

Child Rights and You UK

(Company Limited by Guarantee)

UNAUDITED FINANCIAL STATEMENTS

For the year ended

31 March 2013

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

P O Box 16375
Birmingham
B13 3LW

REGISTERED OFFICE

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

TRUSTEES

T O Picton Howell
P Marwaha
S A Hasan
Y Verma

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 2013

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 2013.

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

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
- To ensure basic to survival, protection, development and participation to all children in India.

Child Rights and You UK

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2013

Activities for public benefit

CRY UK believes in every child's right to a childhood - to live, learn, grow and play. It is disheartening to know that millions of children in India continue to be denied of their basic rights. They are forced to work as child labour, girls become brides and even mothers before the age of 18, trafficking and exploitation of children is increasing at an alarming rate and quality education remains a distant dream for so many.

CRY UK seeks to restore to underprivileged children in India their lost childhood. We believe that children are rightful citizens and that it is the responsibility of the government and society at large to ensure that all children are guaranteed a nurturing childhood.

To make this belief a reality, the organisation along with its grassroots NGO partners in India, works with parents and communities to find 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 sustainable or *Lasting Change* to ensure that children in India, regardless of race, religion or background, have a childhood filled with joy and learning.

CRY UK's key activities in the UK 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 which work towards sustainable development

We do this by channeling the concern, goodwill, time, money and skills of thousands of individuals, towards child development initiatives in India that are run by committed individuals and organisations.

We work closely with CRY, our partner in India that over the past 34 years has developed highly effective systems for selecting, planning, monitoring and evaluating such interventions. CRY UK operates with trust, transparency and accountability; reporting periodically to all its supporters, donors and volunteers on the progress of every initiative supported.

ACHIEVEMENTS AND PERFORMANCE

This has been a challenging year when we tried to maximise the use of our resources and manpower.

In 2012-13 we raised funds through three income streams - individual donations; corporate engagement; and event fundraising. This helped us raise funds for the two projects being supported in India: Project Jago in Jharkhand and Project Gram Swaraj Sangh in Gujarat.

Following are some of the highlights for 2012-13:

- Successfully organised our signature CRY Corporate Cricket Challenge (4Cs) for the eighth consecutive year. Several companies from the IT and finance sector participated in the tournament.
- Organised PLEDGE 2012, the annual fundraising gala dinner at The Hotel Marriott London. The dinner was attended by more than 200 people and the guest of honour was the renowned former Indian cricketer Mr. Farokh Engineer.
- Organised a week long art and music workshop with children at Project GSS in Kutch and Project Jago in Jharkhand. The objective was to use local art, craft and music to enable children to express their aspirations. Children made videos and murals which were showcased at PLEDGE 2012, and brought the children's aspirations alive for the participants in London.
- Nick Robins a renowned historian who has written books on the East India Company, conducted guided walks for CRY UK supporters and helped us raise funds for children in India.
- Ran 'Treat Rights' successfully - a unique campaign in which various restaurants supported CRY UK by raising funds through contributions from diners at their restaurants.
- Untiring efforts by volunteers and their consistent fundraising initiatives made all the above events possible

Child Rights and You UK

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2013

FINANCIAL REVIEW

CRY UK charitable activities amounted to £32,183 in 2012-13, enabling us to impact the lives of 22,286 children across 199 hamlets in India. The contribution from Aviva PLC was disbursed directly to Project Jago for the second consecutive year – enabling us to consistently work on the issues affecting children in this area.

CRY India provided us with in kind support to the tune of £19,189 in the form of shared services that offer us significant economies of scale leading to cost reduction. This support from CRY ensured that the funds raised from various donors could be used to directly support children in the two projects. CRY India also decided to donate the amount of £20,575 that it had loaned CRY UK in the FY 2011-12 to help support its administrative structure in the UK.

Over the last few years the trustees have taken several steps to plan effective fundraising strategies and move towards financial sustainability. Going forward, we will focus more on funding from Trusts and Grants, committing to 2-3 year funding arrangements, as a sustainable and less resource intensive strategy. Fundraising from events and individuals will continue.

We hope to steadily build our base of supporters through fundraising and advocacy initiatives to achieve a far reaching, sustainable impact on the lives of underprivileged children in India.

On behalf of the board



T Picton Howell
Trustee
19 December 2013

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 2013, 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.

Anjali Kothari

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

Devonshire House
60 Goswell Road
London EC1M 7AD

Date: *30th December 2013*

Child Rights and You UK

UNAUDITED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2013

	Notes	Restricted Funds 2013 £	Unrestricted Funds 2013 £	Total Funds 2013 £	Total Funds 2012 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	1	43,209	62,350	105,559	90,231
Activities for generating funds	2	-	48,774	48,774	88,834
TOTAL INCOMING RESOURCES		<u>43,209</u>	<u>111,124</u>	<u>154,333</u>	<u>179,065</u>
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income	3	(19,189)	(75,283)	(94,472)	(140,026)
Governance costs	5	-	(6,853)	(6,853)	(5,795)
Charitable activities		(24,003)	(8,180)	(32,183)	(44,094)
TOTAL RESOURCES EXPENDED		<u>(43,192)</u>	<u>(90,316)</u>	<u>(133,508)</u>	<u>(189,915)</u>
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR	6	17	20,808	20,825	(10,850)
RECONCILIATION OF FUNDS					
Total funds brought forward					
		16,066	(29,136)	(13,070)	(2,220)
TOTAL FUNDS CARRIED FORWARD		<u>16,083</u>	<u>(8,328)</u>	<u>7,755</u>	<u>(13,070)</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 2013

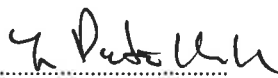
	Notes	2013 £	2012 £
FIXED ASSETS			
Tangible assets	9	563	1,082
CURRENT ASSETS			
Debtors	10	13,380	8,143
Cash at bank and in hand		11,095	22,296
		<u>24,475</u>	<u>30,439</u>
CREDITORS			
Amounts falling due within one year	11	<u>(17,283)</u>	<u>(24,016)</u>
NET CURRENT ASSETS/(LIABILITIES)		<u>7,192</u>	<u>6,423</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,755</u>	<u>7,505</u>
CREDITORS			
Amounts falling due after one year	12	-	(20,575)
NET ASSETS/(LIABILITIES)		<u>7,755</u>	<u>(13,070)</u>
FUNDS			
Unrestricted income funds		(8,328)	(29,136)
Restricted income funds		16,083	16,066
TOTAL FUNDS	13	<u>7,755</u>	<u>(13,070)</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 were approved by the members of the committee on 20 December 2013 and are signed on their behalf by:



 T. Picton Howell
 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 2013

1 VOLUNTARY INCOME

	Restricted Funds 2013	Unrestricted Funds 2013	Total 2013 £	Unrestricted Funds 2012 £
Donations	24,020	62,350	83,370	53,876
Services gifted	19,189	-	19,189	36,355
	<u>43,209</u>	<u>62,350</u>	<u>105,559</u>	<u>90,231</u>

Included in restricted fund income are services gifted of £19,189 (2012: £36,355) from CRY India.

2 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Restricted Funds 2013	Unrestricted Funds 2013	Total 2013 £	Unrestricted Funds 2012 £
Fundraising events	-	48,774	48,774	88,834

3 FUNDRAISING COSTS

	Restricted Funds 2013	Unrestricted Funds 2013	Total 2013 £	Unrestricted Funds 2012 £
Fundraising costs	17,726	65,882	83,608	113,867
Support costs (note 4)	<u>1,463</u>	<u>9,401</u>	<u>10,864</u>	<u>26,159</u>
	<u>19,189</u>	<u>92,041</u>	<u>94,472</u>	<u>140,026</u>

Included in restricted fund expenditure are services gifted of £19,189 (2012: £36,355) from CRY India.

4 SUPPORT COSTS

	Restricted Funds 2013	Unrestricted Funds 2013	Total 2013 £	Unrestricted Funds 2012 £
Accountancy fees	-	600	600	2,831
Consultancy fees	-	4,217	4,217	13,700
Printing, post and stationery	-	375	375	653
Bank and other charges	-	1,899	1,899	1,459
Interest Payable	-	-	-	227
Advertising	-	-	-	500
Insurance	-	525	525	500
Depreciation	-	519	519	519
Membership and Courses	-	-	-	187
Storage	-	698	698	498
Travel	-	2,439	2,439	3,884
Telephone	-	182	182	895
Back Office Charge	1,463	-	1,463	-
Sundry Expenses	-	1,080	1,080	306
	<u>1,463</u>	<u>12,534</u>	<u>13,997</u>	<u>26,159</u>

Child Rights and You UK

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2013

5 GOVERNANCE COSTS

	Restricted Funds 2013	Unrestricted Funds 2013	Total 2013 £	Unrestricted Funds 2012 £
Wages and salaries	-	4,200	4,200	3,995
Accountancy fees	-	1,400	1,400	1,800
Support costs	-	1,253	1,253	-
	<u>-</u>	<u>6,853</u>	<u>6,853</u>	<u>5,795</u>

6 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:

	2013 £	2012 £
Depreciation	<u>519</u>	<u>519</u>

7 STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2013 £	2012 £
Wages and salaries	36,768	36,053
National Insurance	<u>4,431</u>	<u>3,993</u>
	<u>41,199</u>	<u>40,046</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2013 No	2012 No
Full time	1	1

No employee received remuneration of more than £60,000 during the year (2012 – no employee).

8 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.

Child Rights and You UK

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2013

9 TANGIBLE FIXED ASSETS

	Equipment £
Cost	
At 1 April 2012	2,077
Additions	-
At 31 March 2013	<u>2,077</u>
Depreciation	
At 1 April 2012	995
Charge for the year	519
At 31 March 2013	<u>1,514</u>
Net book value	
At 31 March 2013	<u>563</u>
At 31 March 2012	<u>1,082</u>

10 DEBTORS

	2013 £	2012 £
Other debtors	11,449	6,212
Prepayments	1,931	1,931
	<u>13,380</u>	<u>8,143</u>

11 CREDITORS: Amounts falling due within one year

	2013 £	2012 £
Taxation and social security	1,214	1,322
Other creditors and accruals	16,069	22,694
	<u>17,283</u>	<u>24,016</u>

12 CREDITORS: Amounts falling due after one year

	2013 £	2012 £
CRY India loan	-	<u>20,575</u>

Child Rights and You UK

UNAUDITED NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2013

13 TOTAL FUNDS

	Balance at 1 April 2012	Net incoming / (outgoing) resources	Balance at 31 March 2013
	£	£	£
General Funds	(29,136)	20,808	(8,328)
Restricted Funds – Jago project	16,066	17	16,083
Restricted Funds- Adopt a Hamlet	-	-	-
Total Funds	<u>(13,070)</u>	<u>22,130</u>	<u>7,755</u>

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

Restricted Funds – this related to restrictions imposed by the grant received.

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

Adopt a Hamlet- Donations made whereby people can adopt a hamlet at Project Gram Swaraj Sangh (GSS) in Gujarat, West India. Total donations of £8,000 were all spent in the year.