

**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 2021**

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

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Trustees** Mr Vivek Govil, Trustee  
Ms Nandita Khanna, Trustee  
Ms Kreeanne Rabadi, Trustee  
Ms Puja Marwaha, Trustee  
Mr Ram Saradchandra Kumar, Chair  
Ms Raga Olga 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 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

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## **CHILD RIGHTS AND YOU UK**

**(A Company Limited by Guarantee and Registered Charity)**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their annual report together with the financial statements of Child Rights and You UK for the year 1 April 2020 to 31 March 2021. 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 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 the 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 Charity's aims and objectives, and when 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.

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## CHILD RIGHTS AND YOU UK

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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#### **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 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. Every day millions of children in India are denied these basic rights. They drop out of school, have inadequate nourishment, 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 difficult circumstances that CRY UK seeks to restore to children their lost childhood.

CRY 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 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.

#### **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.

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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#### ACHIEVEMENTS

##### OVERVIEW OF THE YEAR

The year 2020 was a year with the unprecedented challenge of COVID-19 that created a universal crisis across the globe. For economically weaker communities, the pandemic brought in its wake loss of livelihoods pushing them into extreme poverty.

The nationwide lockdown in India, as one of the solutions to control the pandemic, did provide a way to contain the spread of the virus. However, it also created several difficulties. Prolonged and total lockdown in India resulted in tremendous distress in urban and rural areas, and children unfortunately comprise a significant proportion of any crisis-affected population, but are often less visible.

During the Covid-19 crisis, children have been facing specific survival and development risks, including inadequate nutrition and schooling being disrupted- impacting their emotional and psychological well-being. The lock down and the change in income available for the family also heightened the risk of children being forced into labour, trafficking and early marriages, and this required immediate intervention and prevention.

In such a situation the Covid 19 interventions of the CRY UK supported projects focussed on 3 key areas:

##### 1. **Health and Hygiene:**

- Providing supplementary hygiene products and ensuring preventative health and hygiene practices within the community for the long term.
- Undertaking awareness of protective and preventive measures at the household, village and community levels.
- Strengthening reach out and service delivery by healthcare workers, Health Sub-Centres and Primary Health Centres (PHCs) through sensitization and interface meetings.
- Linking mothers to the Anganwadi centres, (rural child care centres) such that they get proper antenatal care, have access to institutional deliveries, postnatal care and monitoring their health through the trimesters to ensure safe delivery
- Mapping children and pregnant women to assess gaps in immunization, Iron-Folic Acid tablet intake.
- Ensuring all children are vaccinated as per the prescribed immunization schedule.

##### 2. **Nutrition** : Ensuring nutrition and food security that was completely dismantled as a fallout of the pandemic

- Ensuring children, pregnant women and their families get take-home-rations as prescribed by the government through the public distribution shops (PDS) and Anganwadis. Ensuring adolescents have access to THR from Anganwadis.
- Ensuring that acute cases of malnutrition among children, adolescent girls, pregnant women and lactating mothers are assisted in accessing the services of Nutritional Rehabilitation Centres (NRCs) and medical care, if needed.
- Organizing target group counseling for malnourished children, adolescent girls, pregnant and lactating mothers to ensure that they: i) understand the role of immunity in preventing COVID-19, and the criticality of adequate nutritious food intake to maintain such immunity ii) are registered with ICDS centres and are able to access essential food & non-food items as entitled in schemes and as per standard rates.
- Develop / strengthen kitchen gardens in order to meet diverse vitamin and mineral requirements given the unavailability of the same through other means due to the lock down.

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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#### 3. Education: Ensuring that children continue learning even amidst the changed circumstances.

- Conducting a thorough scanning of households to identify school age children and map their learning approaches & status during the lockdown and on easing of the lockdown.
- Providing worksheets and supplementary aids to children to ensure learning continuity.
- Identifying children in need of special teaching support, mobilizing volunteer support and deploying para-teachers in high stress geographies.
- Conducting awareness and confidence building activities with children and families – especially around necessary precautions against COVID-19, and physical abuse and safety during restricted public movement; particularly for girls.
- Ensuring regularity of children in classes once school re-opens through strengthening School Management Committees (SMC), interfacing with teachers and improving essential facilities and activities in schools, including sports.
- Advocating with the education department for capacity building of teachers to address post COVID-19 stress, selective cases of trauma, loss of interest in learning due to the unexpected gap, identity and occupation-based discriminations etc.

### **KEY ACHIEVEMENTS OF THE PROJECTS SUPPORTED BY CRY UK**

Grants were awarded to the following projects during the year – the amount granted and the impact of each project is detailed to demonstrate the public benefit the charity achieves.

#### **JAGO FOUNDATION: (£ 34,368)**

JAGO Foundation works across 40 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.

##### **Project Impact in 2020-21**

- 14,308 children impacted
- 6,636 children in school (6-18 years)
- 118 Drop out children enrolled in school (6-18 years)
- 79 children collectives with 2,522 children as members
- 38 Adolescent Girls collectives with 598 members
- 1,968 children participated in life skills training

#### **GRAM SWARAJ SANGH (GSS) (£ 21,565)**

GSS works in the 23 hamlets 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.

##### **Project Impact in 2020-21**

- 2,235 children impacted
- 71 children under one year completely immunized.
- 8 children with Severe Acute Malnourishment (SAM) moved to a Moderate Acute Malnourishment status (MAM)
- 16 MAM children moved to Normal

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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- 34 children collectives in the intervention area
- 789 children are members of these collectives
- 12 adolescent girl child groups active with 185 members
- 294 children participated in life skills training

#### **GRAMIN VIKAS SAMITI (GVS) (£23,361)**

GVS works across 27 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.

##### **Project Impact in 2020-21**

- 7,347 children impacted
- 137 children under 1 year completely immunized
- 54 children with Severe Acute Malnourishment (SAM) moved to a Moderate Acute Malnourishment status (MAM) 187 MAM children moved to normal
- 27 children collectives with 522 members formed in the intervention area
- 27 adolescent girl children collectives with 497 members
- 455 children participated in life skills trainings

#### **ASIAN INSTITUTE OF MANAGEMENT (AIM) TRUST) (£ 21,598)**

AIM is working in Mitauli block of Lakhimpur Kheri, Uttar Pradesh (UP). The organization is active across 17 villages and has a primary focus of ensuring that children have access to education.

##### **Project Impact in 2020-21**

- 6,463 children impacted
- 2,658 children in the age group of 6-14 years enrolled in school
- 1,251 children in the age group of 15-18 years enrolled in school
- 34 drop out children re-enrolled in schools in the age group of 6-18 years
- 98 children under 1 year completely immunized.
- 15 children's groups active with 330 members
- 2 Adolescent girl groups active with 29 members
- 330 children participated in the life skills trainings.

Due to the pandemic caused by Covid 19 affecting all countries across the globe, some of the on-ground programmes could not be implemented. As a result, the trustees decided to withhold further disbursements to CRY India.



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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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#### **FINANCIAL REVIEW:**

In the financial year 2020-21, CRY UK raised GBP 126,092 against a projected budget of GBP 77,000. Given the uncertainty caused by the pandemic, a resolution was passed by the Board of CRY UK to deploy these funds over the course of two years to supported projects, to ensure their continuity.

Due to the Covid-19 pandemic, we did not conduct any events and our primary fund-raising event that was scheduled for the last quarter of the year was unfortunately cancelled. CRY continued to get support, however, from donors online through the year. We also got a grant of GBP 102,000 in February 2021 from a generous individual donor who prefers to remain anonymous.

The Government of India brought in some changes in the Foreign Contribution Regulation Act which came into effect from the month of October 2020. According to this regulation sub granting of foreign contributions was not permitted. In accordance with this regulation a decision was taken by the CRY UK board of trustees through a resolution to remit funds to the projects directly, but CRY INDIA continues as a partner to monitor and evaluate these projects.

During the current year, grants of £87,435 were disbursed to four organisations. Further details can be found in Note 7 to the accounts.

#### **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 that facilitate these objects. 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 monitors the CRY UK grants, and ensures reporting to CRY UK as per its requirements.

#### **RESERVES POLICY:**

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. As at the year-end, the Charity held unrestricted funds of £37,310 (2020: £3,616).

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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#### WAY FORWARD: PLANS 2021-22

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.

Almost a year after having braved the first wave of COVID-19, India had to face confront the raging second wave. The second surge continues to worsen the struggles of the underserved at a faster pace compared to last year. Ground reports also suggest that one of the main, emerging worries is the threat of children being affected by the virus. To ensure that this doesn't become a child rights crisis in the long term, a resilience & recovery plan has been created for underprivileged children that focuses on:

#### 1) **Pandemic Preparedness & Management:**

The second wave has given rise to several apprehensions and questions regarding the safety measures, testing and vaccinations that need to be addressed immediately. The only way to battle the second wave is to ensure communities stay informed and aware.

#### 2) **Health & Nutrition:**

Given the loss of livelihoods and even bread earners in case of certain families, the closure of government mechanisms like primary healthcare centres and the school midday meal scheme, children's health has been severely affected. They're unable to get proper nutrition, timely immunization or proper healthcare so ensuring continued access to these critical services is critical

#### 3) **Safety & Protection:**

There was a significant rise in the cases of child labour, child marriage and trafficking in all the states in the first wave of COVID. Given the severity of the second wave, this number is at the risk of rising exponentially. To ensure children stay protected from abuse and exploitation, we'll focus on:

- Identifying and handling cases of children being forced into child labour or pushed to become child brides to reduce the financial pressure on the family
- Strengthening child protection mechanisms at the village as well as district levels
- Raising awareness on the negative impact of child labour and child marriage on children's future

#### 4) **Education:**

The closure of schools for over a year and the severe lack of digital access has led to a gap in children's education. To ensure this situation doesn't become a permanent one, we'll focus on ensuring children do not drop out of school/education.

#### 5) **Ensuring urgent care for children without parental supervision:**

One of the most concerning ramifications of the second wave has been the heart-breaking stories of some children losing one or in some cases both parents to the disease. Several children are without parental supervision and care as their parents are in the hospital or under medical care are even more vulnerable. Our projects will be working to ensure the care and protection of children in our intervention areas.

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.

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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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 Trustee Report has been prepared in accordance with the exemptions applicable to entities subject to the small companies regime.

The report was approved by the Trustees, on 21/12/2021 and signed on their behalf by:



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

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**CHILD RIGHTS AND YOU UK**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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 2021.

**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: 22/12/2021

BSc FCA DChA

**MHA MacIntyre Hudson**

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

**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 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and Gifts	3	126,092	126,092	8,417
<b>Total income</b>		<u>126,092</u>	<u>126,092</u>	<u>8,417</u>
<b>Expenditure on:</b>				
Charitable activities	4,5	92,398	92,398	73,424
<b>Total expenditure</b>		<u>92,398</u>	<u>92,398</u>	<u>73,424</u>
<b>Net movement in funds</b>		<u>33,694</u>	<u>33,694</u>	<u>(65,007)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		3,616	3,616	68,623
Net movement in funds		33,694	33,694	(65,007)
<b>Total funds carried forward</b>		<u>37,310</u>	<u>37,310</u>	<u>3,616</u>

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 13 to 22 form part of these financial statements.

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**CHILD RIGHTS AND YOU UK**  
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**REGISTERED NUMBER: 05621889**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

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	Note	2021 £	2021 £	2020 £	2020 £
<b>Fixed assets</b>					
Tangible assets	10		-		-
			<hr/>		<hr/>
			-		-
<b>Current assets</b>					
Debtors	11	1,236		664	
Cash at bank and in hand		112,038		19,469	
		<hr/>		<hr/>	
		113,274		20,133	
Creditors: amounts falling due within one year	12	(75,964)		(16,517)	
		<hr/>		<hr/>	
<b>Net current assets</b>			<b>37,310</b>		<b>3,616</b>
			<hr/>		<hr/>
<b>Total net assets</b>			<b>37,310</b>		<b>3,616</b>
			<hr/> <hr/>		<hr/> <hr/>
<b>Charity funds</b>					
Restricted funds	13		-		-
Unrestricted funds	13		37,310		3,616
			<hr/>		<hr/>
<b>Total funds</b>			<b>37,310</b>		<b>3,616</b>
			<hr/> <hr/>		<hr/> <hr/>

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 21/12/2021 and signed on their behalf by:

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

The notes on pages 13 to 22 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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 2021**

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**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**  
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**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
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**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.

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**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**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations and Gifts	126,092	-	126,092
	<hr/>	<hr/>	<hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations and Gifts	8,117	300	8,417
	<hr/>	<hr/>	<hr/>

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**4. Analysis of expenditure on charitable activities - by fund**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Relieving needs of disadvantaged children	92,398	<b>92,398</b>

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

**5. Analysis of expenditure on charitable activities - by type**

	<b>Grant funding 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Relieving needs of disadvantaged children	87,435	4,963	<b>92,398</b>

	<i>Grant funding 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
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.

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

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Governance costs	<b>3,060</b>	3,180
Insurance costs	<b>581</b>	579
Bank charges	<b>375</b>	246
Card charges	<b>854</b>	919
Postage and stationery	<b>93</b>	-
	<b>4,963</b>	4,924

**6. Governance costs**

	<b>2021 £</b>	<i>2020 £</i>
Independent Examiners' remuneration - Independent examination	<b>3,060</b>	3,060
Legal and professional fees	-	120
<b>Total</b>	<b>3,060</b>	3,180

**7. Grant payments to institutions**

	<b>2021 £</b>	<i>2020 £</i>
Jago Foundation	<b>34,368</b>	-
Gram Swaraj Sangh	<b>21,565</b>	-
Gramin Vikas Samiti	<b>23,361</b>	-
AIM Trust	<b>21,598</b>	-
CRY India	<b>(13,457)</b>	68,500
	<b>87,435</b>	68,500

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**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**9. Staff costs**

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

**10. Tangible fixed assets**

	<b>Plant and machinery £</b>
<b>Cost or valuation</b>	
At 1 April 2020	2,077
At 31 March 2021	<u>2,077</u>
<b>Depreciation</b>	
At 1 April 2020	2,077
At 31 March 2021	<u>2,077</u>
<b>Net book value</b>	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**11. Debtors**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Gift aid recoverable	<b>1,236</b>	<i>664</i>
	<hr/> <b>1,236</b> <hr/>	<hr/> <i>664</i> <hr/>

**12. Creditors: Amounts falling due within one year**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Grants payable	<b>72,904</b>	<i>13,457</i>
Accruals	<b>3,060</b>	<i>3,060</i>
	<hr/> <b>75,964</b> <hr/>	<hr/> <i>16,517</i> <hr/>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**13. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2021 £</b>
<b>Unrestricted funds</b>				
General funds	<u>3,616</u>	<u>126,092</u>	<u>(92,398)</u>	<u>37,310</u>

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
<b>Unrestricted funds</b>				
General funds	<u>68,323</u>	<u>8,117</u>	<u>(72,824)</u>	<u>3,616</u>
<b>Restricted funds</b>				
Project Gram Swaraj	<u>300</u>	<u>300</u>	<u>(600)</u>	<u>-</u>
<b>Total of funds</b>	<u><u>68,623</u></u>	<u><u>8,417</u></u>	<u><u>(73,424)</u></u>	<u><u>3,616</u></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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**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Current assets	113,274	<b>113,274</b>
Creditors due within one year	(75,964)	<b>(75,964)</b>
<b>Total</b>	<u>37,310</u>	<u><b>37,310</b></u>

**Analysis of net assets between funds - prior year**

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

**15. 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 £(13,457) (2020: £68,500) to Child Rights and You India. As at the 31st March 2021, there was an outstanding creditor balance of £Nil (2020: £13,457) owing to CRY India for grant commitments made but not yet fulfilled.