

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 2020

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

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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 2020**

Trustees Mr Vivek Govil, Chairperson
Ms Nandita Khanna
Ms Kreeanne Rabadi, Regional Director
Ms Puja Marwaha, CEO
Mr Ram Sarachandra Kumar
Ms Raga Olga D'silva
Lord Prof. Bhikhu Parekh

**Company registered
number** 05621889

**Charity registered
number** 1119026

Registered office C/O Penningtons Manches LLP
125 Wood Street
London
EC2V 7AW

Accountants MHA MacIntyre Hudson
Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

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 2020

The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2019 to 31 March 2020. 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 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).

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, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Child Rights and You UK registered as a Charity as 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.

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, for the furtherance of public benefit, are:

The Charity's objects 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.

CHILD RIGHTS AND YOU UK

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

- To be a voice of authority on child rights and the situation of children in India.
- To empower marginalised 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. They 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 grim circumstances that CRY UK seeks to restore to children their lost childhood.

CRY UK does not believe in short term relief provision. We believe that children are rightful citizens and that it is the responsibility of the government and society at large to ensure that children in India are guaranteed nurturing and development.

To make this belief a reality, the organisation, along with its grassroots NGO partners in India, works with parents and communities to find long term solutions to the causes of deprivation (such as non-functioning schools, unemployed parents, non-availability of healthcare etc.) that leave children vulnerable, and without hope.

CRY UK therefore aims to bring about a sustainable or lasting change in children's lives such that we impact generations of children and don't just offer temporary solutions.

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 who work towards sustainable development.

We do this by engaging people and organisations in championing children's rights. We channel the time, money and goodwill of thousands of individuals to grassroots level organisations in some of the most deprived parts of India.

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

Some key achievements of each of the four projects supported by CRY UK are outlined below:

Project Asian Institute of Management (AIM) Trust is working in Mitauli block of Lakhimpur Kheri, Uttar Pradesh (UP). The organization is active across 15 villages and has a primary focus of ensuring that children have access to education.

Impact in 2019 -20

- 4,272 children in school in the age group of 6-18 years
- 108 dropout children re-enrolled

Project Gramin Vikas Samiti: works across 22 villages in Damoh district of Madhya Pradesh – an area inhabited primarily by the Gond tribe. GVS works to ensure proper healthcare and nutrition for new mothers and children within the project area.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

Impact 2019-20

- 88% children in the intervention area have been vaccinated
- 83% deliveries were conducted under medical supervision

Project JAGO Foundation works across 36 villages in the Giridih district in Jharkhand—an area with a large number of marginalized families who have been displaced because of mining activities. Due to the phenomenon of migration with these families, the school dropout rate among children is high.

Impact in 2019-20

- 5,945 children in school (6-14 years)
- 1,191 children are accessing pre-school
- 193 children trained in life-skills

Project Gram Swaraj Sangh (GSS) works in the Kutch district in Gujarat – home to many marginalized tribal communities. The project area is surrounded by forests and faces a severe lack of basic healthcare facilities. GSS works to ensure better maternal health and a reduction in infant mortality within the project area.

Impact in 2019-20

- 86% mothers exclusively breastfed their babies
- 86% of all deliveries were conducted under medical supervision
- 96% of pregnant women received complete ante-natal care

FINANCIAL REVIEW:

In the financial year 2019-20, CRY UK raised GBP 8,417 against a projected budget of GBP 62,000. Due to the Covid-19 pandemic, our primary fund-raising event that was scheduled for the last quarter of the year was cancelled, and hence the shortfall. CRY continued to get support, however, from regular donors online through the year.

CRY UK disbursed GBP 55042.50 to CRY (India) that was then deployed to four projects working on issues that affect children in the respective intervention areas. The programs supported aim to bring visible, systemic and sustainable change in the areas of education, health and nutrition and has enhanced the lives of over 28500 children. More specifically, it has given 9398 children a healthy start to life and 19185 children the gift of knowledge by ensuring they are in school and learning.

GRANT-MAKING POLICY:

The objects of the charity are to enhance the lives of underprivileged children, mainly children living in India, and in particular by promoting, sponsoring and facilitating programs, projects and activities of CRY Child Rights and You (India). Based on CRY UK's projected deployment budget for the year and certain needs of the charity, e.g. geographical or issue preference, CRY (India) proposes a set of projects to the Board of trustees of CRY UK. The Board then pass a resolution to fund the projects that are selected.

CRY (India) has over the past 40 years developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. The organisation hence manages the CRY UK grant, and ensures reporting to CRY UK as per its requirements.

RESERVES POLICY:

The bulk of the funds raised by CRY UK are primarily deployed through CRY (India) to grassroots level programs for children. CRY UK does not have any full-time employees and hence administrative expenditure is minimal. A Reserves Policy will hence be considered at a later stage.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

COVID-19 IMPACT:

COVID 19 has impacted adversely the socioeconomic and health of underprivileged communities in India. CRY UK supports initiatives which are working with the most marginalized communities. Like in any other crisis the children from these communities are at greater risk. With lowered immunity due to malnutrition and lack of access to healthcare facilities, they are even more vulnerable to this disease. Unable to go to school, their education has also been impacted and they're at risk of dropping out of education completely. This can also lead to an increase in child labour and child marriages.

Three major areas where children and the communities we work with would be impacted by the Pandemic are as follows:

1. HEALTH AND HYGIENE

Families and children of marginalised communities will continue to be at high risk of exposure to COVID-19 due to the unsanitary conditions as they lack of resources to buy soaps / sanitizers which is the need of the hour.

Government health care workers like the ASHA and Anganwadi workers and the Auxiliary Nurse Midwife will continue to be highly susceptible to infection since they will be in spaces that may get overwhelmed by large numbers of beneficiaries/patients.

At the village levels, the public health centre and sub centres are key hubs for medical care for those affected. They are already dealing with limited supplies/scarcity of personal protective equipment and cleaning supplies for staff and are at a great risk.

The closure of Anganwadi and Primary Health care centres, have affected the immunization schedule of children and the care of pregnant and lactating mothers is another area that is getting neglected in the current situation.

2. NUTRITION AND FOOD SECURITY

Children from marginalised communities are dependent on the Integrated Child Development Services (ICDS) system (0 to 6 years) and the Government school Midday Meal Scheme (6 to 14 years) for their nutritional requirements. In the absence of this and the food deprivation at home during the lockdown period, we're anticipating a sharp rise in the malnutrition levels among these children – a situation that will need immediate intervention.

3. EDUCATION

Children are experiencing an unexpected gap in their schooling due to the lockdown that has thrown their academic year out of focus. Children who are in Std. X and XII face a risk of discontinuation when they go back to school; they may feel that they cannot cope or may end up lagging behind academically during the year. Providing them with class appropriate, easy to use work sheets will help them self – coach for their exams and practice their lessons. For children in other classes in primary and secondary school, continuous through the next few months with supplementary aids is essential.

Against this backdrop of increasing demand for support to marginalised children and communities, raising funds will become more challenging as the UK recovers from the economic freeze of lockdown, and is facing an unprecedented recession.

It's a time of economic uncertainty for CRY UK, as it is for most charities and voluntary organisations. However, we recognise that CRY UK has a pivotal role in ensuring the recovery and resilience of the beneficiaries we support. Hence, we will continue to engage with our donors for funds during this economic downturn, as we send them regular updates of the realities on the ground.

CRY UK will also explore the use of digital technologies and invest in social media to raise funds as donors may be reluctant to be part of on-ground events and other activities. Should we consider organising our annual charity gala, we would do so keeping in mind the required social distancing norms.

CHILD RIGHTS AND YOU UK

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

WAY FORWARD: PLANS 2019-20

CRY UK continues to be committed to supporting projects in India that focus on education, health and protection issues of children. However, in the context of the Covid-19 situation, what will be layered on is an emphasis on building the resilience of communities and children in our projects so that they can manage the effects this disease has had, and will continue to have, on all aspects of their lives.

At the time of creating this report, the Corona virus outbreak continues to drive unprecedented challenges across the world. In India too measures have been taken to contain the spread of the virus which includes a nationwide lockdown that has left underprivileged communities and their children even more vulnerable than before.

Our partner in India – CRY has been carrying out relief measures and its project teams and volunteers have mobilized donors in India, communities and government departments alike to take action for children at all levels to ensure that information services and relief packages reach the most marginalized communities.

In 2020-21, CRY UK will continue to support the following 4 projects: Jago, Gram Swaraj Sangh, Gramin Vikas Samiti and AIM, that will enable children to access education and lead healthy lives. In these projects, the COVID-19 programming will emphasise the following aspects:

- a) Health and Hygiene: Providing supplementary hygiene products and ensuring preventative health and hygiene practices within the community for the long term
- b) Nutrition : Ensuring nutrition and food security that is currently completely dismantled as fallout of the pandemic
- c) Education: Ensuring that children continue learning even amidst the changed circumstances through the use of digital technology, for instance.

On the resource mobilisation front, the plans and projections have been formulated to factor in the impact of Covid-19. Our annual fund-raising gala hence will be organised in the last quarter of the year to garner financial support and also to reach out to new patrons.

Over and above this, our focus in the year would be to acquire new donors through digital marketing and campaigns. To enable this, we are looking at a revamp of the CRY UK website so as to make it more user-friendly and engaging, and well as more informative about the activities and projects of CRY UK.

We will also endeavour to forge partnerships with 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 09/12/2020 and signed on their behalf by:



Mr Vivek Govil, Chairperson

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

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2020

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 2020.

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 that in any material respect:

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:



Stuart McKay

Dated: 10/12/2020

BSc FCA DChA

MHA MacIntyre Hudson

Chartered Accountants
6th Floor
2 London Wall Place
London
EC2Y 5AU

CHILD RIGHTS AND YOU UK
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and Gifts	3	8,117	300	8,417	204,079
Other fundraising activities	4	-	-	-	49,563
Total income		8,117	300	8,417	253,642
Expenditure on:					
Raising funds		-	-	-	10,076
Charitable activities	6,7	72,824	600	73,424	178,352
Total expenditure		72,824	600	73,424	188,428
Net movement in funds		(64,707)	(300)	(65,007)	65,214
Reconciliation of funds:					
Total funds brought forward		68,323	300	68,623	3,409
Net movement in funds		(64,707)	(300)	(65,007)	65,214
Total funds carried forward		3,616	-	3,616	68,623

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 10 to 20 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 2020

	Note	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Tangible assets	11		-		-
			-		-
Current assets					
Debtors	12	664		9,558	
Cash at bank and in hand		19,469		62,125	
		20,133		71,683	
Creditors: amounts falling due within one year	13	(16,517)		(3,060)	
			3,616		68,623
Total net assets			3,616		68,623
Charity funds					
Restricted funds	14		-		300
Unrestricted funds	14		3,616		68,323
			3,616		68,623
Total funds			3,616		68,623

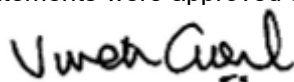
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 09/12/2020 and signed on their behalf by:



.....
Mr Vivek Govil, Chairperson

The notes on pages 10 to 20 form part of these financial statements.

CHILD RIGHTS AND YOU UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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), 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 including the impact of coronavirus (Covid-19). 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 2020

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events.

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.

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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

2. Accounting policies (continued)

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.

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 12. 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 13.

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.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations and Gifts	8,117	300	8,417

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations and Gifts	204,079	204,079

4. Income from other fundraising activities

Income from fundraising events

	Total funds 2020 £	Total funds 2019 £
Dinner event	-	49,563

In 2019 all Income from other fundraising activities was Unrestricted.

5. Expenditure on raising funds

	2020 £	2019 £
Event costs	-	10,076

In 2019 all Expenditure on raising funds was from Unrestricted funds.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

6. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Relieving needs of disadvantaged children	72,824	600	73,424

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Relieving needs of disadvantaged children	178,352	178,352

7. Analysis of expenditure on charitable activities - by type

	Grant funding to CRY India 2020 £	Support costs 2020 £	Total funds 2020 £
Relieving needs of disadvantaged children	68,500	4,924	73,424

Total grants paid in the year to 31st March 2020 includes Restricted grants of £600.

	<i>Grant funding to CRY India 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Relieving needs of disadvantaged children	175,030	3,322	178,352

All grants paid in the year to 31st March 2019 were Unrestricted.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

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

Analysis of support costs

	Total funds 2020 £	<i>Total funds 2019 £</i>
Governance costs	3,180	3,120
Insurance costs	579	533
Bank charges	246	(1,159)
Card charges	919	828
	<hr/> 4,924 <hr/>	<hr/> 3,322 <hr/>

In 2019, the Charity received a refund of bank charges of £1,402. This was allocated to the bank charges expense category above.

8. Governance costs

	2020 £	<i>2019 £</i>
Independent Examiners' remuneration - Independent examination	3,060	3,060
Under accrual of prior year independent Examiners' remuneration	-	60
Legal and professional fees	120	-
Total	<hr/> 3,180 <hr/>	<hr/> 3,120 <hr/>

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £662).

10. Staff costs

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

11. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 April 2019	2,077
At 31 March 2020	<u>2,077</u>
Depreciation	
At 1 April 2019	2,077
At 31 March 2020	<u>2,077</u>
Net book value	
At 31 March 2020	<u><u>-</u></u>
<i>At 31 March 2019</i>	<u><u>-</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
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12. Debtors

	2020	2019
	£	£
Accrued income	-	6,000
Gift aid recoverable	664	3,558
	<u>664</u>	<u>9,558</u>
	<u><u>664</u></u>	<u><u>9,558</u></u>

13. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Grants payable	13,457	-
Accruals	3,060	3,060
	<u>16,517</u>	<u>3,060</u>
	<u><u>16,517</u></u>	<u><u>3,060</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General funds	<u>68,323</u>	<u>8,117</u>	<u>(72,824)</u>	<u>3,616</u>
Restricted funds				
Project Gram Swaraj	<u>300</u>	<u>300</u>	<u>(600)</u>	<u>-</u>
Total of funds	<u>68,623</u>	<u>8,417</u>	<u>(73,424)</u>	<u>3,616</u>

Statement of funds - prior year

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2019 £</i>
Unrestricted funds				
General funds	<u>3,109</u>	<u>253,642</u>	<u>(188,428)</u>	<u>68,323</u>
Restricted funds				
Project Gram Swaraj	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>
Total of funds	<u>3,409</u>	<u>253,642</u>	<u>(188,428)</u>	<u>68,623</u>

Project Gram Swaraj Sangh (Project GSS) is based in Gujarat, India. The project works with the tribal community who are migrant workers and agricultural labourers. The project works in 23 hamlets on the issues of healthcare of children.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	20,133	20,133
Creditors due within one year	(16,517)	(16,517)
Total	<u>3,616</u>	<u>3,616</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Current assets	71,383	300	71,683
Creditors due within one year	(3,060)	-	(3,060)
Total	<u>68,323</u>	<u>300</u>	<u>68,623</u>

16. Related party transactions

Ms Kreeanna 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 £68,500 (2019: £175,030) to Child Rights and You India. As at the 31st March 2020, there was an outstanding creditor balance of £13,457 (2019: £Nil) owing to CRY India for grant commitments made but not yet fulfilled.