrition (Right to Survival), Safety & Protection (Right to Protection), Child Participation (Right to Participation)**

Working with some of the most marginalized and vulnerable children, within their communities and their family structures, CRY UK aims to address the root causes of why children are kept away from their basic rights, and to find sustainable solutions.

Our approach on the ground focuses on:

- Empowering children to have a voice in matters that affect them
- Addressing immediate, critical needs of children e.g. providing non-formal education classes to drop-outs
- Influencing knowledge, attitudes and practices of parents that impact children e.g. breast feeding practices
- Mobilization and empowerment of underprivileged communities
- Capacity building of service providers e.g. teachers etc.

In summary, CRY UK's reason for being is to ensure happy and healthy childhoods, and to bring about lasting change in children's lives.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

CRY UK's key activities are to:

- a) Raise awareness about the situation of children in India
- b) Mobilise public support in the UK for children in India; and
- c) Raise funds for local grassroots projects in India that work towards ensuring the rights of children

We work closely with CRY, our partner in India that has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. CRY UK operates with impeccable standards of trust, transparency, equality and accountability.

We report periodically to all our supporters, donors and volunteers, on the progress of each of the initiatives we support.

ACHIEVEMENTS

OVERVIEW OF THE YEAR

In the year 2022-23 the main objective of our work with vulnerable communities and their children was to address the impact and the challenges brought on by the pandemic, which were unprecedented.

The pandemic had a significant and adverse impact on vulnerable children especially on two aspects: education and health. The closure of schools for two years forced children to discontinue their education. While there were efforts to minimize this impact through online learning, due to lack of affordability and access to online resources, this was not a feasible option for many children from vulnerable communities. Children were pushed to drop out of school which put them at risk of exploitation such as being forced into labour, early marriage, sexual abuse, emotional and psychosocial harm.

The health and nutrition of children was also compromised because of worsened economic condition of parents due to loss of livelihoods, the non-availability or closure of government welfare schemes of health and nutrition – like mid-day meals, closure of Anganwadis.

To ensure that the situation did not become a child rights crisis, initiatives were formulated which focussed on the following:

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Education:

- Educational support through Children Activity Centres and Child and Adolescent Resource Centres
- Conducting Life skills sessions and providing psychosocial support
- Community mobilisation – to provide a protective ecosystem

Health & Nutrition:

- Working with Government health care facilities to ensure vaccinations for other preventable diseases
- Providing timely care to lactating and pregnant mothers by conducting home visits, monitoring and tracking of the ante natal and post-natal check-ups and institutional deliveries
- Addressing malnutrition to reduce infant/child mortality- by ensuring regular supply of supplementary nutrition by the Anganwadi, (Childcare Centre) and mid-day meals for school going children.
- Ensuring awareness around menstrual hygiene for adolescent girls

Safety & Protection:

- Identifying and handling cases of children being forced into child labour or pushed to become child brides
- Strengthening child protection mechanisms at the village as well as district levels
- Raising awareness on the negative impact of child labour and child marriage, through community meetings, also through children and adolescent groups.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

OVERALL IMPACT IN THE YEAR 2022-23

Overall number of children reached	41,337
Number of villages/hamlets covered	107
Number of children enrolled in schools (6-18 years)	14,207
Number of children under 1 year completely immunized	480
Number of children attended life skills sessions	1,967
Number of children collectives	101
Number of members in the children collectives	3,157
Number of Adolescent collectives	99
Number of members in the Adolescent collectives	1,566

KEY ACHIEVEMENTS OF THE PROJECTS SUPPORTED BY CRYUK

Grants were awarded to the following projects during the year 2022-23, the amount granted, the impact of each project is cited to demonstrate the public benefit the charity achieves.

JAGO FOUNDATION (£24,712)

JAGO Foundation works across 40 villages in the Giridih district in Jharkhand. JAGO is working towards ensuring all children between ages 3 to 6 years are attending preschool and that there is 100% enrolment of children in school between ages 6 to 14 years.

Project Impact in 2022-23

- 14,308 children reached
- 10,089 children in school (age group 6-18 years)
- 1,005 children accessing pre-school education (3 to 6 years)
- 98 children prepared to take admission in Class I from ICDS*
- 40 children collectives with 1981 child members
- 38 adolescent girls collectives with 621 members
- 367 adolescent girls given career counselling
- 115 girls playing cricket and football

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

GRAM SWARAJ SANGH (£ 16,573)

GSS works in the 23 hamlets in the Kutch district in Gujarat. GSS works to ensure better maternal health and a reduction in infant mortality within the project area.

Project Impact in 2022-23

- 2,555 children reached
- 121 children under one year completely immunized
- 43 Number of children medium underweight moved to normal
- 17 children collectives with 202 children as members
- 17 adolescent girl collectives active with 171 members
- 671 children participated in Life skills sessions

GRAMIN VIKAS SAMITI (£ 16,008)

GVS works across 27 villages in Damoh district of Madhya Pradesh. GVS is working to improve health infrastructures, reduce neonatal, infant, child and maternal mortality rates and addressing nutritional anaemia as well as cases of malnutrition.

Project Impact in 2022-23

- 16,320 children impacted
- 359 children under 1 year completely immunized
- 258 medium underweight (MUW) children who moved to normal
- 346 institutional deliveries
- 27 children collectives with 682 members
- 27 adolescent girl children collectives with 448 members
- 570 children participated in life skills sessions

ASIAN INSTITUTE OF MANAGEMENT (AIM) TRUST (£ 17,331)

AIM is working in Mitauli block of Lakhimpur Kheri, Uttar Pradesh (UP). The organization is active across 17 villages. The objective of the project is to promote the importance of education amongst parents and communities and improve the quality of education through child-friendly teaching techniques and encouraging parental involvement in children's schooling.

Project Impact in 2022-23

- 8,154 children reached
- 4,118 children in the age group of 6-18 years enrolled in school
- 497 children in the age group of 3 to 6 years accessed pre-school education
- 67 drop out children re-enrolled in schools in the age group of 6-18 years
- 17 children's groups active with 292 members
- 17 adolescent groups active with 326 members
- 617 children participated in life-skills sessions

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 202

FINANCIAL REVIEW:

In the financial year 2022-23 CRY UK raised £116,764 against a projected budget of £92,700. CRY UK disbursed £85,367 to four projects working on issues that affect children in the respective intervention areas and to CRY India for programme monitoring and evaluation. CRY UK achieved a surplus of £4,490 during the period (2022 - £49,295). At 31st March 2023, CRY UK had total net assets of £91,095 (2022 - £86,605) and £92,357 held as cash in the bank and in hand.

The charity has budgeted further grant income and expenditure for 2023/24 and expect a surplus for the period.

The website was redeveloped, and the new version was up and running in the third quarter of the year which is expected to help improve visibility and donations in the upcoming period.

GOING CONCERN:

The Trustees appreciate the various external and internal factors that prove a risk to going concern. Nowwithstanding these though, the trustees have assessed that the charity is a going concern and the financial statements have been prepared on this basis.

RESERVES POLICY:

The board have established a policy which ensures the charity can meet its obligations for all current projects and ensures that the balance on unrestricted reserves is sufficient to cover running costs for a specified time, unforeseen or contingent costs. CRY UK have minimal administrative expenses which will impact the reserves of the charity.

WAY FORWARD: PLANS 2023-24

CRY UK continues to be committed to supporting projects in India that focus on education, health and protection issues of children.

Education & Protection:

The projects working on the issue of education will focus on providing support to enable children to continue their education and not drop out of school. Some of the key activities planned to ensure that all children get back to school and to restore their interest in school education are as follows:

- Tracking of children to ensure that they do not drop out.
- Implementing initiatives to address the growing dropout rates and to provide relevant support to children to enable them to continue to be in school like Child and Adolescent Resource Centres
- Supporting enrolment drives in villages to ensure children are enrolled in schools.
- Conducting awareness drives among parents, teachers, local governance to build the value of education and highlight the ill effects of dropping out of school, child marriage, labour, and trafficking.
- Protecting children from dropping out by ensuring the maintenance of school infrastructure.

CHILD RIGHTS AND YOU UK
(A company limited by guarantee and registered charity)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Health and Nutrition:

For children to grow up healthy, receiving proper nutrition at the right time is critical – even more so for those who are born underweight. The lack of a nutritious diet can lead to severe malnutrition, anaemia, lifelong poor health and in worst cases, even death. The interventions would reach out to expectant mothers and lactating mothers ensuring they are able to access pre and post-natal care to ensure safe deliveries and to protect children from being underweight at birth.

- Ensuring prenatal and postnatal care (proper immunization and prenatal medicines) for all expecting mothers through regular tracking, monitoring, and counselling as per the recommended schedule
- Growth monitoring of children and ensure their access to complete immunisation
- Creating awareness on the importance of breastfeeding and best practices to follow during pregnancy
- Partnering with local government systems and healthcare workers to ensure access by community to primary healthcare
- Enabling home grown kitchen gardens to address nutritional needs
- Supporting Anganwadi workers with the provision of rations

Our fundraising efforts primarily would involve the promotion of the new website and the focus would be to increase the traffic to the website and therefore focus on getting new donors.

Communication to current donors will be sent out on regular intervals keeping them updated about our work with children and also for renewing their support.

We will be supporting online fundraising through digital marketing and campaigns. We would also be looking at conducting a charity gala to raise resources.

We will also endeavour to forge partnerships with foundations, associations, and networking groups to reach out to prospective donors, and communication plans will be strengthened for building relationships with current donors.

The report was approved by the Trustees, on 22/12/2023 and signed on their behalf by:



Mr. Ram Saradchandra Kumar

Chairperson

CHILD RIGHTS AND YOU UK

(A Company Limited by Guarantee and Registered Charity)

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

Approved by order of the members of the board of Trustees and signed on its behalf by:



.....
Mr. Ram Saradchandra Kumar, Chairperson

Date: 22 DECEMBER 2023

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Child Rights and You UK ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Rachel Doyle

Dated: 22.12.23

ACA FCCA

MHA

Chartered Accountants
MHA House
Charter Court
Swansea Enterprise Park
Swansea
SA7 9FS

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and Gifts	3	111,763	5,000	116,763	43,124
Total income		111,763	5,000	116,763	43,124
Expenditure on:					
Charitable activities	4	107,273	5,000	112,273	(6,171)
Total expenditure		107,273	5,000	112,273	(6,171)
Net movement in funds		4,490	-	4,490	49,295
Reconciliation of funds:					
Total funds brought forward		86,605	-	86,605	37,310
Net movement in funds		4,490	-	4,490	49,295
Total funds carried forward		91,095	-	91,095	86,605

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

All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	10		-		-
			<u>-</u>		<u>-</u>
Current assets					
Debtors	11	1,918		17,419	
Cash at bank and in hand		92,357		72,366	
		<u>94,275</u>		<u>89,785</u>	
Creditors: amounts falling due within one year	12	(3,180)		(3,180)	
			<u>91,095</u>		<u>86,605</u>
Net current assets			<u>91,095</u>		<u>86,605</u>
Total assets less current liabilities			<u>91,095</u>		<u>86,605</u>
Total net assets			<u>91,095</u>		<u>86,605</u>
Charity funds					
Restricted funds	13		-		-
Unrestricted funds	13		91,095		86,605
			<u>91,095</u>		<u>86,605</u>
Total funds			<u>91,095</u>		<u>86,605</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)
REGISTERED NUMBER: 05621889

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023


The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
22 DECEMBER 2023 and signed on their behalf by:


.....
Mr. Ram Saradchandra Kumar, Chairperson

The notes on pages 15 to 24 form part of these financial statements.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Child Rights and You UK is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number: 1119026) and Registrar of Companies (Company Registration Number: 05621889) in England and Wales.

In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Trustees' Report.

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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

Child Rights and You UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds sterling which is the functional currency of the Charity and rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed the going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The Trustees have concluded that there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income from other fundraising activities includes income earned from fundraising events to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25% Straight line
---------------------	---	-------------------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors - other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 11. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Liabilities - accruals will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12.

2.11 Fund accounting

General funds are unrestricted funds which 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.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and gifts

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations and Gifts	111,763	5,000	116,763
	<hr/>	<hr/>	<hr/>
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations and Gifts	42,379	745	43,124
	<hr/>	<hr/>	<hr/>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Relieving needs of disadvantaged children	107,273	5,000	112,273

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Relieving needs of disadvantaged children	(6,916)	745	(6,171)

5. Analysis of expenditure on charitable activities - by type

	Grant funding 2023 £	Support costs 2023 £	Total funds 2023 £
Relieving needs of disadvantaged children	85,367	26,906	112,273

	<i>Grant funding 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Relieving needs of disadvantaged children	(21,161)	14,990	(6,171)

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Advertising	1,767	2,585
Governance costs	3,200	3,180
Insurance costs	550	746
Data protection charges	-	35
Bank charges	221	312
Card charges	1,160	858
Foreign exchange (gain)	-	(3,171)
Grant monitoring fees	14,345	10,445
Website development	5,645	-
Printing, post and stationery	18	-
	<u>26,906</u>	<u>14,990</u>

6. Governance costs

	2023 £	2022 £
Independent Examiners' remuneration - Independent examination	3,200	3,180
Total	<u>3,200</u>	<u>3,180</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Grant payments to institutions

	2023 £	2022 £
Jago Foundation	24,712	-
Gram Swaraj Sangh	16,573	-
Gramin Vikas Samiti	16,008	-
AIM Trust	17,331	-
CRY India	-	(21,161)
AIM Trust - CARC	10,743	-
	<u>85,367</u>	<u>(21,161)</u>

During the previous year, an underspend of £21,161 of grant funding to CRY India was identified and recognised as amounts owing to the Charity. This represents the underspend on grants paid by the Charity in the financial years up to 31st March 2020. This has therefore been recognised by the Charity as negative grant expenditure, as detailed above.

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Staff costs

No staff have been employed by the Charity in the current or previous year.

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2022	2,077
At 31 March 2023	<u>2,077</u>
Depreciation	
At 1 April 2022	2,077
At 31 March 2023	<u>2,077</u>
Net book value	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

11. Debtors

	2023 £	2022 £
Other debtors	-	10,716
Other debtors	1,918	1,703
Accrued income	-	5,000
	<u>1,918</u>	<u>17,419</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	<u>3,180</u>	<u>3,180</u>

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General funds	86,605	111,763	(107,273)	91,095
Restricted funds				
Covid-19	-	-	-	-
Smallworld Foundation	-	5,000	(5,000)	-
	-	5,000	(5,000)	-
Total of funds	86,605	116,763	(112,273)	91,095

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General funds	37,310	42,379	6,916	86,605
Restricted funds				
Covid-19	-	745	(745)	-
Smallworld Foundation	-	-	-	-
	-	745	(745)	-
Total of funds	37,310	43,124	6,171	86,605

CHILD RIGHTS AND YOU UK
(A Company Limited by Guarantee and Registered Charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	94,275	94,275
Creditors due within one year	(3,180)	(3,180)
Total	91,095	91,095

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	89,040	745	89,785
Creditors due within one year	(3,180)	-	(3,180)
Difference	745	(745)	-
Total	86,605	-	86,605

15. Related party transactions

Ms Kreeanne Rabadi, Trustee, is also a Director of Child Rights and You India. Ms Puja Marwaha, Trustee, is also Chief Executive Officer of Child Rights and You India. In the year, Child Rights and You UK made grant payments of £Nil (2022 - (£21,161)) to Child Rights and You India and grant monitoring fees of £14,345 (2022 - £10,445) As at the 31st March 2023, there was an outstanding debtor balance of £Nil (2022 - £10,716) owed from Child Rights and You India.