

**Company registration number: 5621889**  
**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 2018**

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

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**CONTENTS**

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	Page
<b>Charity Reference and Administrative Details</b>	1
<b>Trustees' Report</b>	2 - 4
<b>Independent Examiners' report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 - 16

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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 2018**

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<b>Trustees</b>	Ms S H Petit (resigned 31 March 2018) Mr Vivek Govil, Chairperson Ms Nandita Khanna Ms Kreeanne Rabadi, Regional Director Ms Puja Marwah, CEO Mr Aalok Sonawala (resigned 9 November 2017)
<b>Company registered number</b>	5621889
<b>Charity registered number</b>	1119026
<b>Registered office</b>	C/O Penningtons Manches LLP 125 Wood Street London EC2V 7AN
<b>Company secretary</b>	Pennsec Limited
<b>Independent Examiner</b>	Chris Harris CPFA MHA MacIntyre Hudson New Bridge Street House 30-34 New Bridge Street London EC4V 6BJ

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## **CHILD RIGHTS AND YOU UK**

**(A company limited by guarantee)**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018**

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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 2017 to 31 March 2018. 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) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

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 as on May 1<sup>st</sup>, 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 14<sup>th</sup>, 2005 as amended by special resolution dated January 25<sup>th</sup>, 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.

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## **CHILD RIGHTS AND YOU UK**

**(A company limited by guarantee)**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2018**

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#### **OBJECTIVES AND ACTIVITIES**

Objectives of the Charity for the public benefit.

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.

- 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 39 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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**CHILD RIGHTS AND YOU UK**

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

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**ACHIEVEMENTS AND PERFORMANCE:**

In the year 2017-18 our fundraising efforts primarily focussed on garnering support from individuals through online initiatives.

Awareness about the situation of children was created through social media: Facebook posts on child rights issues; project stories of hope and change; trending/current affairs posts e.g. allocation of funds for children in the Indian Budget; special day/occasion posts like International Girl Child Day etc. The efforts helped in increasing traffic to our website and enabled us to tell the story of India's children.

We also reached out to Indian Associations for support through their fundraising initiatives. A special shout out and a thank you to the Yorkshire Indian Society for raising significant funds to support Jago Foundation, a project driven by CRY UK.

To keep donors updated and connected to CRY UK, mailers were sent out covering issues faced by children in India, and stories from our intervention areas.

**FINANCIAL REVIEW**

CRY UK disbursed £32,699 to CRY India to benefit children. This included restricted disbursements of £18,400 to Jago project and £900 to Gram Swaraj Sangh, and unrestricted disbursements of £13,399. CRY UK impacted the lives of 14,376 children in the year 2017-18.

**RESERVES POLICY**

As at 31 March 2018, total unrestricted funds were £3,109 and total restricted funds were £300. CRY UK does not currently have a reserves policy but aims to introduce one when operations have been stabilised.

**WAY FORWARD: PLANS 2018-19**

CRY UK continues to be committed to supporting education, healthcare and child rights projects in India.

In order to meet our commitments to our programmes with children, in the coming year we will focus on acquiring donations from individuals, especially through digital marketing programmes and campaigns. We will explore partnerships with associations and networking groups to reach out to the Indian diaspora. We will establish partnerships with new patrons who can support our efforts by providing financial resources or by opening doors for CRY.

Finally, a major focus area in 2018-19 would be to identify and bring on board additional trustees who will be active in the community to further the cause of CRY UK.

The report was approved by the Trustees, on 26 Oct 2018 and signed on their behalf by:



**Mr Vivek Govil, Chairperson**

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**CHILD RIGHTS AND YOU UK**  
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**INDEPENDENT EXAMINERS' REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

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**INDEPENDENT EXAMINERS' 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 2018.

**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 EXAMINERS' STATEMENT**

I have completed my examination. I can 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:



Dated:

7 November 2018

**CHRIS HARRIS CPFA**

MHA MacIntyre Hudson

New Bridge Street House  
30-34 New Bridge Street  
London  
EC4V 6BJ

**CHILD RIGHTS AND YOU UK**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME FROM:</b>					
Donations and Gifts	2	10,519	18,700	29,219	23,128
Other fundraising activities	3	-	-	-	13,928
<b>TOTAL INCOME</b>		<b>10,519</b>	<b>18,700</b>	<b>29,219</b>	<b>37,056</b>
<b>EXPENDITURE ON:</b>					
Raising funds	4	-	-	-	15,660
Charitable activities	5	21,430	19,300	40,730	10,849
<b>TOTAL EXPENDITURE</b>		<b>21,430</b>	<b>19,300</b>	<b>40,730</b>	<b>26,509</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(10,911)</b>	<b>(600)</b>	<b>(11,511)</b>	10,547
<b>NET MOVEMENT IN FUNDS</b>		<b>(10,911)</b>	<b>(600)</b>	<b>(11,511)</b>	10,547
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		14,020	900	14,920	4,373
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>3,109</b>	<b>300</b>	<b>3,409</b>	<b>14,920</b>

The notes on pages 8 to 16 form part of these financial statements.

All income and expenditure derive from continuing activities.

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



**CHILD RIGHTS AND YOU UK**  
 (A company limited by guarantee and registered charity)  
 REGISTERED NUMBER: 5621889

**BALANCE SHEET**  
**AS AT 31 MARCH 2018**

	Note	£	2018 £	£	2017 £
<b>CURRENT ASSETS</b>					
Debtors	11	1,484		5,157	
Cash at bank and in hand		5,825		12,763	
		<u>7,309</u>		<u>17,920</u>	
<b>CREDITORS:</b> amounts falling due within one year	12	(3,900)		(3,000)	
<b>NET CURRENT ASSETS</b>			<u>3,409</u>		<u>14,920</u>
<b>NET ASSETS</b>			<u>3,409</u>		<u>14,920</u>
<b>CHARITY FUNDS</b>					
Restricted funds	13		300		900
Unrestricted funds	13		3,109		14,020
<b>TOTAL FUNDS</b>			<u>3,409</u>		<u>14,920</u>

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

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on *26 October 2018* and signed on their behalf, by:



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**Mr Vivek Govil, Chairperson**

The notes on pages 8 to 16 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES**

**1.1 General information and basis of preparation**

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: 5621889) 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.

Child Rights and You UK constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

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.

**1.2 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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.3 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 probably 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.

**1.4 Expenditure**

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

- Costs of raising funds includes costs incurred seeking voluntary contributions through donations and the running of fundraising events during the year; and
- Expenditure on charitable activities includes all costs incurred on furthering the objects of the Charity; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**1.5 Support costs allocation**

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of expenditure on raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements.

The analysis of these costs is included in Note 7.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and machinery	25% Straight line
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**1.7 Debtors and creditors receivable / payable within one year**

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

**1.8 Financial instruments**

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

Debtors - trade and 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 - trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 12. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

**1.9 Taxation**

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it is able to take advantage of applicable charity tax exemptions for UK corporation tax purposes.

**1.10 Going concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**2. INCOME FROM DONATIONS AND GIFTS**

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
Standing order donations	1,570	-	1,570	1,740
Just Giving	474	-	474	361
Charities Aid Foundation	1,249	-	1,249	857
Payroll Giving Charities Trust	194	-	194	2,082
Streamline online donations	4,826	-	4,826	6,864
Miscellaneous donations	916	-	916	2,593
Gift Aid	1,290	-	1,290	1,919
Adopt a Hamlet	-	300	300	900
Jago Project	-	18,400	18,400	-
Matching	-	-	-	1,169
Treat Rights	-	-	-	4,643
<b>Total 2018</b>	<b>10,519</b>	<b>18,700</b>	<b>29,219</b>	<b>23,128</b>
<i>Total 2017</i>	<i>22,228</i>	<i>900</i>	<i>23,128</i>	

**3. INCOME FROM OTHER FUNDRAISING ACTIVITIES**

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
Cricket fees	-	-	-	8,800
Historic Walk	-	-	-	225
British 10k	-	-	-	849
Football	-	-	-	3,246
Volunteer event and quiz	-	-	-	808
<b>Total 2018</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,928</b>
<i>Total 2017</i>	<i>13,928</i>	<i>-</i>	<i>13,928</i>	

**CHILD RIGHTS AND YOU UK**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**4. EXPENDITURE ON RAISING FUNDS**

	2018 £	2017 £
Consultancy and professional charges	-	11,319
Event costs	-	4,341
	<u>          </u>	<u>          </u>
Total 2018	<u>          </u>	<u>15,660</u>

In 2017 all of the expenditure on raising funds was from unrestricted funds.

Direct costs of £Nil (2017 - £15,660) are analysed in Note 6.

**5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Activities undertaken directly 2018 £	Support costs 2018 £	Total 2018 £	Total 2017 £
Relieving the needs of disadvantaged children	32,699	8,031	40,730	10,849
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total 2017	<u>5,736</u>	<u>5,113</u>	<u>10,849</u>	

In 2017 all of the expenditure on charitable activities was from unrestricted funds.

Direct costs are analysed in Note 6.

Support costs are analysed in Note 7.

**6. ANALYSIS OF TOTAL EXPENDITURE ON DIRECT COSTS**

	Raising Funds £	Charitable Activities £	Total 2018 £	Total 2017 £
Consultancy fees	-	-	-	11,319
Event costs	-	-	-	4,341
Disbursements to CRY India	-	32,699	32,699	5,736
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total 2018	<u>          </u>	<u>32,699</u>	<u>32,699</u>	<u>21,396</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total 2017	<u>15,660</u>	<u>5,736</u>	<u>21,396</u>	

**CHILD RIGHTS AND YOU UK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 MARCH 2018**

**7. ANALYSIS OF TOTAL EXPENDITURE ON SUPPORT COSTS**

	Charitable Activities £	Total 2018 £	Total 2017 £
Governance costs	5,724	5,724	3,000
Insurance costs	504	504	514
Consultancy and professional charges	18	18	87
Bank charges	269	269	475
Card charges	841	841	881
Travel and subsistence	-	-	156
Companies House charges and penalty	675	675	-
<b>Total 2018</b>	<b>8,031</b>	<b>8,031</b>	<b>5,113</b>
<i>Total 2017</i>	<i>5,113</i>	<i>5,113</i>	

**8. GOVERNANCE COSTS**

	2018 £	2017 £
Independent Examiners' remuneration - Independent examination	3,000	3,000
Independent Examiners' remuneration - Other services	900	-
Under accrual of 2015-16 Independent Examiners' remuneration	1,824	-
<b>Total</b>	<b>5,724</b>	<b>3,000</b>

**9. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2018 £	2017 £
Independent Examiners' Remuneration	3,000	3,000
Accountancy fees relating to 2015-16	1,824	-

During the year, no Trustees received any remuneration (2017 - £NIL).  
 During the year, no Trustees received any benefits in kind (2017 - £NIL).  
 During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

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**CHILD RIGHTS AND YOU UK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**10. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>
<b>Cost</b>	
At 1 April 2017 and 31 March 2018	<u>2,077</u>
<b>Depreciation</b>	
At 1 April 2017 and 31 March 2018	<u>2,077</u>
<b>Net book value</b>	
At 31 March 2018	<u>-</u>
At 31 March 2017	<u>-</u>

**11. DEBTORS**

	<b>2018 £</b>	<b>2017 £</b>
Accrued income	42	3,460
Gift Aid receivable	1,442	1,697
	<u>1,484</u>	<u>5,157</u>

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

	<b>2018 £</b>	<b>2017 £</b>
Accruals	<u>3,900</u>	<u>3,000</u>



**CHILD RIGHTS AND YOU UK**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2017 £	Income £	Expenditure £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>				
General Funds	14,020	10,519	(21,430)	3,109
<b>Restricted funds</b>				
Project Gram Swaraj	900	300	(900)	300
Jago project	-	18,400	(18,400)	-
	900	18,700	(19,300)	300
Total of funds	14,920	29,219	(40,730)	3,409

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2017 £
<b>Unrestricted funds</b>					
General Funds	4,373	36,156	(26,509)	-	14,020
	4,373	36,156	(26,509)	-	14,020
<b>Restricted funds</b>					
Project Gram Swaraj	-	900	-	-	900
	-	900	-	-	900
Total of funds	4,373	37,056	(26,509)	-	14,920

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.

Jago Foundation is a project based in the 40 villages of Giridih and Koderma district in the Eastern state of Jharkhand in India. The project works on the issue of education for children which is one of the main challenges in the intervention area.

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018**

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**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Total funds 2018 £</b>
Current assets	<b>7,009</b>	<b>300</b>	<b>7,309</b>
Creditors due within one year	<b>(3,900)</b>	<b>-</b>	<b>(3,900)</b>
	<hr/> <b>3,109</b> <hr/>	<hr/> <b>300</b> <hr/>	<hr/> <b>3,409</b> <hr/>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<b>Unrestricted funds 2017 £</b>	<b>Restricted funds 2017 £</b>	<b>Total funds 2017 £</b>
Current assets	<b>17,020</b>	<b>900</b>	<b>17,920</b>
Creditors due within one year	<b>(3,000)</b>	<b>-</b>	<b>(3,000)</b>
	<hr/> <b>14,020</b> <hr/>	<hr/> <b>900</b> <hr/>	<hr/> <b>14,920</b> <hr/>

**15. RELATED PARTY TRANSACTIONS**

During the year, no Trustees received any remuneration (2017 - £Nil) or reimbursement for expenses (2017 - £Nil).