

Child Rights and You UK

(Company Limited by Guarantee)

UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 March 2015

Child Rights and You UK

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

REGISTERED CHARITY NAME

Child Rights and You UK

CHARITY NUMBER

1119026

COMPANY REGISTRATION NUMBER

5621889

PRINCIPAL OFFICE

C/O Penningtons Manches LLP
125 Wood Street
London
EC2V 7AN

REGISTERED OFFICE

C/O Penningtons Manches LLP
125 Wood Street
London
EC2V 7AN

TRUSTEES

T O Picton Howell
P Marwaha
S A Hasan
A Lingham
S Petit
K Rabadi

SECRETARY

Pennsec Limited

SOLICITORS

Pennington's Solicitors LLP
Abacus House
33 Gutter Lane
London
EC2V 8AR

Child Rights and You UK

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2015

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

T O Picton Howell
P Marwaha
S A Hasan
Y Verma (resigned 21/10/2014)
A Lingham
S Petit (appointed 02/07/2015)
K Rabadi (appointed 21/10/2014)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

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.

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

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TRUSTEES' ANNUAL REPORT for the year ended 31 March 2015

- 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
- 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 34 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 AND PERFORMANCE

In 2014-15 we had a team in place and hence were able to take forward our fund raising plans. We raised funds through three income streams: individual donations, corporate engagement and event fundraising. This enabled us to support two projects in India Project Jago in Jharkhand in East India and Project Gram Swaraj Sangh in West India.

In the year, we engaged with many companies through corporate events like the CRY Corporate Cricket Challenge, the CRY Football Tournament and the CRY Corporate Quiz BeCause. We also participated in the British 10k and organised a Historic Walk to raise resources. Civic engagement is a primary objective for CRY UK and hence as always volunteers played a critical role by helping us organise these events. CRY UK also established partnerships with various high end restaurants in London and raised funds through its initiative Treat Rights.

FINANCIAL REVIEW

CRY UK disbursed £ 22,212 to the two projects it has adopted; Project Jago (£14,396) and Project Gram Swaraj Sangh (GSS) (£7,816) impacting the lives of 22,174 children across 185 hamlets

Donors adopted hamlets at Projects GSS to ensure that the children in these hamlets receive every form of support, be it through education, healthcare or infrastructure. Aviva's contribution to Project Jago for the third year was directly disbursed to the project to support children in this project

CRY India has provided us with in kind support to the tune of £12,360 in the form of shared services such as creative agency support and advertising /online promotion. These costs are a fraction of their real costs because of the economies

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TRUSTEES' ANNUAL REPORT for the year ended 31 March 2015

of scale that we derive from sharing services with CRY India. This support from CRY ensured that the funds raised from various donors could be used to support children in the two projects

Looking Ahead

We have concrete fund-raising plans for the coming year, which would include a mix of small and big events, payroll giving, establishing corporate partnerships, acquiring individual donations as well as applying for grants.

We will continue supporting the two projects, GSS and Jago in the coming year. Through these projects, we plan to:

- Enroll over 8,500 children in school
- immunise over 1,000 children
- Ensure nutritious mid-day meals in 52 schools
- Strengthen children's groups to empower them to voice the issues they face.

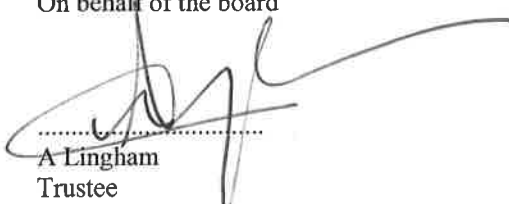
Greater emphasis will be on education at both Jago and GSS, and this would include:

- re-enrolment of children who have dropped out of school for various reasons.
- Improvement of school infrastructure by ensuring potable water, clean toilets, including separate toilets for girls.
- Advocating for seasonal hostels to stop children from dropping out of school

In summary, the coming year will see us build our supporter base through fundraising and advocacy initiatives so that we have far reaching, sustainable impact on the lives of underprivileged children in India.

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

On behalf of the board



.....
A Lingham
Trustee

Date: 25/11/2015

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

I report on the accounts of Child Rights and You UK for the year ended 31 March 2015, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kingston Smith LLP

Shivani Kothari
For and on behalf of Kingston Smith LLP
Chartered Accountants

Devonshire House
60 Goswell Road
London EC1M 7AD

Date: *2nd December 2015*

Child Rights and You UK

UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2015

	Notes	Restricted Funds 2015 £	Unrestricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	1	27,256	37,016	64,272	56,032
Activities for generating funds	2	-	17,397	17,397	10,614
TOTAL INCOMING RESOURCES		<u>27,256</u>	<u>54,413</u>	<u>81,669</u>	<u>66,646</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	3	(12,360)	(36,649)	(49,009)	(36,412)
Charitable activities	4	(14,896)	(7,748)	(22,644)	(24,522)
Governance costs	5	-	(7,913)	(7,913)	(7,181)
TOTAL RESOURCES EXPENDED		<u>(27,256)</u>	<u>(52,310)</u>	<u>(79,566)</u>	<u>(68,115)</u>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	7	-	2,103	2,103	(1,469)
Gross transfers between funds		-	-	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		16,083	(9,797)	6,286	7,755
TOTAL FUNDS CARRIED FORWARD		<u>16,083</u>	<u>(7,694)</u>	<u>8,389</u>	<u>6,286</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

UNAUDITED BALANCE SHEET 31 March 2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	10	-	44
CURRENT ASSETS			
Debtors	11	3,839	12,592
Cash at bank and in hand		8,772	6,420
		<u>12,611</u>	<u>19,012</u>
CREDITORS			
Amounts falling due within one year	12	<u>(4,222)</u>	<u>(12,770)</u>
NET CURRENT ASSETS		<u>8,389</u>	<u>6,242</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,389</u>	<u>6,286</u>
NET ASSETS		<u><u>8,389</u></u>	<u><u>6,286</u></u>
FUNDS			
Unrestricted income funds		(7,694)	(9,797)
Restricted income funds		16,083	16,083
TOTAL FUNDS	13	<u><u>8,389</u></u>	<u><u>6,286</u></u>

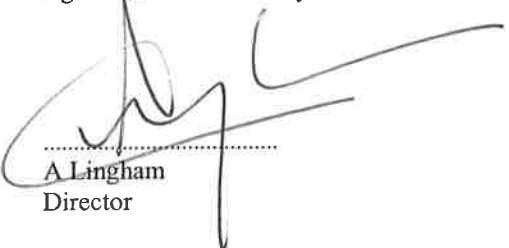
The trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements were approved by the members of the committee on 25 / 11 / 2015 and are signed on their behalf by:


A Lingham
Director

Child Rights and You UK

UNAUDITED ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

GOING CONCERN

The Trustees have considered whether the funding position of the charity constitutes a material uncertainty that may lead to significant doubt about going concern. The charity is reliant upon voluntary donations in any year. The Trustees are firmly committed to support the charity and to ensure that it is able to execute its full programme going forward. As such, the Trustees have concluded that with present funds, predicted future income and committed expenditure, the charity will be in a position to execute its full planned programme over the coming twelve months. They have therefore prepared the accounts on a going concern basis.

CASH FLOW STATEMENT

The charity is exempt from the requirement to publish a cash flow statement as it qualifies as a small charity.

FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the grant received.

RESOURCES EXPENDED

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accrual basis and had been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those costs incurred in attracting voluntary and fundraising income.

Grants payable are charged in the year when the offer is conveyed.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional; and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

FIXED ASSETS

Tangible fixed assets costing £100 or more are capitalised at cost and are carried at cost net of depreciation and any provision for impairment.

DEPRECIATION

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 25 % on cost.

Child Rights and You UK

UNAUDITED ACCOUNTING POLICIES (Continued)

INCOMING RESOURCES

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

CORPORATION TAX

Child Rights and You UK Limited is a registered charity and as such its income and gains falling within Sections 471 to 489 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

GIFTS IN KIND

Where services are provided to the charity as a donation that would normally be purchased from a supplier, this contribution is included in the financial statements at an estimate based on the value of the contribution.

Child Rights and You UK

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2015

1 VOLUNTARY INCOME

	Restricted Funds 2015 £	Unrestricted Funds 2015 £	Total 2015 £	Total 2014 £
Donations	14,896	37,016	51,912	42,549
Services gifted	12,360	-	12,360	13,483
	<u>27,256</u>	<u>37,016</u>	<u>64,272</u>	<u>56,032</u>

Included in restricted fund income are services gifted of £12,360 (2014: £13,483) from CRY India.

2 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Restricted Funds 2015 £	Unrestricted Funds 2015 £	Total 2015 £	Total 2014 £
Fundraising events	-	17,397	17,397	10,614

3 FUNDRAISING COSTS

	Restricted Funds 2015 £	Unrestricted Funds 2015 £	Total 2015 £	Total 2014 £
Fundraising costs	12,360	34,488	46,848	30,302
Support costs (note 6)	-	2,161	2,161	6,110
	<u>12,360</u>	<u>36,649</u>	<u>49,009</u>	<u>36,412</u>

Included in restricted fund expenditure are services gifted of £12,360 (2014: £13,483) from CRY India.

Child Rights and You UK

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2015

4 CHARITABLE ACTIVITIES

	Restricted Funds 2015 £	Unrestricted Funds 2015 £	Total 2015 £	Total 2014 £
Project costs				
Right to survival	6,868	-	6,868	6,435
Right to development	3,301	-	3,301	2,943
Right to protection	5,491	-	5,491	5,089
Right to participation	6,552	-	6,552	6,134
Right to relief work	-	-	-	620
Wages and salaries	-	-	-	2,079
Support costs (note 6)	-	432	432	1,222
	<u>22,212</u>	<u>432</u>	<u>22,644</u>	<u>24,522</u>

5 GOVERNANCE COSTS

	Restricted Funds 2015 £	Unrestricted Funds 2015 £	Total 2015 £	Total 2014 £
Wages and salaries	-	-	-	1,386
Independent examination fees	-	2,440	2,440	1,980
Legal fees	-	5,184	5,184	3,000
Support costs (note 6)	-	289	289	815
	<u>-</u>	<u>7,913</u>	<u>7,913</u>	<u>7,181</u>

6 SUPPORT COSTS

	Total 2015 £	Total 2014 £
Printing, postage and stationery	499	-
Consultancy fees	-	2,262
Bank and other charges	1,546	1,529
Recruitment	-	210
Professional fees	-	804
Insurance	-	576
Depreciation	44	519
Back Office Charge	793	482
Sundry Expenses	-	1,765
	<u>2,882</u>	<u>8,147</u>

Child Rights and You UK

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2015

7 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2015	2014
	£	£
Depreciation	<u>44</u>	<u>519</u>

8 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2015	2014
	£	£
Wages and salaries	-	11,886
National Insurance	<u>-</u>	<u>1,974</u>
	<u>-</u>	<u>13,860</u>

Particulars of employees:

The average number of employees during the year was as follows:

	2015	2014
	No	No
Full time	-	1

No employee received remuneration of more than £60,000 during the year (2014 – no employee).

9 TRUSTEES

None of the Trustees (or any persons connected with them) received any remuneration or reimbursed expenses during the year.

The charity employs Pennington's Solicitors LLP as its solicitors, a firm to which T O Picton-Howell is a consultant. No amounts have been paid by the charity to Penningtons Solicitors LLP during the year.

10 TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 April 2014	2,077
Additions	-
At 31 March 2015	<u>2,077</u>
Depreciation	
At 1 April 2014	2,033
Charge for the year	44
At 31 March 2015	<u>2,077</u>
Net book value	
At 31 March 2015	-
At 31 March 2014	<u>44</u>

Child Rights and You UK

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2015

11 DEBTORS

	2015	2014
	£	£
Other debtors	1,908	10,661
Prepayments	1,931	1,931
	<u>3,839</u>	<u>12,592</u>

12 CREDITORS: Amounts falling due within one year

	2015	2014
	£	£
Other creditors and accruals	8,934	12,770
	<u>8,934</u>	<u>12,770</u>

13 TOTAL FUNDS

	Balance at 1 April 2014	Incoming resources	Resources expended	Gross transfers	Balance at 31 March 2015
	£	£	£	£	£
General Funds	(9,797)	54,413	(52,310)	-	(7,694)
Restricted Funds – Jago project	16,083	14,396	(14,396)	-	16,083
Restricted Funds- Project GSS	-	500	(500)	-	-
Restricted Funds- Gifts in kind	-	12,360	(12,360)	-	-
Total Funds	<u>6,286</u>	<u>81,669</u>	<u>(79,566)</u>	<u>-</u>	<u>8,389</u>

General Funds - this relates to unrestricted and undesignated funds which are available for expending in line with the charity's objectives.

Restricted Funds – these related to restrictions imposed by the donors.

Jago project- Support for underprivileged children based in Jharkhand, East India.

Project GSS- Donations made whereby people can adopt a hamlet at Project Gram Swaraj Sangh (GSS) in Gujarat, West India.

Gifts in kind- Support from CRY India for fundraising purposes.

14 RELATED PARTY TRANSACTIONS

During the year the charity received services gifted of £12,360 (2014: £13,483) and a donation of £3,184 (2014: £2,990) from Child Rights and You India. Certain Board members of Child Rights and You UK are senior employees of Child Rights and You India.