CHILDREN AND FAMILIES ACROSS BORDERS (CFAB)

England & Wales · Charity number 1085541

Details

Other names	INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM, CHILDREN AND FAMILIES ACROSS BORDERS, ISS UK
Status	Registered
Legal form	Charitable company
Company number	04025539
Registered	2001-03-14
Register	View on the Charity Commission register

Contact

Address	Unit V422 Vox Studios 1-45 Durham Street Vauxhall London SE11 5JH
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Website	www.cfab.org.uk

Activities

Objects: FOR THE RELIEF OF PERSONS WHO ARE IN NEED AS A RESULT OF VOLUNTARY OR FORCED MIGRATION OR OTHER SOCIAL PROBLEMS OF AN INTERNATIONAL CHARACTER BY ASSISTING SUCH PERSONS WHO HAVE TO OVERCOME PERSONAL OR FAMILY DIFFICULTIES, THE SOLUTION OF WHICH REQUIRES CO-ORDINATED ACTIONS IN SEVERAL COUNTRIES, OR IN SOME CASES, ACTION ONLY IN THE COUNTRY OF RESIDENCE OF THE PERSONS CONCERNED AND BY STUDYING FROM AN INTERNATIONAL STANDPOINT THE CONDITIONS AND CONSEQUENCES OF MIGRATION IN RELATION TO INDIVIDUAL AND FAMILY LIFE AND, AS A RESULT OF SUCH STUDIES, BY MAKING RECOMMENDATIONS OR UNDERTAKING ANY OTHER APPROPRIATE ACTION

Activities: Children and Families Across Borders (CFAB - formerly International Social Service UK) is the UK arm of the international ISS network. CFAB works to ensure the identification, care and protection of all children separated across borders - including children in care, unaccompanied children and the victims of

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trafficking - where possible reuniting them with their families in the UK and overseas.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UK AND OVERSEAS
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,067,397	£1,127,992	£961,972	19
2024-03-31	£973,603	£1,062,118	£1,022,567	21
2023-03-31	£1,320,212	£1,041,194	£1,111,082	19
2022-03-31	£834,914	£850,048	£832,064	18
2021-03-31	£1,171,990	£879,022	£847,198	15

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Trustees

Name	Role	Appointed
Angie Garvich		2019-07-25
Anita Kara		2013-09-01
Christopher Hames QC		2018-01-23
Cornelia Andrecut		2019-10-23
DAVID NOEL JONES		2014-07-02
Dalvinder Nagra		2025-11-07
Douglas Lewis CBE		2018-10-17
Hilka Hollmann		2021-02-04
Karina Kim Peen		2023-02-10
Marija Martinovic		2024-07-26
Mark William Arthur Tate		2014-06-18
Michael Phair		2018-07-25
Richard Morris MBE		2019-10-23
Robert Henderson		2026-02-05
Victoria Mellor		2019-05-23

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CHILDREN AND FAMILIES ACROSS BORDERS (CFAB)

England & Wales - Charity number 1085541

Accounts

Children and Families Across Borders (CFAB)

Annual Report and Accounts 2024/2025

Charity Registration No: 1085541
Company Registration No: 04025539

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Message from our Chair

Over the past seven decades, Children and Families Across Borders (CFAB) has supported vulnerable children, no matter where they come from.

This year marks a significant milestone for Children and Families Across Borders as we celebrate 70 years of commitment to reuniting children and their families across international borders. Since 1955, our vision has remained the same: a world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

Over the last seven decades as the needs of families have evolved, we have evolved with them. Countless conflicts, disasters, and crises have displaced and separated children and families: the Hungarian Revolution, the Bihar famine and the Biafran Civil War. The expulsion of Uganda's Asian population, the Vietnam War, famine and human rights abuses in Ethiopia and Eritrea, and the Rwandan genocide. CFAB has been a constant source of hope through it all.

For 70 years, CFAB has been at the forefront of our nation's cross-border child protection, ensuring that every family, regardless of their location in the world, has the opportunity to reunite.

Through decades of tireless work, we have earned our reputation as a trusted service, tackling complex problems that no other agency can solve.

Within this report, we outline all that we have achieved in our third and final year of our 2022-2025 strategy. Our unique services remain in demand and highly relevant in today's society where cuts to children's services, destabilising global events and increasingly complex cases make our mission more urgent than ever.

Looking ahead to our 75th anniversary, we have developed an ambitious five-year strategy which sets out a vision of a world where every child has a safe place to call home. This is particularly relevant to vulnerable children in the UK care system, many of whom have kinship connections abroad. By strengthening our expertise, deepening our support, influencing policymakers and empowering practitioners, we can help ensure children are reunited with their families.

None of our efforts and achievements would be possible without the help of our many valued stakeholders, including local authorities, our international partners, our national and international peers and last but certainly not least, our generous supporters. I would also like to extend my sincere thanks to my fellow Trustees, CFAB's Patrons and to our valued staff. We are so grateful for your commitment and efforts in helping us to protect children separated from their families across international borders.

Michael Phair
Chair of the Board of Trustees

Welcome from our CEO

As we near the end of our 2022–2025 strategy, I'm incredibly proud of CFAB's impact. At a time when more children and families are crossing borders than ever before, CFAB continues to play a vital role in international child protection and family reunification.

Over the past three years, we have safeguarded nearly 10,000 children through our Advice Line and specialist casework. We launched new services—including legal advice and therapeutic life story work—to provide deeper, more holistic support to children. We expanded our global network, enabling us to take on more cases and reunite more children with family members across borders.

Through tailored training and guidance, we have strengthened professionals' ability to support families from diverse cultural and national backgrounds. Our strategic partnerships have expanded, including our work with the Welsh Government and a growing number of cases across Scotland.

We have consistently raised awareness of the importance of a child's right to family through advocacy in the UK and internationally. Last year alone, we supported 187 children's services teams with international casework spanning over 130 countries.

As the UK member of the International Social Service network, we remain the only UK charity with a dedicated inter-country social work team and the only one offering a free, national Advice Line on international child protection.

None of this would be possible without the collaboration of both local and international partners, supporters and funders—and the dedication of our exceptional staff.

As we celebrate our 70th anniversary in 2025, we not only reflect on our achievements but reaffirm our commitment to expanding our reach, deepening our impact, and ensuring every child has the chance to be safely reunited with their family.

Carolyn Housman
CEO

Our Vision

A world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

Our Mission

To use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. Where possible, we work to reunite families.

Our Values

Professionalism

As the UK arm of the International Social Services Network, CFAB is part of a worldwide network of professionals working in 130 countries, allowing us to access expert support from around the world to protect children at risk. CFAB's team includes professionally qualified Social Workers and Case Workers specially trained to manage inter-country social work cases.

Impartiality

CFAB's work is grounded in the best interests of vulnerable children and adults, and we defend and uphold their rights to protection, care and family life. CFAB does not have any political affiliation. We work with local authorities, the courts, the police, and other agencies to ensure that the protection and care of vulnerable children and adults is at the heart of decision-making.

Respect

CFAB ensures that children and vulnerable adults play a role in decisions that affect their lives. We value the role, expertise, and experience of our overseas partners, without whom we could not effectively safeguard children and vulnerable adults. We recognise that the complexity of international social work demands we all work together to secure the best outcome possible for every beneficiary.

Our Year in Numbers

2,439
children
were helped through our Advice Line

483
children
were helped through our casework

(2,608 children were helped through our Advice Line, and 375 children through our casework in 2023/24)

We expanded our global network, of partners in over 130 countries. Forging new partnerships in countries including Malaysia, Uganda, Romania, USA, Germany, and Portugal.

Advice Line

We received 1,742 calls to our free national Advice Line
(1,863 in 2023/24)

The top 3 concerns raised across Advice Line calls were:

- Child Protection
- Children in care
- Immigration

(These were overseas assessments, child protection, and children in care in 2023/24).

187 local authorities were given advice
(191 local authorities in 2023/24)

We received calls concerning 130 different countries
(133 countries in 2023/24)

Casework

312
cases

Our casework services remain in demand. We managed 312 cases in 2024/2025.
(We managed 256 cases in 2023/24).

We received referrals from 83 local authorities and our cases were linked to 68 different countries.

Over 40% of our cases involved domestic violence or physical abuse (30% of cases involved domestic violence of physical abuse in 2023/24).

Family Reunification Project

71
new families
were welcomed onto the project

of which we supported **166 children**

(We worked with 48 families and 105 children in 2023/2024).

95% of families were supported in accessing more appropriate housing to accommodate the young people joining them in the UK.

(83% of families in 2023/24)

82% of young people were supported in registering for school and have been able to continue their education.

(84% of young people in 2023/24)

Training Sessions

327
professionals
attended a CFAB training in 2023/24

We widely promoted our International Social Work Certificate to child protection and child rights professionals.

(We trained 623 people in 2023/24. This was due to our global webinar on our Equity in Permanency Campaign, which did not take place in 24/25).

3 Lunch & Learn sessions

Trustee Report for the year ended 31 March 2025

(incorporating directors' report)

Our Objectives and Activities for the Year

Below we have outlined how we have met our strategic goals during the final year of our three-year strategy, taking us up to our 70th anniversary in 2025. In order to develop this strategy and our goals, we consulted with staff, trustees, child protection professionals and service users.

Objective 1: Through the delivery of our quality services, children have improved chances to remain safely with family, no matter where they are.

Since we were founded in 1955, CFAB has been at the forefront of our nation's cross-border child protection, ensuring every family, no matter where they are in the world, has the chance to be reunited. Through decades of work, we have earned our reputation as a trusted service, tackling complex problems that no other agency can solve.

As global conflict, climate change, and humanitarian disasters continue to impact the welfare of children around the world, we are very proud of the support we provide through our Family Reunification Support Services for asylum-seeking and refugee children in the UK.

Now in its sixth year, this valuable project provides support to unaccompanied children and young people who arrive in the UK to be reunited with family members here. We are delighted to have received funding from the Henry Smith Charity and the Calleva Foundation to continue this important work. Over the last year, our team has supported 150 children, enabling them to access education, appropriate health services and suitable housing.

The children have come from countries such as Afghanistan, Syria, Eritrea and Iran, but we have also seen a rising number from Palestine and Sudan as a direct impact of continuing conflict. These children have arrived in the UK to live with siblings, aunts and uncles. Our team has travelled to cities including but not limited to Liverpool, Birmingham, Manchester and Middlesbrough to meet them, developing rapport and building trust. The number of referral partners has also grown in the last twelve months as awareness of our unique project has risen. We have received referrals from organisations including Safe Passage, RAMFEL, the Helen Bamber Foundation, Together Now, Red Cross, Asylum Aid and the South London Refugee Association.

Along with the increasing number, our team has reported that refugee and asylum-seeking families are facing increasing difficulties and require more support. The cost-of-living crisis, local authority spending cuts and changes to legislation such as the Illegal Migration Act and the Safety of Rwanda Act meant that life has become even harder for these families.

We were delighted to expand the support we can offer to these children and their families this year. Following a grant from the Migrant Justice Greater London Fund, one of our caseworkers was able to undertake the Immigration Advice Authority (IAA, formerly OISC) Level 2 training and assessments. This has allowed us to start offering immigration advice on more complex cases, including applications outside immigration rules. Free immigration support and advice are scarce for refugees and asylum-seekers, particularly for those with complex cases. We are thrilled to be in the process of being able to offer this service, and our caseworker has described it as '*the final piece of the puzzle in the support we offer*'.

Trustees report for the year ended 31 March 2025 (incorporating directors' report)

We have continued to operate our Life Story Work project this year which was introduced during 2023/24 following a generous grant from the Educational Opportunity Foundation and more recently the Porticus Foundation. This is an evidence-based therapeutic service that uses a range of tools and activities to help beneficiaries explore their life. This exploration may include the creation of a Life Story Book or a memory box, using different ways to explore and explain events in their past. It helps children to make sense of their experiences and to develop a clear sense of identity. It can be very helpful for children who have experienced significant changes or traumatic events in their lives. Over the last year, we have supported 9 children, helping them work through their trauma and come to terms with their new lives. This new project has also led to new opportunities for CFAB. We are delighted to have partnered with Blue Cabin and Life Story Work International to create Life Story Work resources specifically for refugee children which we look forward to releasing in 2025-26.

Throughout the year, we managed a highly complex case referred to our 16.4 Guardianship service. As a 'Court Guardian', our role is to support the child and to help ensure that all decisions taken for or about them reflect their best interests. As this case draws to a close, we are eagerto expand this service and will be promoting our expertise to the judicial audience.

As in previous years, we have worked to expand our global capacity and have developed new partnerships with social workers in the USA, Romania, Germany and Portugal.

Measuring our impact and the outcomes of our work has remained a priority over the last year. We have worked to strengthen data collection across our services and secure feedback from our service users. Over the last twelve months, we are pleased to have requested outcomes on over 90% of our child protection and family reunification cases. We intend to keep refining this in the year ahead.

Objective 2: Through sharing our skills and expertise, children are better protected in vulnerable situations and arrive safely to their home, wherever that may be.

Over the last year, our specialist team has worked to protect vulnerable children and families, no matter where they are from.

Our national Advice Line remains a valuable source of advice and guidance to child protection professionals and members of the public. Over the last twelve months, we have responded to 1,742 enquiries relating to children linked to 130 countries. Calls came from 187 local authorities.

We completed 312 cases in the last year. This is an increase on the previous year, and we have seen a significant increase in the number of assessments requested, with many cases requiring multiple assessments of family members in different countries.

Throughout 2024-25, we were delighted to have continued our partnership with the Welsh Government under the 1996 Hague Convention. Through this contract, CFAB provides guidance and advice to Welsh unitary authorities on complex cases involving foreign judicial and social service systems. At the end of 2024, we were delighted to have been invited by AFKA (Association for Fostering, Kinship and Adoption) Cymru to present to their legal and fostering special interest groups to raise our profile within Wales. Additionally, we delivered a training session for court advisors at Cafcass Cymru.

Our social work team was audited in the autumn of 2024, and we received very positive feedback from domestic and international partners. The findings established that our casework is focused on achieving the best possible outcomes for children, our staff are highly motivated and knowledgeable, and our work is thorough and of a high standard.

We have focused on expanding our training offer to child protection practitioners over the last twelve months. We are pleased to have trained 327 professionals in the last year.

This includes Lunch & Learn sessions on good practice when supporting refugee families, understanding overseas assessments and navigating cross-border social work and a session on best practice assessments for unaccompanied minors at Buckinghamshire New University. Feedback has been excellent, with one attendee stating, "Great session. Incredibly informative. So important now as international aspects to childcare cases are increasing." We launched a new training programme on culturally inclusive practice in January 2025 and will be replicating this session in 2025/26. Finally, throughout the year, we were pleased to organise a study tour for a charity from Saudi Arabia. The charity, Mawaddah, aims to protect divorced women in Saudi Arabia. On their trip to the UK, we organised a roundtable discussion with representatives from the Global Social Service Workforce Alliance, Kinship Hub and Coram and a visit to Hillingdon local authority.

Beyond our training, we have worked to extend our resources for child protection practitioners. Following the launch of our Cultural Family Life Library in the previous year, we were very pleased to add two new country guides to the collection. We are aware that some professionals lack confidence or the tools to question cultural practices. These guides provide culture-specific information and guidance to help social workers better engage with diverse families. In 2024-25, we were pleased to add guides on Nigeria and Pakistan to our growing collection. We were especially grateful to the British Association of Social Workers for featuring the library in their member newsletters and for inviting two of our social workers to their 'Let's Talk about Social Work' podcast to discuss the importance of cultural competency within social work.

We anticipate releasing two new guides in 2025-26, focusing on Afghanistan and Poland.

CFAB's CEO, Carolyn Housman, seized opportunities throughout the year to raise awareness of our mission to uphold every child's right to family and to highlight CFAB's work. We were delighted to have the opportunity to contribute to the Families in Global Transition Conference, and then later in the year, Carolyn attended the Association of Lawyers for Children conference to deliver a specialist seminar on international casework. Finally, in March 2025, CFAB's social worker, Michael Nwoye, was invited to attend the Central Family Court Conference to take part in a panel discussion on culturally competent practice.

Over the last year, we have been an enthusiastic member of Family for Every Child, a global alliance of organisations working in 36 countries to improve the lives of children and families in need. Over the last twelve months, we participated in a Practice Exchange in Greece and Rome in which our practitioners shared good practice around supporting refugee and asylum-seeking children and families with other organisations. Additionally, we participated in the Children on the Move Working Group and the Kinship Working Group and are looking forward to collaborating further in 2025-26.

In October 2025, we celebrated the 100th anniversary of the International Social Service network. CFAB's CEO, Carolyn Housman and Chair, Michael Phair, attended the celebrations in Geneva along with our Service Manager, Fiona Robinson. This included an International Council meeting and productive meetings with several of our international partners. Carolyn was appointed Vice-Chair of the Professional Advisory Committee, and we continue to participate in the Strategy Working Group to plan for the future of the network.

Objective 3: Our advocacy results in a child's right to family being upheld in a meaningful way, so they know all options were explored and that decisions were taken solely on a child's best interest.

We have worked to amplify our voice and advocate for a child's right to family throughout the last year. In September 2024, we were very pleased to welcome the Chief Social Worker for Children and Families, Isabelle Trowler, to our offices. Isabelle expressed her admiration for our work and, in particular, applauded our Cultural Family Life Library, stating that "every social worker would benefit from having the Cultural Family Life Library on hand to support their practice."

We have built a strong relationship with the Kinship Team within the Department for Education and contributed to the new local authority guidance framework for supporting children who are cared for by extended family and friends. This statutory guidance was published in October 2025, and whilst CFAB is not directly referenced, we are pleased that overseas placements have been acknowledged for the first time. We are hoping that subsequent practice guides will be issued and are campaigning for one on international kinship care. We welcomed the new National Kinship Ambassador, Jahnine Davis, to our December reception, where she expressed her interest in our work, and we are looking forward to meeting her again in 2025.

In the autumn, we also soft-launched a new campaign, Strengthening Safeguards for Foreign-born Vulnerable Children, to express our concerns that current efforts to safeguard foreign-born children, particularly unaccompanied asylum-seeking children, meet existing legal obligations. Our aim is to contribute to revised guidance and provide cultural competency training for social workers and immigration officials. We have since held several productive meetings with senior staff in the Immigration and Asylum Unit within the Home Office and look forward to developing these in the next year.

Throughout the last year, we participated in the sector working group for the Global Care Reform Campaign launched by the Foreign Secretary, David Lammy MP, in January 2025. This aims to end the institutionalisation of children and advocate and strengthen family-based care. We have been working to link the campaign with our Equity in Permanency work, which was developed with our International Social Service network colleagues and to promote it throughout our international network.

CFAB's CEO, Carolyn Housman, acted as Chair of the Kinship Care Alliance for much of the last year, which has helped to raise awareness of international kinship care. Through this role, she has been in touch with the Secretary of State for Education, Bridgette Philipson MP and Minister for Children and Families, Janet Daby MP and has raised key issues around international kinship care and support for kinship carers overseas.

Beyond this, one of the many ways, in which we have raised awareness of our mission has been through our Cross-Border Child Safeguarding Working Group. This forum has enabled us to have meaningful discussions on a range of topics including the increase in child protection alerts, ongoing global conflict and family abandonment cases with colleagues from the Department for Education, the Ministry of Justice, the Foreign Commonwealth and Development Office, Border Force, the Children's Commissioner, and others.

We have made efforts to extend our advocacy work and to raise CFAB's profile in Scotland over the last twelve months. Though we were disappointed that international kinship care was not included in the newly published Scottish Guide, we have been advised that there will be opportunities to feed into a later addendum on permanence, which will include more detailed practice advice. Beyond this, CFAB's CEO was invited by the Scottish Association of Social Workers (SASW) to join their Anti-Racist Project team. The team is creating a suite of anti-racism resources for social workers, which included an exercise on working with overseas social services. We are pleased to be featured in their guides for further reading on this area.

We fed into the Scottish Government's Children's Hearing Redesign Consultation and were pleased to see our submission directly quoted in the published analysis. Beyond this, we have worked to raise our profile more widely by presenting at the Scottish Children and Families Standing Committee and by publishing an article with SASW in early 2025 on cultural competency. Additionally, we have been collaborating with East Lothian local authority to develop a factsheet on international kinship care, which we look forward to publishing in 2025-26.

Objective 4: We protect the health of our staff and our mission through good governance and financial stability.

The wide-ranging achievements listed in this Annual Report have only been made possible through the outstanding commitment and effort of the CFAB staff team.

Following our staff survey in early 2025, we were pleased that staff ratings for governance, satisfaction with our CEO and line management remained high. Additionally, there was a recognition that internal communication across the organisation had improved.

Ahead of our office lease expiring in July 2026, we have taken the opportunity over the last year to trial different working patterns with staff. These trials have been part of our broader strategy to improve staff retention. Following staff feedback and input, CFAB's Senior Management Team will be considering options of our future working space in 2025. In the meantime, we have maintained our hybrid working model but have maintained opportunities for staff collaboration and engagement with in-person quarterly meetings in which we allow time for strategic discussions, updates and social events.

We have remained committed to our Equality, Inclusion and Diversity strategy over the last twelve months, ensuring inclusivity in our practice from the recruitment of staff through to our service delivery. Furthermore, following presentations from members of Cafcass Family Justice Young People's Board, we are developing a strategy to better involve Experts by Experience within our work and look forward to setting up an Advisory Group in 2025.

In terms of CFAB's financial health, it has been a challenging time for fundraising and voluntary income. However, we were delighted with the results of our bi-annual Golf Day which took place in September 2024, and our sincere gratitude goes towards our long-standing patron Monir Sattaripour and the rest of the committee who help organise this special event. We were also pleased to successfully participate in the Big Give Christmas Challenge event which raised over £40,000. We are very grateful to the Esmee Fairbairn Foundation for continuing to fund our policy and public affairs work and to other funders including the Henry Smith Charity, the Schroder Foundation and the Bleu Blanc Rouge Foundation for their continued support.

How Our Activities Delivered Public Benefit

Having carefully considered the Charity Commission guidance on public benefit, in 2023/2024, CFAB has succeeded in:

1. **Providing specialist services to benefit vulnerable children through our free Advice Line and specialist casework services, as well as project work on specific issues like post placement support.**

We estimate that 2,439 children were helped through our free Advice Line, and 483 children through our casework (2,608 children were helped through our Advice Line, and 375 children through our casework in 2023/2024).

2. **Delivering a unique international social work training and development programme to build capacity in social work teams and other professionals.**

Over the last year, we have developed our series of Lunch & Learn training sessions. We delivered three webinars, which covered topics such as good practice when supporting refugee families, understanding overseas assessments and navigating cross-border casework in Pakistan. Additionally, we developed and delivered new training on cultural competency, which attracted both child protection professionals and staff from the NHS. We also ran a session with Buckinghamshire New University on best interest assessments for unaccompanied children. Additionally, we have promoted our International Social Work Certificate, an online training course to provide social workers and other child protection professionals with the knowledge and skills they need to handle casework involving another country.

3. **Influencing policy on international child protection issues and international kinship placement, providing expert advice and guidance to local and central Government, and participating in Government working groups.**

We worked to influence decision-makers over the last year and advocate for a child's right to family. This included contributing to the Department for Education's new local authority guidance framework for supporting children who are cared for by extended family and friends. We also held several meetings with the Home Office to discuss safeguarding measures for unaccompanied children arriving in the UK and have participated in the sector working group for the Global Care Reform Campaign led by the Foreign, Commonwealth and Development Office. In Scotland, we fed into the Scottish Government's consultation on the Children's Hearing System and contributed to the production of anti-racist resources with the Scottish Association of Social Workers.

The Challenges We Encounter in Our Work

CFAB has faced several challenges in the past year.

The rise in inflation and global instability has had an impact on our fundraising, with available grants and donations becoming smaller and less frequent. We are facing increased competition and longer lead times, which have meant we have struggled to achieve our targets.

Staff retention has remained an issue throughout the year. Gaps in staffing have affected all teams by stretching capacity and increasing workload. Beyond the increases in cases, we have also seen an increase in requests for assessments, which has increased the pressure on the social work team.

We continue to be very aware of the need to maintain a high level of security over our data and network, and have reviewed our processes, ensuring all staff have two-factor authentication, and we have re-examined how passwords are stored and shared. We have continued to run twice-yearly simulated phishing tests and hold regular refresher sessions on data protection.

Our Future Plans

CFAB's Board of Trustees approved a new five-year strategic plan for the organisation in April 2025. Within this plan, we have identified four key objectives for the organisation and will be working towards these until our 75th anniversary in 2030. Our five-year strategy sets out our vision of a world where every child has a safe place to call home. By strengthening our expertise, deepening our support, influencing policymakers and empowering practitioners, we can help to ensure children are reunited safely with their families.

Belief 1: No child will be unnecessarily deprived of family care. Children on the edge of or in the care system must have family explored first, regardless of their location.

Over 30,000 children in the care system have family members abroad who could look after them. CFAB plays a crucial role in ensuring that overseas family members are considered and assessed. We will work to ensure that child protection professionals know how to identify and assess relatives overseas and deliver a high-quality service promptly. We will work to achieve the best outcomes for children and further integrate Lived Experience in the development and evaluation of our services. Working with partners, we will explore the development of several new services, including the inclusion of international family members with Family Group Conferencing, Lifelong Links and Family Tracing.

Belief 2: Families should be supported to stay together.
Too often, families break down as a result of the trauma of forced migration or separation from loved ones. Children and their families should receive support to heal, preventing them from entering underfunded, overstretched care systems.

Using an evidence-based approach, we will advocate for enhanced Government support for vulnerable children and families in the future. As part of our Family Reunification services in the UK, we will continue to provide holistic and therapeutic support services to children. We will create a platform for families to connect and learn, where they can support one another and improve their lives in the UK. We will work to deepen our relationship with funders who understand the complexities of these challenges and allow us to work for children and families over an extended period of time. Finally, we will raise awareness of the need for greater cultural inclusivity in supporting families from diverse backgrounds.

Our Future Plans

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Belief 3: The systems which significantly affect the lives of children must prioritise their fundamental right to family.

The systems which significantly affect the lives of children must prioritise their fundamental right to family. We will work in partnership with domestic and international organisations, such as the International Social Service, Family for Every Child and the Family Reunification Network, to amplify our message of every child's right to family. We will support social care services in England, Wales and Scotland through training and seek statutory funding to grow our work. We will support the judicial system to make every effort to involve the child's voice in decisions that will affect their life through our Court Guardianship Service. We will strengthen our dialogue with the Government to ensure children's rights are adequately considered within immigration systems and aim to embed a child-rightsbased approach in decision-making.

Belief 4: CFAB must be an innovative, inclusive charity which supports staff learning, offering the right resources to achieve excellence in delivery and practice standards for children.

As an employer, we want to attract and retain high-calibre staff by offering a competitive package and the right infrastructure to support our national reach. We want to highlight our family-friendly policies that enable flexibility for hard-working, high-performing individuals. We will have clearly defined professional expectations and development plans in place for all roles. We will work to ensure our income-generation plans match the resource requirements needed for our five-year growth. Partnership working will underpin our activities, and we will prioritise collaborative working within the sector and around the world.

Financial Review

At the end of the reporting year, CFAB had a deficit of (£60,595), 2024: a deficit of (£88,515).
Earned income in the form of casework/membership fees/training constituted 50%, of the charity's income, 2024: 46%.

We received £293,000 of voluntary income, (£108,000) below budget, 2024: £349,000 and £352,000 of earned income, (£49,000 above budget), 2024: £329,000. We have achieved £158,000 of savings in both direct and indirect costs. Our diligent staff have helped ensure our ongoing financial strength.

We close the financial year with reserves at 9 months operating costs. After removing our financial and legal obligations, we are left with free reserves which are the equivalent of 4.9 months operating costs.

In order to manage our financial stability, CFAB will continue to work to strengthen our relationships with local authorities to further develop our earned income for services provided and will aim to boost participation in our pre-payment scheme to provide a steady income.

With regards to voluntary income, we will continue to submit high quality funding bids and strengthen our relationships with donors and prospects. We will plan events in addition to our 70th Anniversary dinner in 2025/26and boost our major donor giving. As with many charities of our size, financial sustainability can be a struggle in uncertain times. However, we are confident we remain a going concern in the short- and long-terms.

Designated Funds

Trustees have set aside £77,000 of unrestricted funds for business continuity. This fund makes up part of the total reserves.

Reserves Policy

The Trustees have decided that it is appropriate to set a minimum level of free reserves to cover known wind-up costs and so that we can respond to risks that are likely to require a period of adjustment or take action to capitalise quickly on major unforeseen and strategic opportunities.

This is particularly important given current global instability and rising costs. Our assessment of the reserves we require is the equivalent of three to six months' planned expenditure, which is between £255,083 to £510,166. These reserves are necessary to manage day to day operating risks, providing cash flow, creating a "buffer" against any mismatch in timing between income and expenditure, and ensuring funds are reasonably available for day-to-day management.

The reserves policy will be kept under review and reserve levels adjusted as perceptions of risk and other factors change.

Fundraising

Legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes".

Though CFAB does not undertake widespread fundraising from the general public, our team has focused on securing grants from trusts and foundations and major gifts from individual supporters. Such amounts receivable are presented in our accounts as "Donations and legacies" and are all voluntary in nature.

Like many charities in the UK, we faced a difficult fundraising environment in 2024-25 and we were disappointed not to reach our targets. We were very grateful to receive renewed support from the Schroder Foundation, the Bleu Blanc Rouge Foundation, the Esmee Fairbairn Foundation and the Henry Smith Charity. Additionally, funding from the Educational Opportunity Foundation towards our Life Story Work and the generosity of the Calleva Foundation enabled us to support unaccompanied minors arriving in the UK and was very much appreciated. We were delighted to participate in the Big Give Christmas Challenge through which we raised over £40,000.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fundraisers, or third parties. The day-to-day management of all income generation is delegated to the Executive Team, which is accountable to the Trustees.

Although CFAB is not required to be bound by any regulatory scheme, the charity complies with the relevant codes of practice. Our terms of employment require staff to behave reasonably at all times; as we do not widely approach individuals for funds, we do not specify such terms to fundraising activities and nor do we consider it necessary to design specific procedures to monitor such activities. CFAB is registered with the Fundraising Regulator.

Looking Ahead

CFAB's mission remains the same: to use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. As we look ahead to the upcoming year, we reaffirm our commitment to protecting the most vulnerable children and ensure their right to a family life is upheld. Our strategic plan for2025-2030 is focused on the change that must happen to keep children safe with their families. These have been outlined above in Our Future Plans.

Structure, Governance and Management

Part of our objectives includes ensuring our governance framework is robust and enables us to achieve our mission. This section explains how we achieve this.

Governing Document

CFAB is registered in England and Wales as a charitable company limited by guarantee. It is registered with Companies House (number 04025539) and the Charity Commission (number 1085541). The activities of the company and certain governance rules are laid out in the Memorandum and Articles of Association. The Board of Trustees, who in turn delegate day-to-day management to the Chief Executive Officer, govern the Charity.

Recruitment & Appointment of the Board

CFAB's Articles of Association permit it to have a "maximum of sixteen" Trustees. The Board does not see the number as a target, and in accordance with the Charity Commission agrees only to have the number of Trustees needed to fulfil their duties to the charity, with a minimum of four. This must include three officers: Chair, Vice Chair, and Treasurer. CFAB also includes the President as an officer. The Board is responsible for assessing skills gaps and seeking to identify the profile of Trustees which would best serve the organisation's needs as vacancies become available. The role of a Trustee is open to anyone who has the required skills or can add value.

In 2020/21 we introduced diversity monitoring throughout CFAB, to ensure that we continue to be an inclusive organisation and that we focus on characteristics that are meaningful in our work, such as being more inclusive of those who have lived-in experience such as experience of kinship care. This has included reviewing all of our recruitment practices and ensuring diversity amongst our Trustees. In the interests of transparency and diversity, the Board may advertise all Trusteeships via traditional or social media, Trustee recruitment websites, or by sharing the advertisement with suggested candidates who meet the skills required. Prospective Trustees are asked to submit their CVs to the full Board for its consideration and eventual approval of the appointment. All Trustees participate in a structured induction so they can fulfil their role effectively. Trustees are not paid.

Board Induction & Training

As part of their selection and subsequent induction, our potential/new Board members are invited to meet our Chief Executive, Chairman and other Trustees to talk through the role and responsibilities of Trustees, the work of the charity and its governance structures. New Board members are given our organisational strategy and other information including promotional materials and funder reports. They will also attend a half-day induction with senior management team members and participate in our weekly allocation of cases meeting, to ensure familiarity with the core content of our work. Board members are invited to attend the charity's events and receive updates on the charity's work via the Chief Executive's report which is presented as a key agenda item at each Board meeting.

Management Framework

The Board is responsible for ensuring good governance across CFAB. It appoints and provides line management and advice to the Chief Executive as necessary. It provides strategic guidance to the senior management team to fulfil their role and to the Chief Executive to take full operational responsibility for the running of the organisation.

The Board takes advice from the Chief Executive and has such oversight as is necessary to approve and make decisions, including in relation to key issues such as: review and approval of the strategic plan; horizon scanning and management of risk; approval of the annual budget; approval of any exceptional expenditure or loans; performance measurement of operations; revision of CFAB's core mission; any proposed changes to name or branding; the establishment of strategic alliances; major structural changes; input to the appointment of Senior Management Team, in partnership with the Chief Executive.

The Board delegates authority to the Chief Executive for all operational matters and the management of the charity, and for such strategic issues as are delegated by the Board to the Chief Executive. The Chief Executive is required to provide regular, comprehensive updates to the Board regarding: progress in delivering organisational strategy and core services; financial health of the organisation; key operational matters and staffing changes; key changes to the external environment including risks, opportunities and threats which may have a bearing on CFAB's ability to deliver its core mission.

The Board meets four times a year. There are separate meetings of Board sub-committees, generally four times per year and held one month before the full Board meeting. The Board reviews the major risks to which the charity is exposed on a quarterly basis. Identified risks fall broadly into three categories: operations, finance and reputation. The Board has established procedures to mitigate these as far as possible. Whilst these procedures can mitigate major risks, the Board is aware that systems can only provide reasonable – and not absolute – assurance that key risks have been adequately identified and managed. Internal control procedures are designed to highlight the progress made towards achieving our mission, to maintain expenditure within the limits of available income and to safeguard our assets.

The Finance and HR Group is responsible, on behalf of the Board, for oversight of good financial and governance management, including: monitoring of financial targets and performance; audit oversight; risk management oversight; assurance that financial planning and control processes are in place and being implemented in financial policies and controls operated by the staff team; assurance that HR policies and procedures are in place and being implemented. The Finance and HR Group also reviews the remuneration packages of senior management of the organisation.

The Policy and Practice Group is responsible, on behalf of the Board, for oversight of good policy in relation to the delivery of CFAB's core services and social work practice including: regular monitoring and evaluation to ensure quality of services; review quarterly statistics on service provision and service users' feedback; consideration of charity impact; periodic review of Social Work policies.

The Marketing Group is responsible, on behalf of the Board, for oversight of CFAB's major communication channels and planned promotions. It has a particular focus on the business-to-business promotion of the charity to local authorities.

The Voluntary Income Group is responsible, on behalf of the Board, for oversight of good policy as relates to the delivery of CFAB's fundraising work. It also oversees much of CFAB's event schedule, particularly when events relate to fundraising initiatives and profile-raising.

Remuneration

The governing principles of the charity's remuneration policy are as follows, to ensure delivery of the charity's objectives:

- to attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness;
- that remuneration should be equitable and coherent across the organisation;
- to take account of the purposes, aims and values of the Charity;
- to ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

All salaries are reviewed and benchmarked against comparable jobs at similar London based charities and general prevailing market rates. The General Pay Award is considered each year and is based on a range of indices such as Retail Price Index, Consumer Price Index and comparison to what others are doing in regards to salary rises in the third sector.

The senior management team sits within the framework of the salary structure as set out above. Remuneration for the year ended 31 March 2025 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Conflict of Interest

We keep a register of interests for all Trustees to pro-actively manage any conflicts of interest. Should they arise, the Trustee in question must recluse him- or herself from the discussion.

Risk Management

Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors to the organisation. CFAB has the appropriate level of insurance to meet its obligations with respect to employees and Trustees and otherwise has a Business Continuity Plan to cover extreme eventualities. The Trustees assess three categories of major risk on a quarterly basis, these include: operational, financial, and reputational. The charity's key risks and mitigating actions include:

Risk: An inability for us to secure services overseas due to inadequate standards of delivery.
Mitigating action: We seek to mitigate this through our work in the International Social Service network.

Risk: Failure to raise anticipated fundraising income causes us to cut services to communities in need.
Mitigating action: We continuously seek to diversify our voluntary income and ensure not more than 10% of our income comes from any one source. We are looking for new funders both nationally and internationally, we are strengthening our relationships with donors and their own networks.

Risk: Data protection breach due to faulty IT systems or poor internal controls.
Mitigating action: We have introduced two factor authentication for access to our shared drive. We have segregated data onto three different drives, to protect information if one drive is subject to corruption or an attack. All computers are remotely monitored by our IT contractors to ensure adequate anti-virus is in place and no malware is detected. We are seeking funds for additional CFAB laptops and enhanced security protocols.

Reference and Administrative Details for the year ended 31 March 2025

Registered name of charity

Children and Families Across Borders (CFAB)

Charity registration number

1085541

Address of principal office

Children and Families Across Borders (CFAB)
134/136 Buckingham Palace Road
London
SW1W 9SA

Company registration number

04025539

Trustees

Chair: Mr Michael Phair

Vice Chair: Ms Anita Kara, BSc (Hons), MBA, MCIM, FRSA

Treasurer: Mr Hirsh Sharma BA DMS CGMA AICPA

Mr Douglas Lewis CBE

Mr Christopher Hames KC

Dr David N. Jones, PhD, MA (Nottm) BA (Hons) (Oxon), CQSW

Mr Mark Tate, MA (Hons), Oxon, MCSI

Ms Victoria Mellor

Ms Angie Garvich

Ms Anna Nash (resigned 10th February 2025)

Mr Richard Morris MBE

Ms Cornelia Andrecut

Ms Hilka Holman

Mrs Karina Kim Peen

Mr James Cox

Ms Marija Martinovic (appointed 26th July 2024)

CEO

Ms Carolyn Housman

Honorary positions

President Mr Douglas Lewis CBE

Patrons

Royal Patron Her Royal Highness Princess Alexandra

Mrs Dalal Al-Duwaisan

Sir Harvey McGrath

Mrs Sarah Sillem

Mr Steve Rider

Mrs Monir Sattaripour

Baroness Scotland, PC, KC

Auditors

SCB (Accountants) Limited
31 Sackville Street
Manchester
M1 3LZ

Solicitors

Paul Hastings (Europe) LLP
100 Bishopsgate
London
EC2N 4AG

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Relationships

CFAB is the UK member of the International Social Service network.
CFAB is a member of the Kinship Care Alliance.
CFAB is a member of Family for Every Child.

Statement of Trustees' Responsibilities for the year ended 31 March 2025

The Trustees (who are also directors of Children and Families Across Borders (CFAB) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

1. **Select suitable accounting policies and then apply them consistently;**
2. **Observe the methods and principles in the Charities SORP 2019 FRS102;**
3. **Make judgements and accounting estimates that are reasonable and prudent;**
4. **State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;**
5. **Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.
This report was approved by the Trustees on 22nd September 2025 and signed on its behalf, by:

Michael Phair
Chair of the Board of Trustees

Report of the Independent Auditor to the Trustees of Children and Families Across Borders (CFAB)

Opinion

We have audited the financial statements of Children and Families Across Borders (CFAB) for the year ended 31st March 2025, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account, balance sheet, Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditor to the Trustees of Children and Families Across Borders (CFAB)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements: and
- The directors' report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;

Responsibilities of directors

As explained more fully in the directors' responsibilities statements set out on page 7, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and how it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We discussed with the trustees the policies and procedures in place regarding compliance with laws and regulations. We discussed amongst the audit team the identified laws and regulations, and remained alert to any indications of non-compliance.

Report of the Independent Auditor to the Trustees of Children and Families Across Borders (CFAB)

During the audit we focussed on laws and regulations which could reasonably be expected to give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, Charity Act 2011, SORP 2019, employment law and health and safety. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

- We reviewed systems and procedures to identify potential areas of management override risk. In particular, we carried out testing of journal entries and other adjustments for appropriateness,
- We reviewed accounting policies for evidence of management bias and ensured that the accounting policies were correctly applied to the financial statements.
- We reviewed minutes of Trustee Board meetings, any correspondence with the Charity Commission and reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.
- We agreed the financial statement disclosures to underlying supporting documentation, made enquiries of management and officers of the charitable company regarding laws and regulations applicable to the organisation and discussed whether there had been any known breaches of laws and regulations in order to consider any possible further considerations or impact upon the Charity.
- We reviewed the risk management processes and procedures.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities.

This description forms part of our auditor's report. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jeffrey Bor FCA (Senior Statutory Auditor)
for and on behalf of
SCB (Accountants) Limited
Chartered Accountants
Statutory Auditors

31 Sackville Street
Manchester
M1 3LZ

Date: 25.09.2025

Statement of Financial Activities

(Incorporating Income and Expenditure Account)
For the year ended 31 March 2025

		Unrestricted funds	Designated funds	Restricted funds	2025	2024*
	Notes	**£**	**£**	**£**	**£**	**£**
Income & endowments						
Grants & donations	2	192,873	-	5,000	197,873	171,763
Income from charitable activities	3	536,529	-	224,655	761,183	784,694
Fundraising income	4	82,987	-	-	82,897	7,085
Investment income	5	25,354	-	-	25,354	10,061
Total income		837,742	-	229,655	1,067,397	973,603
Expenditure						
Cost of raising funds	6	113,935	-	-	113,935	112,274
Expenditure on charitable activities	7	778,331	-	235,726	1,014,057	949,844
Total expenditure		892,266	-	235,726	1,127,992	1,062,118
Net income/ (expenditure) before transfers		(54,524)	-	(6,071)	(60,595)	(88,515)
Transfers between funds				-	-	-
Net movement in funds		(54,524)	-	(6,071)	(60,595)	(88,515)
Reconciliation of funds Total funds brought forward		790,676	127,154	104,737	1,022,567	1,111,082
Total funds carried forward		**736,152**	**127,154**	**98,666**	**961,972**	**1,022,567**

All income and expenditure has arisen from continuing activities.

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

The notes on pages 36-56 form part of these financial statements.

*Previous year it was an independent examiner's report.

Balance Sheet as at 31 March 2025

(Company no: 04025539)

		2025		2024*	
	Notes	**£**	**£**	**£**	**£**
Tangible Fixed Assets	10		-		-
Current assets					
Debtors and prepayments	11	129,296		87,609	
Cash at bank and in hand		1,106,519		1,170,282	
		1,235,815		1,257,891	
Liabilities					
Creditors: due within one year	12	(273,843)		(235,324)	
Net current assets			961,972		1,022,567
Net assets			961,972		1,022,567
The funds of the charity					
Restricted funds	13	98,666			104,737
Unrestricted funds					
General funds	14	736,152			790,676
Designated funds		127,154			127,154
Total charity funds		961,972			1,022,567

*Previous year it was an independent examiner's report.

Balance Sheet as at 31 March 2025

(Company no: 04025539)

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.

The financial statements were approved by the Trustees and authorised for issues on 22nd September and signed on their behalf by:

Michael Phair
Chair of the Board of Trustees

The notes on pages 36 - 56 form part of these financial statements.

Statement of cash flows for year ended 31 March 2025

	Notes	2025	2024
		£	£
Net cash inflow/(outflow) from operating activities	16	(89,116)	(13,478)
Cash flows from investing activities			
Investment income – bank interest		25,354	10,061
Net cash inflow/(outflow) from investing activities		25,354	10,061
Decrease in cash and cash equivalents in the year		(63,763)	(3,416)
Cash and cash equivalents at the beginning of the year		1,170,282	1,173,698
Total cash and cash equivalents at the end of the year		1,106,519	1,170,282

The notes on pages 36-56 form part of these financial statements.

Net Debt Reconciliation for the year ended 31 March 2025

	As at 1 April 2024	Cash flows	As at 31 March 2025
		£	£
Cash	1,170,282	(63,763)	1,106,519
Total	1,170,282	(63,763)	1,106,519

	As at 1 April 2023	Cash flows	As at 31 March 2024
		£	£
Cash	1,173,698	(3,416)	1,170,282
Total	1,173,698	(3,416)	1,170,282

Notes the financial statement for the year ending 31 March 2025

1 Accounting Policies

a) Basis of preparation of financial statements

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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children and Families Across Borders (CFAB) meets the definition of a public benefit entity under FRS 102. The financial statements are presented in Sterling (£) and are rounded to the nearest £.

b) Legal status of the Charity

The Charity is a company limited by guarantee, incorporated in England, United Kingdom. The members of the company are the Trustees named on page 25. 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. Registered address being: 134/136 Buckingham Palace Road, London SW1W 9SA.

c) Going concern

The financial statements have been prepared on a going concern basis which forecasts that the charity will have adequate resources to continue in operational existence for a period of at least 12 months from the date of this financial report.
The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. A forecast has been prepared for a period of more than 12 months from the date of approval of these financial statements. The forecast indicates that, whilst taking into account reasonable downsides, sufficient funds are expected to be generated within the charity so as to meet liabilities as they fall due.

d) 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 which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.
Grants (including government) and donation income is received from trusts and individual donors and includes Gift Aid where applicable.
Membership fees are recognised equally over the period of each individual membership, and deferred income is included in creditors.
Casework fees are recognised at the time of invoicing unless the complexity and estimated time to complete the work extends over one month, in which case it is recognised over the expected time to complete the case, and deferred income is included in creditors.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party; it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds comprise the costs of advertising and promoting events and the costs of running the events and associated costs, and include an apportionment of other staff and support costs. Expenditure on charitable activities includes social worker staff costs and overseas casework costs and an apportionment of other staff and support costs.
Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity and have been allocated between staff, premises, other and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. allocated between cost of raising funds and expenditure on charitable activities. All the general support and governance costs are allocated to activities on the basis of staff cost of each activity.

h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- **Fixtures & fittings** — **25% straight line**
- **Computer equipment** — **33% straight line**

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income, Lease deposit and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

j) 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.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any impairment.

l) Pensions

Employees of the charity are entitled to join a People's Pension Scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

m) Operating leases

Rental charges are recognised as an expense over the term of the lease on a straight line basis.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost, all other assets and liabilities are recorded at cost which is their fair value.

o) Taxation

The company 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 company 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

p) Foreign currency translation

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of Financial Activities.

q) Termination payments

Termination payments are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for such payments. The charity recognises termination payments when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination payments as a result of an offer made to encourage voluntary redundancy.

r) Judgement and critical accounting estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

Allocation of support costs - Support costs relate to those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include back-office costs, premises, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. All the general support and governance costs are allocated to activities on the basis of staff cost of each activity.

s) Use of Volunteers

The charity from time to time relies on volunteers to be involved in the fund raising activities. This use of volunteers in the course of undertaking the charitable and income generating activities is not recognised within the Statement of Financial Activities.

Notes the financial statement for the year ending 31 March 2025 (continued)

2 Grants & donations

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
General donations	68,057	5,000	73,057	64,000
Foundations				
Esmee Fairbairn	57,656	-	57,656	-
Schroder Foundation	25,000	-	25,000	-
Bleu Blanc Rouge Foundation	25,000	-	25,000	-
Forrester Family Trust	-	-	-	25,000
Bromley Trust	-	-	-	10,000
Other small grants	17,160	-	17,160	47,763
	192,873	5,000	197,873	171,763

The grants and donations income in 2024 totalling £171,763 was attributed to unrestricted funds.

Notes the financial statement for the year ending 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025
2025	**£**	**£**	**£**
Family reunification services	-	90,000	90,000
Membership fees	102,014	-	102,014
Casework fees	417,588	-	417,588
Training/other income	12,626	-	12,626
Life story work	-	45,000	45,000
Advice line	-	11,674	11,674
Other grants	1,100	37,981	39,081
Other income	3,201	-	3,201
Welsh Central Authority	-	40,000	40,000
Total	536,529	224,655	761,183

Notes the financial statement for the year ending 31 March 2025 (continued)

	Unrestricted funds	Restricted funds	Total 2024
2024	**£**	**£**	**£**
Family reunification services	-	124,559	124,559
Membership fees	125,093	-	125,093
Casework fees	314,310	-	314,310
Training/other income	7,440	-	7,440
Life story work	-	15,000	15,000
Advice Line	-	20,000	20,000
Other grants	119,101	10,169	129,270
Other income	9,021	-	9,021
Welsh central authority	-	40,000	40,000
Total	574,966	209,728	784,694

Notes the financial statement for the year ending 31 March 2025 (continued)

4 Fundraising income

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
ICP Event	-	-	-	7,085
Golf Event	82,987	-	82,987	-
Total	82,987	-	82,987	7,085

5 Investment income

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Bank interest	25,354	-	25,354	10,061
Total	25,354	-	25,354	10,061

Investment income in previous year relate to unrestricted funds.

Notes the financial statement for the year ending 31 March 2025 (continued)

6 Raising funds

	Direct costs	Support costs	2025
2025	**£**	**£**	**£**
Staff costs	71,721	15,639	87,360
Other staff costs	-	909	909
Premise costs	-	2,905	2,905
Governance and finance costs	-	2,016	2,016
Event costs	19,774	-	19,774
Other allocated costs	971	-	971
Cost of raising funds	92,466	21,469	113,935

	Direct costs	Support costs	2024
2024	**£**	**£**	**£**
Staff costs	88,078	17,101	105,179
Other staff costs	-	1,370	1,370
Premise costs	-	3,314	3,314
Governance and finance costs	-	1,188	1,188
Event costs	281	-	281
Other allocated costs	943	-	943
Cost of raising funds	89,302	22,973	112,274

Raising funds expenditure in 2025 include £NIL (2024: £nil) restricted and £113,935 (2024: £112,274) unrestricted

Notes the financial statement for the year ending 31 March 2025 (continued)

7 Analysis by charitable activities expenditure by activity

	Direct costs	Support costs	2025
2025	**£**	**£**	**£**
Advice Line	97,451	19,283	116,733
Overseas assessments	568,815	114,033	682,848
UK assessments	108,864	5,502	114,367
Training	97,129	2,979	100,109
Cost of charitable activities	872,260	141,798	1,014,057

	Direct costs	Support costs	2024
2024	**£**	**£**	**£**
Advice Line	103,091	18,640	121,730
Overseas assessments	454,010	66,471	520,482
UK assessments	207,680	39,458	247,138
Training	53,362	7,132	60,494
Cost of charitable activities	818,142	131,701	949,844

Charitable activities expenditure in 2025 include £235,726 (2024: £245,517) restricted and £778,331 (2024: £704,327) unrestricted. Support costs have been allocated between charitable activities and other trading activities on the basis of staff cost and allocated to activity according to staff cost.

Notes the financial statement for the year ending 31 March 2025 (continued)

7a Support costs

	Charitable activities	Raising funds	2025
2025	**£**	**£**	**£**
Salaries	103,293	15,639	118,932
Other staff costs	6,006	909	6,915
Premises	19,184	2,905	22,089
Finance & governance costs	13,314	2,016	15,330
Total	141,798	21,469	163,266

	Charitable activities	Raising funds	2024
2024	**£**	**£**	**£**
Salaries	98,039	17,101	115,140
Other staff costs	7,852	1,370	9,221
Premises	18,999	3,314	22,313
Finance & governance costs	6,811	1,188	7,999
Total	131,701	22,973	154,673

Finance and Governance costs include £1,649 (2024: £1,430) for bank charges, £3,631 (2024: £3,818) for financial admin charges, £35 (2024: £35) for data protection advice, £638 (2024: £33) for trustee expenses, £982 (2024: £1,342) for trustee indemnity and cyber insurance, £-1,333 (2024: £-4,182) for bad debt provision and £8,640 (2024: £4,680) for audit fees/examiner fees. The costs also include £1,088 for exchange differences (2024: £842)

Notes the financial statement for the year ending 31 March 2025 (continued)

8 Analysis of staff costs and key management personnel

	2025	2024
	£	£
Wages and salaries	690,617	691,064
Social security costs	71,838	69,446
Pension costs	30,933	18,195
Total	793,388	778,705

The average monthly head count was 19 (2024:19) and analysis of the staff employees in the year were:

	2025	2024
Social Workers & Caseworkers	10	10
Fundraising & Marketing	2	2
Administration & Finance	4	4
Chief Executive	1	1
Policy	1	1
Local Authority Engagement	1	1

The number of employees whose total employee benefits excluding pension contributions earning over £80,000, classified within bands of £10,000 is as follows:

	2025	2024
£80,000-£89,999	1	1
£90,000-£99,999	0	0
£100,000-£110,000	1	1

Notes the financial statement for the year ending 31 March 2025 (continued)

The Charity considers that the key management personnel comprise the Trustees and the Senior Management Team - who are the Chief Executive, Deputy CEO/ Head of Fundraising, Finance and HR Manager, Principal Social Worker. The total employee benefits including employer pension contribution of the key management personnel of the charity were £257,697(2024: £247,194).

9 Related party disclosures

During the year, 6 Trustees contributed £15,638 (2024: £12,300 - 6 Trustees) to the charity. This is included in Donations.

No remuneration or reimbursed expenses were paid to the Trustees during the year (2024- £Nil).

There were no other related party transactions (2024: None).

10 Fixed Assets

	Fixtures and Fittings £	Computer Equipment £	Total £
Cost		**£**	**£**
At start of year	7,454	35,022	42,476
Additions	-	-	-
At end of year	7,454	35,022	42,476
Depreciation			
At start of year	7,454	35,022	42,476
Charge for year	-	-	-
At end of year	7,454	35,022	42,476
Net book value at end of the year	-	-	-
Net book value at the start of the year	-	-	-

At 31 March 2025, all tangible fixed assets had been fully depreciated. The assets remain in operational use by the charity, although their carrying value is nil.

Notes the financial statement for the year ending 31 March 2025 (continued)

11 Debtors

	2025	2024
	£	£
Trade debtors	67,184	41,684
Pre-payments	39,598	13,411
Accrued income	-	10,000
Lease deposit	22,514	22,514
Total	129,296	87,609

Notes the financial statement for the year ending 31 March 2025 (continued)

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	51,322	68,360
Other creditors	9,745	11,830
Accruals	60,602	51,712
Deferred income (note below)	128,164	81,733
Taxation and social security	24,011	21,689
Total	273,843	235,324

Notes the financial statement for the year ending 31 March 2025 (continued)

Deferred income reconciliation

	2025	2024
	£	£
Balance brought forward	81,733	77,235
Amount released to the Statement of Financial Activities	(93,526)	(142,515)
Amount received in the year	139,957	147,013
Balance carried forward	128,164	81,733

The balance of deferred income carried forwarded is as follows: £48,821 for Membership fees received in advance (2024: £57,500), £132 for a rent account (2024: £6,027), £32,590 for Advance billing provision (2024: £18,206), £12,071 for Rank Foundation (2024: £Nil) and £34,550 for St James's Palace Event Donations (2024: £Nil).

13 Restricted funds

	Balance at start of year	Income	Expenditure	Transfers	Balance at end of year
2025	**£**	**£**	**£**	**£**	**£**
Family Reunification Services	100,737	90,000	(113,814)	-	76,923
OOSOOM Campaign	1,000	-	-	-	1,000
Advice Line	-	-	-	-	-
Life story work	-	50,000	(46,748)	-	3,252
Other grants	3,000	37,981	(23,491)	-	17,491
Other income	-	11,674	(11,674)	-	-
Welsh Central Authority	-	40,000	(40,000)	-	-
Total	104,737	229,655	(235,726)	-	98,666

Notes the financial statement for the year ending 31 March 2025 (continued)

	Balance at start of year	Income	Expenditure	Transfers	Balance at end of year
2024	**£**	**£**	**£**	**£**	**£**
Family reunification services	107,980	124,559	(131,802)	-	100,737
OOSOOM Campaign	1,000	-	-	-	1,000
Life Story Work	1,500	15,000	(16,500)	-	-
Advice Line	8,000	20,000	(28,000)	-	-
Other grants	-	10,169	(7,169)	-	3,000
Other income	22,046	-	(22,046)	-	-
Welsh Central Authority	-	40,000	(40,000)	-	-
Total	140,526	209,728	(245,517)	-	104,737

Notes the financial statement for the year ending 31 March 2025 (continued)

Description, nature and purpose of restricted fund

Family Reunification Services

We are very grateful to have received funding from the Calleva Foundation, the Henry Smith Charity and the Dulverton Trust towards our Family Reunification Service, which supports children from overseas who have come to live with family members in the UK.

Advice Line

We are very grateful to the Eveson Charitable Trust which contributed to the costs of running our Advice Line, allowing us to provide guidance on cross-border children and family cases and international child protection to professionals and members of the public.

Life Story Work

We are delighted to have received support from the Educational Opportunity Foundation, the Porticus Foundation, Michael Cornish Charitable Trust and the Alchemy Foundation to support our Life Story Work project for refugee children in the UK.

Welsh Central Authority

The Welsh Government contracted CFAB to manage cross-border family and children casework under the 1996 Hague Convention. Our expertise has been entrusted to ensure every Looked After Child in Wales has the potential to remain with family, and international placements are explored.

Other restricted grants

We are very grateful for the support of The Esmee Fairbairn Foundation for supporting our policy and public affairs work and to the Rank Foundation for inviting us to be part of their Time to Shine programme.

Notes the financial statement for the year ending 31 March 2025 (continued)

14 Unrestricted funds

	Balance at start of year	Income	Expenditure	Transfers	Balance at end of year
	£	£	£	£	£
Unrestricted fund	790,676	837,742	(892,265)	-	736,152
Designated fund					
Emergency fund	50,000	-	-	-	50,000
Business continuity fund	77,154				77,154
Total	127,154				127,154
General funds - 2025	917,831	837,742	(892,265)	-	863,306
General funds - 2024	970,556	763,875	(816,600)	-	917,831

General funds

For the purposes of managing day-to-day operating risks, providing cash flow, and creating a "buffer" against any mismatch in timing between income and expenditure, our current assessment is that we require the equivalent of three to six months' planned expenditure. This is approximately £255,083 to £510,166.

Designated funds

Business continuity fund

Trustees have created a Designated Fund to ensure CFAB can continue critical operations in the case of an emergency or significant disruption. This includes management of security breaches, power outages, disasters in countries in which we deliver services. £50,000 is reserved for this purpose. The fund currently sits at £77,000.

Emergency fund

In 2019, in response to growing demand for our emergency support work, Trustees created an Emergency Fund within our reserves, which can be drawn down with Trustee approval. This allows us to initiate immediate interventions for children suffering from war or natural disasters, with the expectation that continued operations are funded by donations, grants and other sources. If seed funding is found elsewhere, released emergency funds should be replenished. This fund currently sits at £50,000.

Notes the financial statement for the year ending 31 March 2025 (continued)

15 Net assets by funds

	General funds	Designated funds	Restricted funds	2025
	£	£	£	£
Current assets	1,009,995	127,154	98,666	1,235,815
Creditors falling due in less than one year	(273,843)	-	-	(273,843)
Total	736,152	127,154	98,666	961,971

	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Current assets	1,026,000	127,154	104,737	1,257,891
Creditors falling due in less than one year	(235,324)	-	-	(235,324)
Total	790,676	127,154	104,737	1,022,567

Notes the financial statement for the year ending 31 March 2025 (continued)

16 Reconciliation of net income to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	(60,595)	(88,515)
Adjustments for:		
Depreciation charges	-	1,322
Interest	(25,354)	(10,061)
(Increase)/decrease in debtors	(41,687)	73,181
Increase in creditors	38,519	10,596
Net cash flow/(outflow) from operating activities	(89,116)	(13,478)

Notes the financial statement for the year ending 31 March 2025 (continued)

17 Operating lease commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

At 31 March 2025, the company had total future minimum lease payments under non-cancellable operating leases as follows:

	Rent	Other	2025	Rent	Other	2024
	£	£	£	£	£	£
Minimum Lease Payments						
In one year	23,578	588	24,166	23,578	588	24,166
Between two & five years	5,894	588	6,482	29,472	588	30,060
	29,472	**1,176**	**30,648**	**53,050**	**1,176**	**54,226**

Operating lease payments recognised as an expense during the year £24,166 (2024: £24,166).

Thank you to our supporters

Alchemy Foundation
Baron Davenport's CharityBatchworth Trust
BBC Children in Need
Bleu Blanc Rouge Foundation
Bromley Trust
Calleva Foundation
Charles S French Charitable Trust
Dulverton Trust
Educational Opportunity Foundation (formerly the British and Foreign Schools Society)
Esmée Fairbairn Foundation
Eveson Charitable Trust
Forrester Family Trust
Henry Smith Charity
John Beckwith Charitable Trust
Leigh Trust
Michael Cornish Foundation
Migrant Justice Greater London
Porticus Foundation
Rank Foundation
Schroder Foundation
Simon Gibson Charitable Trust
Vodafone Connected
Wyn and Ken Lo Memorial Foundation
Paul Hastings LLP

And to our wonderful volunteers and secondees

James Purtill
Geanina Savu
Milo Dickens
Jenna Peterson
Sara Bellamio

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HUMAN RIGHTS | PRISON REFORM

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The Henry Smith Charity
founded in 1628

The Schroder Foundation

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The Rank Foundation
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CHILDREN AND FAMILIES ACROSS BORDERS (CFAB)

England & Wales - Charity number 1085541

Accounts

CFAB

protecting CHILDREN and uniting FAMILIES ACROSS BORDERS

Children and Families Across Borders (CFAB)

Annual Report and Accounts 2023/2024

Charity Registration No: 1085541
Company Registration No: 04025539

TRAX RIDERS
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Message from our Chair

Over the past seven decades, Children and Families Across Borders (CFAB) has supported vulnerable children, no matter where they come from.

Since 1955 our vision has remained the same: a world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

Within this report, we outline our efforts to achieve this. With millions of displaced children on the move and changing immigration patterns, our unique services have never been more relevant. Through our Advice Line, we give expert guidance and information to local authorities across the UK. Through our casework, we offer high-quality assessments, record checks and alerts which are critical in protecting children and upholding their best interests.

Our work benefits children throughout the world. As the UK representative of the International Social Service network, we have unrivalled access to partners in over 130 countries. We are the only charity in the UK with a specialist child protection team who are experts in inter-country social work. This unique position enables us to advocate for a child's right to family for example, nationally, in our response to the Government's new Kinship Strategy, and internationally, with the launch of our global Equity in Permanency campaign.

This year ISS celebrates its 100th year anniversary. ISS was formed in the aftermath of the First World War to deal with unprecedented numbers of displaced persons, reuniting unaccompanied and vulnerable children with families mainly then in Europe and North America. Today, as noted above, the reach is global and CFAB is one of the most active of the partner charities in the network. Celebrations are planned in Geneva and in London later in the year and we will keep our stakeholders well informed of where and when as an opportunity to generate new and renewed support for our critical mission.

We are about to embark on the third and final year of our current strategic plan, for which both the Board of Trustees and the staff team at CFAB have set ambitious delivery plans. We will continue to provide high-quality services to child protection professionals in the UK. We will collaborate with other organisations in the sector to fill the gaps in support for vulnerable children and their families. We will also amplify our voice to raise further awareness of international kinship care, particularly with the new Government.

None of our achievements would have been possible without the help of our many stakeholders including local authorities, our international partners, our national and international peers and last but certainly not least, our generous supporters. I would also like to extend my gratitude to my fellow Trustees and CFAB's Patrons. We are so grateful for your commitment and efforts in helping us to protect children separated from their families across international borders.

Michael Phair
Chair of the Board of Trustees

Welcome from our CEO

I am very proud of how Children and Families Across Borders (CFAB) has risen to meet demand throughout the past year. With more children and families on the move than ever before, changing migration patterns and rising global conflict, CFAB's role is vital.

For almost seventy years, the CFAB team have worked to ensure that children who have become separated from their families across international borders are given care, protection and access to a safe home.

Our organisation's expertise and experience remain unique. We are the only UK charity with a dedicated inter-country social work team, and we run the UK's only free Advice Line to provide practical advice and guidance on a range of complex international child protection issues. Our casework spans countries around the world. In the last year, we have supported almost 3,000 children linked to 133 countries.

As we come to the end of the second year of our three-year strategy, we have demonstrated our ability to respond to the changing needs of children. We were delighted to introduce a new therapeutic service this year, Life Story Work, for refugee and asylum-seeking children. Additionally, we received our first referral for our Court Guardianship Services which we will expand in the year ahead. It is incredibly powerful to help a child advocate for themselves when adults make decisions about their future.

We remain proud of our partnership with the Welsh Government to manage cross-border children and family cases, under the 1996 Hague Convention on Jurisdiction, Applicable Law, Recognition, Enforcement and Co-operation in Respect of Parental Responsibility and Measures for the Protection of Children.

Beyond our casework, we are a strong advocate for best practice in international kinship care on both a national and an international stage. CFAB is delighted to now be a part of the global network, Family for Every Child. This membership came about as a result of our significant contributions to the Supporting Kinship Guide, which outlines kinship care models around the world. This forms part of our ongoing work to educate and inform child protection professionals on international child protection and kinship care, which extends to university guest lectures and training.

None of this would be possible without the cooperation and support of local authorities, our national and international peers, our ISS partners around the world and our supporters, for which we are very grateful. We look forward to continuing to work together in the months and years ahead.My particular thanks to our wonderful staff, who consistently work above and beyond my expectations.

Carolyn Housman
CEO

Our Vision

A world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

Our Mission

To use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. Where possible, we work to reunite families.

Our Values

Professionalism

As the UK arm of the International Social Services Network, CFAB is part of a worldwide network of professionals working in 130 countries, allowing us to access expert support from around the world to protect children at risk. CFAB's team includes professionally qualified Social Workers and Case Workers specially trained to manage inter-country social work cases.

Impartiality:

CFAB's work is grounded in the best interests of vulnerable children and adults and we defend and uphold their rights to protection, care and family life. CFAB does not have any political affiliation nor agenda. We work with local authorities, the courts, the police and other agencies to ensure that the protection and care of vulnerable children and adults is at the heart of decision-making.

Respect:

CFAB ensures that children and vulnerable adults play a role in decisions that affect their lives. We value the role, expertise and experience of our overseas partners, without whom we could not effectively safeguard children and vulnerable adults. We recognise that the complexity of international social work demands we all work together to secure the best outcome possible for every beneficiary.

Our Year in Numbers

2,608
children
were helped through our Advice Line

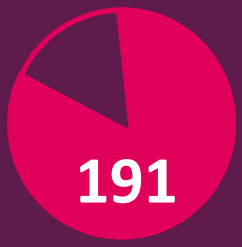
375
children
were helped through our casework

(2,510 children were helped through our Advice Line, and 405 children through our casework in 2022/23)

We expanded our global network, of partners in over 130 countries. Forging new partnerships in countries including India, Bangladesh, Grenada, the UAE, Hungary, Brazil and Portugal.

Advice Line

We received 1,863 calls to our free national Advice Line
(1,793 in 2022/23)



191 local authorities were given advice
(171 local authorities in 2022/23)

We received calls concerning 133 different countries last year
(127 countries in 2022/23)

The top 3 concerns raised across Advice Line calls were:

- Overseas Assessments
- Child Protection
- Children in care

(These were child protection, overseas assessments and court proceedings in 2022/23)

Casework

256
cases

The need for our services continues and we managed 256 cases in 2023/2024.

(We managed 331 cases in 2022/2023)

We received referrals from local authorities (54%), NGOs (17%), overseas partners (13%), other central authorities (2%) and other organisations including solicitors (14%).

(In 2022/23 they were from local authorities 55%, 17% ISS Partners, 16% NGOs, 10% solicitors and 2% other UK authorities).

Family Reunification Project

48
new families
were welcomed onto the project

(We worked with 55 families and 114 children in 2022/2023)

of which we supported **105 children**

93% of families were supported in accessing more appropriate housing to accommodate the young people joining them in the UK.

(79% of families in 2022/23)

84% of young people were supported in registering for school and have been able to continue their education.

(67% of young people in 2021/22)

Training Sessions

623
professionals
attended a CFAB training in 2023/24

2
university skills days

4 **Lunch & Learn sessions**

Trustee Report for the year ended 31 March 2024

(incorporating directors' report)

Our Objectives and Activities for the Year

To formulate our strategy 2022 – 2025, the latter being our 70th anniversary, we consulted with staff, Trustees, child protection professionals and service users. There was a consensus on the outcomes (goals) that everyone would like to see achieved, which are underpinned by operational plans. Below we outline how we have met our strategic goals during the second year of this strategy in 2023/24.

Objective 1: Through the delivery of our quality services, children have improved chances to remain safely with family, no matter where they are.

Over the last twelve months, against a backdrop of changing legislation resulting in almost no safe and legal routes for refugee children to reunite with their families in the UK, we are very proud to have strengthened our Family Reunification Support Services for refugees.

Our support for children starts when they are separated from their families and are often alone. Through our Family Unification Assessment Project (FUAP), we undertake Best Interest Assessments for these children to help inform decision making about where they will end up - with their families or in another country. No matter where they are, we want to support a fair process that enables consideration of family support in the UK. Last year we accepted 23 referrals from a range of organisations including the British Red Cross, Safe Passage and Coram as well as several private law firms. As in the previous year, the children and young people that we assessed came from a wide variety of countries including Afghanistan, Eritrea, Uganda, DRC and Pakistan. Additionally, as a result of the civil war which broke out in 2023, we also saw an increase in referrals relating to children in or from Sudan.

If it is in the best interest of the child to reunite with family in the UK, our Post-Placement Support Project (PPSP), now in its sixth year, can help them settle into their new communities and thrive. We were delighted to receive funding from BBC Children in Need the Henry Smith Charity, the Masonic Charitable Foundation and the Dulverton Trust to continue this important work. Our team has supported 105 children in the last year, enabling them to access education, appropriate health services and suitable housing.

Both FUAP and PPSP were externally evaluated during the year. Having spoken to the families we support, the reviewer stated that "the individual and personal feedback could not evidence better the impact of the service in providing both practical and emotional support as well as advocacy for their rights".

We are particularly delighted to have expanded the support we are able to offer to asylum-seeking and refugee children in the last year with the introduction of our Life Story Work Project. This is an evidence-based therapeutic service that uses a range of tools and activities to help beneficiaries explore their life. This exploration may include the creation of a Life Story Book or a memory box, using different ways to explore and explain events in their past. It helps children to make sense of their experiences and to develop a clear sense of identity. It can be very helpful for children who have experienced significant changes or traumatic events in their lives. Following the appointment of a specialist social worker in November 2023, we were able to accept referrals for the service from January 2024. In the first two quarters of the year, we received 10 referrals, with children originally from Afghanistan, Syria and Iran. We are very grateful to the Educational Opportunity Foundation for their support of this service.

We were also very pleased to receive our first referral for our 16.4 Guardianship service. As a 'Court Guardian', our role is to support the child and to help ensure that all decisions taken for or about them reflect their best interests. In our first case, our Social Worker helped to support a child with severe disabilities who was experiencing an acrimonious family breakdown. Our Social Worker provided consistent support for the child throughout the long and often complex court process.

Our relatively small team does a tremendous job working with so many countries and there is a need for us to do more. In the last year, we have developed new partnerships in India, Bangladesh, Grenada, the UAE, Hungary, Brazil and Portugal to help boost our assessment capabilities. Our efforts were greatly enhanced by our Business Administration intern who was funded through the Rank Foundation's Time to Shine programme.

Running through all of our work to protect children and reunite them with families is the need to evidence the outcome of our work. As in previous years, we work to maintain and strengthen our data collection across all our services and embed feedback collection in new services from their inception. Over the last twelve months, we have particularly focused on working with local authorities to capture outcomes of our casework services and are now managing to record outcomes on over a third of our cases. Our intention is that this will increase over the year ahead.

Objective 2: Through sharing our skills and expertise, children are better protected in vulnerable situations and arrive safely to their home, wherever that may be.

Over the past twelve months, the CFAB team have utilised their specialist skills and expertise to protect vulnerable children.

Our Advice Line has played a vital role in providing guidance on international child protection and cross-border family reunification. In the last year, we have responded to 1,863 enquiries relating to children linked to over 133 different countries. These calls resulted in 256 cases. Whilst this is lower than in the previous year, the number of services requested within each case has grown, reflecting the increasing diversity within our society.

Throughout 2023-24, we were delighted to have continued our partnership with the Welsh Government under the 1996 Hague Convention. Through this contract, CFAB provides guidance and advice to Welsh unitary authorities on complex cases involving foreign judicial and social service systems. Alongside our direct casework, we assisted the Welsh Homes for Ukraine Scheme by offering identity checks on Ukrainian children and family members and helping their UK sponsors to understand the trauma that Ukrainian children may have experienced. We helped sponsors to understand Ukrainian culture and how to identify those children with mental, emotional, and psychological support needs. In June 2023, in partnership with organisations including Coram BAAF and the Family Rights Group, we published guidance regarding Ukrainian children and young people who are now living in the UK. This covers different scenarios and outlines the principles on which practitioners should act when providing support. The guidance aims to help professionals to navigate the intricate interface between social care and immigration law.

With the United Nations Convention on the Rights of the Child (UNCRC) Bill being passed in Scotland during the year, we enhanced our efforts to engage with Scottish stakeholders to raise awareness of international kinship care and the services that CFAB can provide to assist with cross-border cases.

Over the last twelve months, we trained hundreds of child protection practitioners to ensure they know how to support children separated from their families overseas. Recognising the importance of ensuring those graduating into the profession have the right skills, we were pleased to deliver skills days to several universities.In total, including our new Lunch & Learn sessions, we trained 623 people throughout 2023-24, a significant increase from the previous year. The Lunch & Learn recordings have also become a valuable online resource, increasing traffic to our YouTube channel.

Alongside the expansion of our training programme, we have also worked to develop resources to better support social workers to engage sensitively with families with heritage from other countries. In the autumn, we proudly launched CFAB's Cultural Family Life Library – a series of guides for social workers introducing them to the history and culture of families in diaspora communities in the UK. We initiated this project because serious case reviews have highlighted that social work professionals sometimes require further support to work with families whose culture or religion is unfamiliar to them. Culture-specific training can help inform practice and avoid the risk of inadvertently enabling situations that put some children at risk. Some professionals also feel they lack the tools or confidence to build on cultural strengths, or to question specific cultural practices, potentially hindering better outcomes for children. With one in three children born in England and Wales in 2022 having a foreign-born parent, it is of growing importance that social workers receive more support for working within diaspora communities.
We initially released guides on the history and culture of families with heritage from Romania and Jamaica. We were delighted to receive endorsement of the Jamaican guide from Deputy High Commissioner, Laird Grant who kindly wrote the foreword of the guide. We have received excellent feedback and a message from the Chief Social Worker, Isabelle Trowler, stating that she was 'particularly impressed' with the library and noted the importance of cultural sensitivity within social work. We anticipate releasing two new guides in 2024-25 focusing on Pakistan and Nigeria.

Throughout the year, in an effort to ensure every child can access their right to family, CFAB's CEO seized opportunities to raise the profile of international kinship care to a wider social work audience. Carolyn was invited to run a workshop at the International Society for the Prevention of Child Abuse & Neglect annual conference, to present at the International Bar Association Annual Conference and at the International Colloquium on Child Care in the Extended Family (run by Family for Every Child). We have also been invited to speak at forthcoming events in 2024/25 including at the Association of Lawyers for Children conference for Care Practitioners, and to participate in the World Congress on Family Law and Children Rights (in Cambridge, July 2025).

One of the highlights of the year was joining Family for Every Child, a global alliance of organisations working in 36 countries to improve the lives of children and families in need. CFAB has participated on the drafting committee for the production of a Global Guide to Supporting Kinship Care. With a foreword by Ann Skelton, Chair of the UNCRC, this is the first-ever global, practitioner-informed guidance on how to support kinship care. The guidance is aimed at policymakers and programme managers working to improve the care of children; it contains over 40 examples of promising practice from around the world.

We have continued to play an active role as Secretariat for the Commonwealth's Children Interest Group (ComCIG). Our Civil Service Fast Streamer, Jasmine Rai, assisted with a report on children's needs across the Commonwealth which will be published ahead of the Commonwealth Heads of Government Meeting (CHOGM) in Samoa, in October 2024. Although we will not have a presence on the ground, we will support our civil society and consular colleagues who will attend events so that they are well equipped to champion the rights of children.

Objective 3: Our advocacy results in a child's right to family being upheld in a meaningful way so they know all options were explored and that decisions were taken solely on a child's best interest.

We have made great progress in advocating for a child's right to family in the last year.

One crucial development in England was the Government's consultation on children's social care, to which we offered extensive feedback. We regularly engage with the Department for Education on their kinship care strategy and fed back on their proposed local authority guidance. We consistently emphasise that the effects of globalisation on the social care system must not be underestimated. With one in three children in care having a foreign-born parent, explicit considerations for kinship arrangements that extend across borders are a necessary part of future guidance.

We are conscious of the need to evidence to our work and published the findings of our most recent Freedom of Information Request in 2024. Significantly, our data demonstrated a 71% increase in the number of children placed abroad between 2020-2022, compared to the two years prior. However, the number of children placed abroad remains very low and given we estimate 30,000 children in care have family overseas, it is clear that family connections across borders are still not being considered.

In Wales, we advised the Welsh Government on their participation in the Special Commission of the 1980 Hague Child Abduction and 1996 Hague Child Protection Convention which took place in October 2023. We were pleased to note that delegates considered several significant international child protection issues which we regularly encounter in our work, both in our capacity to undertake co-operative functions on behalf of the Welsh Government and within our cross-border case-work services as the UK branch of the International Social Service network.

In Scotland, we were pleased to feed into the Scottish Government's consultation on the Children's Hearing System and we liaised with the Deputy Chief Social Worker Advisor on refugee and international kinship issues.
One of the many ways in which we have raised awareness of international kinship care domestically has been through chairing the Cross-Border Child Safeguarding Working Group. This forum has allowed us to have meaningful discussions on child protection issues with representatives of the Department for Education, the Ministry of Justice, the Foreign Commonwealth and Development Office, Border Force, the Children's Commissioner, and others. Agenda items have included protecting children from the conflict in Ukraine and Sudan, supporting safe practice for children within the Illegal Migration Bill, tackling orphanage tourism and the family and child protection response to the crisis in Gaza.

On an international level, we have also worked to raise awareness of international kinship care. Working with our colleagues within the International Social Service (ISS) network, we established Equity in Permanency, a set of global principles of child protection practice that prioritise the exploration of family placements, without discrimination, to achieve optimal long-term outcomes for the child. These principles cover a child's rights, equality of opportunity, bias within child protection systems and the need for adequate planning and accountability. To promote these to a wide audience, we held two global webinars in March 2023 to discuss the principles and how they could be applied to social work practice. Both webinars attracted high numbers of registrations from a wide range of countries. The principles have also been brought to the attention of the Hague Permanent Bureau and the Council of Europe.

Objective 4: We protect the health of our staff and our mission through good governance and financial stability.

The wide-ranging achievements listed in this Annual Report have only been made possible through the effort and commitment of the CFAB team. Several staff changes over the course of the year led to initiatives to further support staff.

We have maintained a hybrid flexible working model but to maintain staff collaboration and engagement, we have introduced quarterly in-person team meetings in which we allow time and space for strategic discussions, updates and social events. Additionally, we have made considerable efforts to improve internal communications this year with the introduction of a monthly SMT update which contains staff news, organisational updates and a reminder of actions and events for staff. These have been well-received across the team.

The annual staff survey indicated that staff are satisfied with CFAB's governance, leadership and management and are happy in their roles. Following this survey, we have cultivated a positive dialogue with staff through team meetings and through the Staff Committee and have been looking at ways we can improve staff retention including career development and further flexibility in our working patterns.

Throughout the year, we have remained committed to our diversity strategy, ensuring inclusivity in our practice from the recruitment of staff through to our service delivery. For example, a presentation from members of the Cafcass Family Justice Young People's Board helped us to reflect on how we involve young people with lived experience in our work.

In terms of CFAB's financial health, it has been a difficult funding climate, but we are pleased to have closed the year with a smaller-than-predicted planned deficit. We were delighted to take part in the 2023 Big Give Christmas Challenge appeal once again. We were also successful in securing a number of grants. We are very grateful to the Esmee Fairbairn Foundation for their continuation funding for our policy and public affairs work and to other funders such as the Henry Smith Charity, BBC Children in Need, Dulverton Trust, the Schroder Foundation and the Bleu Blanc Rouge Foundation for their continued support.

How Our Activities Delivered Public Benefit

Having carefully considered the Charity Commission guidance on public benefit, in 2023/2024, CFAB has succeeded in:

1. Providing specialist services to benefit vulnerable children through our free Advice Line and specialist casework services as well as project work with local authorities on specific issues like post placement support.

We estimate almost 2,608 children were helped through our free Advice Line and 375 children through our casework (2,510 children were helped through our Advice Line, and 405 children through our casework in 2022/2023).

2. Delivering a unique international social work training and development programme to build capacity in social work teams and other professionals.

In the last year, we introduced a new series of Lunch & Learn training sessions, specifically targeted towards social work teams and other child protection professionals.

These interactive webinars have focused on topics such as assessing family members overseas, placing children with family abroad and good practice when supporting refugee families. Additionally, we have run two skills days with the University of Manchester and the University of Staffordshire and bespoke training sessions with several local authorities. In total, 623 people attended a CFAB training session during 2023/24.

Additionally, we have promoted our International Social Work Certificate, an online training course to provide social workers and other child protection professionals with the knowledge and skills they need to handle casework involving another country.

3. Influencing policy on international child protection issues and international kinship placement, providing expert advice and guidance to local authorities and central government, and participating in government working groups.

We have made great progress in our advocacy work in the last year. This has included feeding into consultations with the Government on Children's Social Care, on the new Kinship Strategy and the proposed local authority guidance. In Scotland, we fed into the Scottish Government's consultation on the Children's Hearing System and have liaised with the Deputy Chief Social Work Advisor on refugee and international kinship issues. We advised the Welsh Government on their participation in the Hague Convention Special Commission.

With our partners in the ISS network, we launched a global campaign, Equity in Permanency and promoted the key principles through two global webinars.

The Challenges We Encounter in Our Work

CFAB has faced several challenges in the past year.

The increasing cost of living has impacted our fundraising with donors giving less and giving less frequently than in previous years. Additionally, competition for grants has significantly increased and many trusts and foundations have had to reduce their available expenditure and streamline their giving.

On the operational side, staff retention has been an issue throughout the year. Staff changes, affecting all teams have stretched existing resources and have had an impact on the workload of the remaining staff members. Though we have seen a slight decline in the number of cases, the number of services within each case has risen which has increased the pressure on our social work team.

With heightened awareness of data protection and network security issues, and having moved to a new IT support provider last year, we have improved a number of our processes. For example, we introduced two-factor authentication, segregated data and enhanced anti-virus software. We have also introduced twice-yearly simulated phishing tests and held regular refresher sessions on data protection.

Our Future Plans

CFAB's Board of Trustees approved a new strategic plan for the organisation for 2023 – 2025 of which we have completed the first year. Our four key objectives will remain in place for the year ahead and we have mapped out our future plans below.

Objective 1: Children have improved chances to remain safely with family, no matter where they are from.

This area of our work is about providing quality services to communities in need, evidencing the outcomes of our work to inform service improvement and advocacy for family reunification. In the next year, we will be looking to expand our refugee support services with additional funding to support families in hotels. We will be reaching out to consular offices ahead of CHOGM and promoting our International Kinship Care Guide for their staff when working with local authorities. We will continue to work to record the outcomes of our cases and we will evaluate our services based on feedback. This will inform the new organisational strategy.

Objective 2: Children are better protected in vulnerable situations and arrive safely to their home, wherever that may be.

This area of our work sees us bolstering social and behavioural change to ensure the best interest of a child is upheld in every situation. It is about ensuring we can respond quickly in emergency situations – such as the conflict in Ukraine and the crisis in Gaza. We will ensure that we are agile in our response to global crises and will participate in multiagency partnership meetings. Through our training, research, and advocacy work, we will inform practitioners through evidence-based propositions so that cross-border placements are better supported. We will be reviewing Child Protection Alert timeframes with local authorities to better protect children at risk.

Outcome 3: A child's right to family is upheld in a meaningful way, so they know all options were explored and that decisions were taken solely on the child's best interest.

This objective focuses on our sharing of evidence-driven practice with the right audiences at the right time, deploying our unique expertise to improve international kinship care. We will work to ensure policymakers are well-informed by engaging with the Department for Education on their proposed guidance for local authorities following the publication of their Kinship Strategy. Following the General Election on 4th July, we will engage with relevant Ministers and MPs to raise awareness of international kinship care and of CFAB's role. We will work to strengthen our relationship with the Welsh Government and will be focusing on Scottish engagement to produce a series of Scottish Factsheets focused on international kinship care.

Outcome 4: We protect the health of our staff and our mission, through good governance and financial stability.

This final objective focuses on ensuring our income generation is diverse and stable, enabling us to invest in staff and new projects. With a new recruitment and retention strategy, we will ensure that staff feel valued and supported. We will also work to inspire and engage supporters with our mission and ensure that service users understand the value we offer.

Financial Review

At the end of the reporting year, CFAB had a deficit of (£88,515), 2023: a surplus of £279,018.

Earned income in the form of casework/membership fees/training constituted 46%, of the charity's income, 2023: 31%. Cash generated was negative with cash-flows of (£3,416), 2023: £241,606.

We received £349,000 of voluntary income, £3,000 above budget, 2023: £379,000 and £329,000 of earned income, (£71,000 above budget), 2023: £299,000. We have achieved £92,000 of savings in both direct and indirect costs. Our diligent staff have helped ensure our ongoing financial strength. We close the financial year with reserves at 9 months operating costs. After removing our financial and legal obligations, we are left with free reserves which are the equivalent of 4.6 months operating costs.

In order to continue to manage our financial stability, CFAB will continue to work to strengthen our relationships with local authorities to further develop our earned income for services provided and will aim to boost participation in our pre-payment scheme in order to provide a steady income. With regards to voluntary income, we will continue to submit high quality funding bids and strengthen our relationships with donors and prospects. We are aiming to plan additional events and boost our major donor giving in 2024/25 to avoid the predicted bi-annual deficit.

As with many charities of our size, financial sustainability can be a struggle in uncertain times. However, we are confident we remain a going concern in the short- and long-terms.

Designated Funds

Trustees have set aside £77,000 of unrestricted funds for business continuity. This fund makes up part of the total reserves.

Reserve Policy

The Trustees have decided that it is appropriate to set a minimum level of free reserves to cover known wind-up costs and so that we can respond to risks that are likely to require a period of adjustment or take action to capitalise quickly on major unforeseen and strategic opportunities.This is particularly important given the current global instability and rising costs. Our current assessment of the reserves we require is the equivalent of three to six months' planned expenditure, which is between £276,507 to £553,014. These reserves are necessary to manage day to day operating risks, providing cash flow, creating a "buffer" against any mismatch in timing between income and expenditure, and ensuring funds are reasonably available for day-to-day management. The reserves policy will be kept under review and reserve levels adjusted as perceptions of risk and other factors change.

Fundraising

Legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Though CFAB does not undertake widespread fundraising from the general public, our team has focused on securing grants from trusts and foundations and major gifts from individual supporters. Such amounts receivable are presented in our accounts as "Donations and legacies" and are all voluntary in nature.

Like many charities in the UK, we faced a difficult fundraising environment in 2023-24 and we were disappointed not to reach our targets. We were very grateful to receive continued support from the Bromley Trust, the Schroder Foundation, BBC Children in Need and the Bleu Blanc Rouge Foundation. We were delighted to have secured new funding from the Henry Smith Charity, Esmee Fairbairn Foundation and the Rank Foundation. Additionally, the funding from the Forrester Family Trust toward our core activities, the Educational Opportunity Foundation which enabled us to launch our Life Story Work project and the Calleva Foundation to support unaccompanied minors, was very much appreciated.

We were delighted to once again participate in the Big Give Christmas Challenge 2024 and whilst we didn't achieve our full matched funding target, we were pleased to raise almost £40,000.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fundraisers, or third parties. The day-to-day management of all income generation is delegated to the Executive Team, which is accountable to the Trustees.

Although CFAB is not required to be bound by any regulatory scheme, the charity complies with the relevant codes of practice. Our terms of employment require staff to behave reasonably at all times; as we do not widely approach individuals for funds, we do not specify such terms to fundraising activities and nor do we consider it necessary to design specific procedures to monitor such activities. CFAB is registered with the Fundraising Regulator.

Looking Ahead

CFAB's mission remains the same: to use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. As we look ahead to the upcoming year, we reaffirm our commitment to protecting the most vulnerable children and ensure their right to a family life is upheld. Our strategic plan for 2022-2025 is focused on long-term outcomes. These have been outlined above in Our Future Plans.

Structure, Governance and Management

Part of our objectives includes ensuring our governance framework is robust and enables us to achieve our mission. This section explains how we achieve this.

Governing Document

CFAB is registered in England and Wales as a charitable company limited by guarantee. It is registered with Companies House (number 04025539) and the Charity Commission (number 1085541). The activities of the company and certain governance rules are laid out in the Memorandum and Articles of Association. The Board of Trustees, who in turn delegate day to day management to the Chief Executive Officer, govern the Charity.

Recruitment and Appointment of the Board

CFAB's Articles of Association permit it to have a "maximum of sixteen" Trustees. The Board does not see the number as a target, and in accordance with the Charity Commission agrees only to have the number of Trustees needed to fulfil their duties to the charity, with a minimum of four. This must include three officers: Chair, Vice Chair, and Treasurer. CFAB also includes the President as an officer. The Board is responsible for assessing skills gaps and seeking to identify the profile of Trustees which would best serve the organisation's needs as vacancies become available. The role of a Trustee is open to anyone who has the required skills or can add value. In 2020/21 we introduced diversity monitoring throughout CFAB, in order to ensure that we continue to be an inclusive organisation and that we focus on characteristics that are meaningful in our work, such as being more inclusive of those who have lived experience such as experience of kinship care. This has included reviewing all of our recruitment practices and ensuring diversity amongst our Trustees. In the interests of transparency and diversity, the Board may advertise all Trusteeships via traditional or social media, Trustee recruitment websites, or by sharing the advertisement with suggested candidates who meet the skills required. Prospective Trustees are asked to submit their CV to the full Board for its consideration and eventual approval of the appointment. All Trustees participate in a structured induction so they can fulfil their role effectively. Trustees are not paid.

Board Induction and Training

As part of their selection and subsequent induction, our potential/new Board members are invited to meet our Chief Executive, Chairman and other Trustees to talk through the role and responsibilities of Trustees, the work of the charity and its governance structures. New Board members are given our organisational strategy and other information including promotional materials and funder reports. They will also attend a half-day induction with senior management team members and participate in our weekly allocation of cases meeting, to ensure familiarity with the core content of our work. Board members are invited to attend the charity's events and receive updates on the charity's work via the Chief Executive's report which is presented as a key agenda item at each Board meeting.

Management Framework

The Board is responsible for ensuring good governance across CFAB. It appoints and provides line management and advice to the Chief Executive as necessary.

It provides strategic guidance to the Senior Management Team to fulfil their role and to the Chief Executive to take full operational responsibility for the running of the organisation.

The Board takes advice from the Chief Executive and has such oversight as is necessary to approve and make decisions, including in relation to key issues such as: review and approval of the strategic plan; horizon scanning and management of risk; approval of the annual budget; approval of any exceptional expenditure or loans; performance measurement of operations; revision of CFAB's core mission; any proposed changes to name or branding; the establishment of strategic alliances; major structural changes; input to the appointment of Senior Management Team, in partnership with the Chief Executive.

The Board delegates authority to the Chief Executive for all operational matters and the management of the charity, and for such strategic issues as are delegated by the Board to the Chief Executive. The Chief Executive is required to provide regular, comprehensive updates to the Board regarding: progress in delivering organisational strategy and core services; financial health of the organisation; key operational matters and staffing changes; key changes to the external environment including risks, opportunities and threats which may have a bearing on CFAB's ability to deliver its core mission.

The Board meets four times a year. There are separate meetings of Board sub-committees, generally four times per year and held one month before the full Board meeting. The Board reviews the major risks to which the charity is exposed on a quarterly basis. Identified risks fall broadly into three categories: operations, finance and reputation. The Board has established procedures to mitigate these as far as possible. Whilst these procedures can mitigate major risks, the Board is aware that systems can only provide reasonable – and not absolute – assurance that key risks have been adequately identified and managed. Internal control procedures are designed to highlight the progress made towards achieving our mission, to maintain expenditure within the limits of available income and to safeguard our assets.

The Finance and HR Group is responsible, on behalf of the Board, for oversight of good financial and governance management, including monitoring of financial targets and performance; audit oversight; risk management oversight; assurance that financial planning and control processes are in place and being implemented in financial policies and controls operated by the staff team; assurance that HR policies and procedures are in place and being implemented. The Finance and HR Group also reviews the remuneration packages of senior management of the organisation.

The Policy and Practice Group is responsible, on behalf of the Board, for oversight of good policy in relation to the delivery of CFAB's core services and social work practice including regular monitoring and evaluation to ensure quality of services; review quarterly statistics on service provision and service users' feedback; consideration of charity impact; periodic review of Social Work policies.

The Marketing Group is responsible, on behalf of the Board, for oversight of CFAB's major communication channels and planned promotions. It has a particular focus on the business-to-business promotion of the charity to local authorities.

The Fundraising Committee is responsible, on behalf of the Board, for oversight of good policy as relates to the delivery of CFAB's fundraising work. It also oversees much of CFAB's event schedule, particularly when events relate to fundraising initiatives and profile-raising.

Remuneration

The governing principles of the charity's remuneration policy are as follows, to ensure delivery of the charity's objectives:

- **to attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness;**
- **that remuneration should be equitable and coherent across the organisation;**
- **to take account of the purposes, aims and values of the Charity;**
- **to ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.**

All salaries are reviewed and benchmarked against comparable jobs at similar London based charities and general prevailing market rates. The General Pay Award is considered each year and is based on a range of indices such as Retail Price Index, Consumer Price Index and comparison to what others are doing in regards to salary rises in the third sector.

The senior management team sits within the framework of the salary structure as set out above. Remuneration for the year ended 31 March 2024 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Conflict of Interest

We keep a register of interests for all Trustees to pro-actively manage any conflicts of interest. Should they arise, the Trustee in question must recluse him- or herself from the discussion.

Risk Management

Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors to the organisation. CFAB has the appropriate level of insurance to meet its obligations with respect to employees and Trustees and otherwise has a Business Continuity Plan to cover extreme eventualities. The Trustees assess three categories of major risk on a quarterly basis, these include: operational, financial, and reputational. The charity's key risks and mitigating actions include:

- **Risk: An inability for us to secure services overseas due to inadequate standards of delivery.**
- **Mitigating action: We seek to mitigate this through our work in the International Social Service network.**

- **Risk: Failure to raise anticipated fundraising income causes us to cut services to communities in need.**
- **Mitigating action: We continuously seek to diversify our voluntary income and ensure not more than 10% of our income comes from any one source. We are looking for new funders both nationally and internationally, we are strengthening our relationships with donors and their own networks.**

- **Risk: Data protection breach due to faulty IT systems or poor internal controls.**
- **Mitigating action: We have introduced two factor authentication for access to our shared drive. We have segregated data onto three different drives, to protect information if one drive is subject to corruption or an attack. All computers are remotely monitored by our IT contractors to ensure adequate anti-virus is in place and no malware is detected. We are seeking funds for additional CFAB laptops and enhanced security protocols.**

The Charity Governance Code was published in July 2016 and is updated annually. The Trustees are supportive of the Code and its aim to assist in the development of high standards of governance throughout the charity sector.

Reference and Administrative Details for the year ended 31 March 2024

Registered name of charity

Children and Families Across Borders

Address of principal office

Children and Families Across Borders (CFAB)
134/136 Buckingham Palace Road
London
SW1W 9SA

Charity registration number

1085541

Company registration number

04025539

Trustees

Chair: Mr Michael Phair
Vice Chair: Ms Anita Kara, BSc (Hons), MBA, MCIM, FRSA
Treasurer: Mr Hirsh Sharma BA DMS CGMA AICPA
Mr Douglas Lewis CBE
Mr Christopher Hames KC
Dr David N. Jones, PhD, MA (Nottm) BA (Hons) (Oxon), CQSW,
Mr Mark Tate, MA (Hons), Oxon, MCSI
Ms Victoria Mellor
Ms Angie Garvich
Ms Anna Nash
Mr Richard Morris MBE
Ms Cornelia Andrecut
Ms Hilka Holman
Mrs Karina Kim Peen
Mr James Cox

Chief Executive:
Ms Carolyn Housman

Honorary positions:
President Mr Douglas Lewis CBE

Patrons

Royal Patron

Her Royal Highness Princess Alexandra

Mrs Dalal Al-Duwaisan

Sir Harvey McGrath

Mrs Sarah Sillem

Mr Steve Rider

Mrs Monir Sattaripour

Baroness Scotland, PC, KC

Independent Examiner

SCB (Accountants) Limited
31 Sackville Street
Manchester M1 3LZ

Solicitors

Paul Hastings (Europe) LLP
100 Bishopsgate
London
EC2N 4AG

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Relationships

CFAB is the UK member of the International Social Service network. CFAB is a member of the Kinship Care Alliance. CFAB is a member of Family for Every Child.

Statement of Trustees' Responsibilities for the year ended 31 March 2024

The Trustees (who are also directors of Children and Families Across Borders (CFAB) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

1. **select suitable accounting policies and then apply them consistently;**
2. **observe the methods and principles in the Charities SORP 2019 FRS102;**
3. **make judgements and accounting estimates that are reasonable and prudent;**
4. **state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;**
5. **prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 1st October 2024 and signed on its behalf, by:

Michael Phair
Chair

Independent Examiner's Report for the Year ended 31st March 2024

Independent Examiner's Report to the Trustees of Children and Families Across Borders (CFAB)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 30 to 34.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants of England and Wales. I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Jeffrey Bor FCCA ACA (Senior Statutory Auditor)

for and on behalf of
SCB (Accountants) Limited
Chartered Accountants
Statutory Auditors

31 Sackville Street
Manchester
M1 3LZ
Date: 02/10/2024

Statement of Financial Activities

(Incorporating Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	2024	2023
		£	£	£	£	£
Income and endowments						
Grants and Donations	2	171,763	-	-	171,763	207,640
Income from charitable activities	3	574,966	-	209,728	784,694	764,227
Fundraising income	4	7,085	-	-	7,085	344,474
Investment income	5	10,061	-	-	10,061	3,871
Total income		763,875	-	209,728	973,603	1,320,212
Expenditure						
Cost of raising funds	6	112,274	-	-	112,274	204,690
Expenditure on charitable activities	7	704,327	-	245,517	949,844	836,505
Total expenditure		816,601	-	245,517	1,062,118	1,041,195
Net income/ (expenditure) before transfers		(52,724)	-	(35,789)	(88,515)	279,018
Transfers between funds		22,846	(22,846)	-	-	-
Net movement in funds		(29,880)	(22,846)	(35,789)	(88,515)	279,018
Reconciliation of funds		-	-	-	-	-
Total funds brought forward		820,556	150,000	140,526	1,111,082	832,064
Total funds carried forward		790,676	127,154	104,737	1,022,567	1,111,082

All income and expenditure has arisen from continuing activities.
The Statement of Financial Activities includes all gains and losses recognised in the year.
The notes on pages 38-54 form part of these financial statements.

Balance Sheet as at 31 March 2024

(Company No: 04025539)

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	10	-	(0)	-	1,322
Current Assets					
Debtors and Prepayments	11	87,609	-	160,791	-
Cash at Bank and in Hand	17	1,170,282	-	1,173,698	-
		1,257,891	-	1,334,489	-
Liabilities					
Creditors: due within one year	12	(235,324)	-	(224,729)	-
Net Current Assets			1,022,567		1,109,760
Net Assets			1,022,567		1,111,082
The Funds of the Charity					
Restricted funds	13		104,737		140,526
Unrestricted funds					
General funds	14		790,676		820,556
Designated Funds	14		127,154		150,000
Total Charity Funds			**1,022,567**		**1,111,082**

*Previous year is audited financials

Balance Sheet as at 31 March 2024

(Company No: 04025539)

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The Directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for 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 period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is 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.

The financial statements were approved by the Trustees and authorised for issue on 1st October 2024 and signed on their behalf by:

Michael Phair
Chair

The notes on pages 38-54 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2024

	Notes	2024	2023
		£	£
Net cash inflow/(outflow) from operating activities	16	(13,478)	237,735
Cash flows from investing activities			
Investment income – bank interest		10,061	3,871
Purchase of tangible fixed assets		-	-
Net cash inflow/(outflow) from investing activities		10,061	3.871
Increase in cash and cash equivalents in the year		(3,416)	214,606
Cash and cash equivalents at the beginning of the year		1,173,698	932,092
Total cash and cash equivalents at the end of the year	17	**1,170,282**	**1,173,698**

*Previous year is audited financials

The notes on pages 38-54 form part of these financial statements.

Net Debt Reconciliation for the year ended 31 March 2024

	As at 1 April 2023	Cash flows	As at 31 March 2024
	£	£	£
Cash	1,173,698	(3,416)	1,170,282
Total	**1,173,698**	**(3,416)**	**1,170,282**

	As at 1 April 2022	Cash flows	As at 31 March 2023
	£	£	£
Cash	932,092	241,606	1,173,698
Total	**932,092**	**241,606**	**1,173,698**

*Previous year was audited by auditors

Notes to the Financial Statements for the year ended 31 March 2024

1 Accounting Policies

a) Basis of preparation of financial statements

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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children and Families Across Borders (CFAB) meets the definition of a public benefit entity under FRS 102. The financial statements are presented in Sterling (£) and are rounded to the nearest £.

b) Legal status of the Charity

The Charity is a company limited by guarantee, incorporated in England, United Kingdom. The members of the company are the Trustees named on page 25. 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. Registered address being: 134/136 Buckingham Palace Road, London SW1W 9SA.

c) Going concern

The financial statements have been prepared on a going concern basis which forecasts that the charity will have adequate resources to continue in operational existence for a period of at least 12 months from the date of this financial report.

A forecast has been prepared for a period of more than 12 months from the date of approval of these financial statements. The forecast indicates that, whilst taking into account reasonable downsides, sufficient funds are expected to be generated within the charity so as to meet liabilities as they fall due.

d) 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 which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants (including government) and donation income is received from trusts and individual donors and includes Gift Aid where applicable.

Membership fees are recognised equally over the period of each individual membership, and deferred income is included in creditors.

Casework fees are recognised at the time of invoicing unless the complexity and estimated time to complete the work extends over one month, in which case it is recognised over the expected time to complete the case, and deferred income is included in creditors.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party; it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds comprise the costs of advertising and promoting events and the costs of running the events and associated costs, and include an apportionment of other staff and support costs.

Expenditure on charitable activities includes social worker staff costs and overseas casework costs and an apportionment of other staff and support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity and have been allocated between staff, premises, other and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs have been allocated on the basis of staff costs.

h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- **Fixtures & fittings** **25% straight line**
- **Computer equipment** **33% straight line**

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income, Lease deposit and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

j) 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.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any impairment.

l) Pensions

Employees of the charity are entitled to join a People's Pension Scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

m) Operating leases

Rental charges are recognised as an expense over the term of the lease on a straight line basis.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost, all other assets and liabilities are recorded at cost which is their fair value.

o) Taxation

The company 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 company 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

p) Foreign currency translation

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of Financial Activities.

q) Termination payments

Termination payments are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for such payments. The charity recognises termination payments when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination payments as a result of an offer made to encourage voluntary redundancy.

r) Judgement and critical accounting estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting estimates to declare.

s) Use of Volunteers

The charity from time to time relies on volunteers to be involved in the fund raising activities. This use of volunteers in the course of undertaking the charitable and income generating activities is not recognised within the Statement of Financial Activities.

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

2 Grants and Donations

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
General donations	64,000	-	64,000	97,478
Foundations:				
Schroder Foundation	25,000	-	25,000	25,000
Forrester Family Trust	25,000	-	25,000	25,000
Bromley Trust	10,000	-	10,000	10,000
Other small grants	47,763	-	47,763	50,162
	171,763	-	**171,763**	**207,640**

The donations income in 2023 include £500 restricted and £207,140 unrestricted funds.

The income from Foundations totalling £110,162 was attributed to unrestricted funds.

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

3 Income from charitable activities

2024	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Family Reunification Services	-	124,559	124,559
Membership fees	125,093	-	125,093
Casework Fees	314,310	-	314,310
Training/Other Income	7,440	-	7,440
Policy and Public Affairs	-	-	-
Life Story Work	-	15,000	15,000
Advice Line	-	20,000	20,000
Other grants	119,101	10,169	129,270
Other income	9,021	-	9,021
Welsh Central Authority	-	40,000	40,000
Total	**574,996**	**209,728**	**784,694**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Family Reunification Services	-	154,313	154,313
Membership fees	100,312	-	100,312
Casework Fees	299,727	-	299,727
Training/Other Income	5,290	-	5,290
Policy and Public Affairs	49,850	750	50,600
Life Story Work	-	1,500	-
Advice Line	-	10,000	10,000
Rank Foundation - Time to Shine programme	-	26,674	26,674
Staff Training	-	1,000	1,000
Unrestricted Funds	74,810	-	74,810
Welsh Central Authority	-	40,000	40,000
Total	**529,990**	**234,237**	**764,227**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

4 Fundraising Income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
ICP Event	7,085	-	7,085	221,940
Golf Event	-	-	-	122,534
Total	**7,085**	-	**7,085**	**344,474**

5 Investment income

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Bank interest	10,061	-	10,061	3,871
Total	**10,061**	-	**10,061**	**3,871**

Investment income in previous year relate to unrestricted funds.

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

6 Raising funds

2024	Direct costs	Support costs	2024
	£	£	£
Staff costs	88,078	17,101	105,179
Other staff costs	-	1,370	1,370
Premise costs	-	3,314	3,314
Governance and Finance costs	-	1,188	1,188
Events costs	281	-	281
Other allocated costs	943	-	943
Cost of raising funds	89,302	22,973	112,274

2023	Direct costs	Support costs	2023
	£	£	£
Staff costs	83,858	17,565	101,423
Other staff costs	-	1,062	1,062
Premise costs	-	3,683	3,683
Governance and Finance costs	-	2,838	2,838
Events costs	95,076	-	95,076
Other allocated costs	608	-	608
Cost of raising funds	179,542	25,148	204,690

Raising funds expenditure in 2024 include £Nill (2023: £21,000) restricted and £112,274 (2022: £183,690) unrestricted

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

7 Analysis of charitable activities expenditure by activity

2024	Direct costs	Support costs	2024
	£	£	£
Advice Line	103,091	18,640	121,730
Overseas assessments	454,010	66,471	520,482
UK assessments	207,680	39,458	247,138
Training	53,362	7,132	60,494
Cost of charitable activities	818,142	131,701	949,844

2023	Direct costs	Support costs	2022
	£	£	£
Advice Line	75,031	13,731	88,762
Overseas assessments	391,320	66,603	457,924
UK assessments	187,810	40,574	228,385
Training	52,332	9,102	61,434
Cost of charitable activities	706,494	130,010	836,505

Charitable activities expenditure in 2024 include £245,517 (2023: £212,254) restricted and £704,327 (2022: £624,250) unrestricted.

Support costs have been allocated between charitable activities and other trading activities on the basis of staff cost and allocated to activity according to staff cost.

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

Support Costs

2024	Charitable activities	Raising funds	2024
	£	£	£
Salaries	115,140	17,101	132,241
Other staff costs	9,222	1,370	10,591
Premises	22,313	3,314	25,627
Finance & Governance costs	7,999	1,188	9,187
Total	**154,672**	**22,973**	**177,646**

2023	Charitable activities	Raising funds	2023
	£	£	£
Salaries	90,808	17,565	108,373
Other staff costs	5,489	1,062	6,551
Premises	19,039	3,683	22,722
Finance & Governance costs	14,674	2,838	17,512
Total	**130,010**	**25,148**	**155,158**

Finance and Governance costs include £1,430 (2023: £1,878) for bank charges, £3,818 (2023: £3,134) for financial admin charges, £35 (2023: £35) for data protection advice, £33 (2023: £416) for trustee expenses, £1,342 (2023: £1,180) for trustee indemnity and cyber insurance, £-4,182 (2023: £819) for bad debt provision and £nil (2023: £8,280) for audit and accountancy fees, £4,680 (2023: £nil) for examiner fees. The costs also include £nil for finance and professional costs (2023: £13), £842 for exchange differences (2023: £1,757)

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

8 Analysis of staff costs and key management personnel

	2024	2023
	£	£
Wages and salaries	691,064	609,020
Social security costs	69,446	63,902
Pension costs	18,195	17,310
Total	**778,705**	**690,232**

The average monthly head count was 21 (2023:19) and analysis of the staff employees in the year were:

	2024	2023
Social workers & Caseworkers	10	10
Fundraising & Marketing	2	2
Administration & Finance	4	4
Chief Executive	1	2
Policy	1	1
LA Engagement	1	0

The number of employees whose total employee benefits excluding pension contributions earning over £70,000, classified within bands of £10,000 is as follows:

	2024	2023
£70,000-£79,999	1	0
£80,000-£89,999	1	1

The Charity considers that the key management personnel comprise the Trustees and the senior management team - who are the Chief Executive, Deputy CEO/Head of Fundraising, Finance and HR Manager, Principal Social Worker. The total employee benefits (including employer NI contribution) of the key management personnel of the charity were £251,868 (2022: £267,699).

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

9 Related Party Disclosures

During the year, 6 Trustees contributed £12,300 (2023: £21,025 4 Trustees) to the charity. This is included in Donations.

No remuneration or reimbursed expenses were paid to the Trustees during the year (2023 - £nil).

There were no other related party transactions (2023: None).

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

10 Tangible fixed assets

	Fixtures and fittings	Computer Equipment	Total
	£	£	£
Cost or revaluation			
At start of year	7,454	35,022	42,476
Additions	-	-	-
Disposals	-	-	-
At end of year	7,454	35,022	42,476
Depreciation			
At start of year	7,454	33,700	41,154
Charge for the year	-	1,322	1,322
At end of year	7,454	35,022	42,476
Net book value at the end of the year	-	-	-
Net book value at the start of the year	-	1,322	1,322

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

11 Debtors

	2024	2023
	£	£
Trade debtors	41,684	75,171
Prepayments	13,411	14,151
Accrued income	10,000	48,954
Lease deposit	22,514	22,514
Total	**87,609**	**160,791**

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	68,360	56,034
Other creditors	11,830	12,151
Accruals	51,712	61,031
Deferred income	81,733	77,235
Taxation and social security	21,689	18,278
Total	**235,324**	**224,729**

Deferred income reconciliation

Balance brought forward	77,235	68,804
Amount released to the Statement of Financial Activities	(142,515)	(94,954)
Amount received in the year	147,013	104,105
Balance carried forward	81,773	77,235

The deferred income received in the year is as follows: £57,500 for Membership fees received in advance (2023: £29,687), £nil for income received in advance (2023: £1,000), £6,026 for a rent account (2023: £11,920) and £18,206 for Advance billing provision (2023: £34,628).

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

13 Restricted funds

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
2024	**£**	**£**	**£**	**£**	**£**
Family Reunification Services	107,980	124,559	(131,802)	-	100,737
OOSOOM Campaign Donation	1,000	-	-	-	1,000
Life Story Work	1,500	15,000	(16,500)	-	-
Advice Line	8,000	20,000	(28,000)	-	-
Other grants	-	10,169	(7,169)	-	3,000
Other income	22,046	-	(22,046)	-	-
Welsh Central Authority	-	40,000	(40,000)	-	-
Total	**140,526**	**209,728**	**(245,517)**		**104,737**

-

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

13

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
2023	**£**	**£**	**£**	**£**	**£**
Family Reunification Services	117,043	154,813	(163,876)	-	107,980
ICP Dinner donation	21,000	-	(21,000)	-	-
OOSOOM Campaign Donation	1,000	-	-	-	1,000
Emergency Fund	34,019	-	-	(34,019)	-
Policy and Public Affairs	-	750	(750)	-	-
Life Story Work	-	1,500	-	-	1,500
Advice Line	-	10,000	(2,000)	-	8,000
Rank Foundation Time to Shine Programme	-	26,674	(4,628)	-	(22,046)
Staff training	-	1,000	(1,000)	-	-
Unrestricted Funds	-	-	-	-	-
Welsh Central Authority	-	40,000	(40,000)	-	-
Total	**173,062**	**234,737**	**(233,254)**	**(34,019)**	**140,526**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

Description, nature and purpose of Restricted Fund:

Family Reunification Services

We are very grateful to have received funding from BBC Children in Need, the Calleva Foundation, the Dulverton Trust and the Henry Smith Charity towards our Family Reunification Service which supports children from overseas who have come to live with family members in the UK.

Life Story Work

We are delighted to have received support from the Educational Opportunity Fund (formerly known as the British and Foreign School Society) to support our Life Story Work project for refugee children in the UK.

Advice Line

We are very grateful to the Rank Foundation for awarding us a cost-of-living grant which contributed to the costs of running our Advice Line, allowing us to provide guidance on cross-border children and family cases and international child protection to professionals and members of the public.

Welsh Central Authority

CFAB has been contracted by the Welsh Government to manage cross-border family and children casework, under the 1996 Hague Convention. Our expertise has been entrusted to ensure every Looked After Child in Wales has the potential to remain with family, and international placements are explored.

Other Restricted Grants

We are very grateful for the support of the Wyn and Ken Lo Memorial Foundation towards our Life Story Work project, the Baron Davenport Trust towards our work in the West Midlands and Birmingham, the Eleanor Rathbone Trust towards the costs of running our Advice Line, the Charles French Charitable Trust towards our Family Reunification Service and the Rank Foundation towards Mental Health training for staff.

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

14 Unrestricted funds

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
Unrestricted Fund	820,556	763,875	(816,600)	22,846	790,676
Designated Fund					
Emergency Fund	50,000	-	-	-	50,000
Business Continuity Fund	100,000	-	-	(22,846)	77,154
Total	**150,000**	**-**	**-**	**(22,846)**	**127,154**
General funds - 2024	970,556	763,875	(816,600)	-	917,830
General funds - 2023	659,002	1,085,475	(807,940)	34,019	970,556

General Funds

For the purposes of managing day to day operating risks, providing cash flow, creating a "buffer" against any mismatch in timing between income and expenditure, our current assessment is that we require the equivalent of three to six months' planned expenditure. This is approximately £276,507 to £553,014.

Designated Funds

Business Continuity Fund

Trustees have created a Designated Fund to ensure CFAB can continue critical operations in the case of an emergency or significant disruption. This includes management of security breaches, power outages, disasters in countries in which we deliver services. £50,000 is reserved for this purpose. This year, Trustees have introduced a further £50,000 to this fund to account for future rising costs associated with the multiple international networks in which we operate and to ensure smooth operations in the future. The fund currently sits at £127,154.

Emergency Fund

In 2019, in response to growing demand for our emergency support work, Trustees created an Emergency Fund within our reserves which can be drawn down with Trustee approval. This allows us to initiate immediate interventions for children suffering from war or natural disasters, with the expectation that continued operations are funded by donation, grants and other sources. If seed funding is found elsewhere, released emergency funds should be replenished. This fund currently sits at £50,000.

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

15 Net assets by funds

	General funds	Designated funds	Restricted funds	2024
		£	£	£
Tangible fixed assets	-	-	-	-
Current assets	1,026,000	127,154	104,737	1,257,891
Creditors falling due in less than one year	(235,324)	-	-	(235,324)
Total	**790,676**	**127,154**	**104,737**	**1,022,567**

	General funds	Designated funds	Restricted funds	2023
		£	£	£
Tangible fixed assets	1,322	-	-	1,322
Current assets	1,043,963	150,000	140,526	1,334,489
Creditors falling due in less than one year	(224,729)	-	-	(224,729)
Total	**820,556**	-	**140,526**	**1,111,082**

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

16 Reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(88,515)	279,018
Adjustments for:		
Depreciation charges	1,322	4,544
Interest	(10,061)	(3,871)
(Increase)/Decrease in debtors	73,181	(65,767)
Increase/(Decrease) in creditors	(10,596)	23,810
Net cash inflow/(outflow) from operating activities	(13,478)	237,735

Notes to the Financial Statements for the year ended 31 March 2024 (continued)

17 Analysis of cash and cash equivalents

	2024	2023
	£	£
Shawbrook Bank	125,011	85,000
Charity Bank	-	20,591
CAF (current a/c)	626,203	717,523
CAF (Gold a/c)	266,616	258,988
Lloyds Bank	9,636	13,802
Petty Cash	316	316
Lloyds MM32 Days Notice	-	77,479
CAF IFSL Investment a/c	142,500	
	1,170,282	1,173,698

18 Operating lease commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

At 31 March 2024 the company had total future minimum lease payments under non-cancellable operating leases as follows:

	Rent	Other	2024	Rent	Other	2023
	£	£	£	£	£	£
Minimum Lease Payments						
In one year	23,578	588	24,166	23,578	588	24,166
Between two and five years	29,472	588	30,060	53,050	588	53,638
	53,050	1,176	54,226	76,628	1,176	77,803

Operating lease payments recognised as an expense during the year £24,166 (2023: £24,166).

Thank you to our supporters

We have been grateful for the continued support of the Esmée Fairbairn Foundation, the Schroder Foundation, the Henry Smith Charity, BBC Children in Need and the Rank Foundation, along with a number of other Trusts, Foundations and companies:

Batchworth Trust
Baron Davenport's Charity
BBC Children in Need
Bleu Blanc Rouge Foundation
Bromley Trust
Calleva Foundation
Charles S French Charitable Trust
Dulverton Trust
Educational Opportunity Foundation (formerly the British and Foreign Schools Society)
Eleanor Rathbone Charitable Trust
Esmée Fairbairn Foundation
Forrester Family Trust
Henry Smith Charity
John Beckwith Charitable Trust
Leigh Trust
Rank Foundation
Schroder Foundation
Vodafone Foundation
Wyn and Ken Lo Memorial Foundation
Paul Hastings

AND TO OUR WONDERFUL VOLUNTEERS AND SECONDEES

Giles Anderton
Michael Mansell
Nathalie Taylor
Wayne Moore
Laura Bunt
Goolshun Belut
Harriet Kennedy
Fatemeh Yeganeh
Jasmine Rai
Ram Bhari
Isabella Koos

Bleu Blanc Rouge

Educational Opportunity Foundation
IMPROVING LIFE CHANCES WORLDWIDE SINCE 1808

THE BROMLEY TRUST
HUMAN RIGHTS | PRISON REFORM

The Rank Foundation
a pebble in the pond

The Henry Smith Charity
founded in 1628

THE DULVERTON TRUST

ef Esmée Fairbairn FOUNDATION

Supported by BBC Children in Need
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Baron Davenport's Charity
Founded 1930

The Schroder Foundation

CHILDREN AND FAMILIES ACROSS BORDERS (CFAB)

England & Wales - Charity number 1085541

Accounts

Children and Families Across Borders (CFAB)

Annual Report and Accounts 2022/2023

CFAB

protecting **CHILDREN** and
uniting **FAMILIES ACROSS BORDERS**

Charity Registration No: 1085541
Company Registration No: 04025539

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Message from our Chair

Since WWII, Children and Families Across Borders (CFAB) has been supporting vulnerable children, no matter where they come from.

Over the past seven decades, though we have moved quickly to adapt and respond to different humanitarian crises around the world, our mission has always remained the same: a world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

With an estimated 100 million individuals worldwide forcibly displaced by persecution, conflict and human rights violations, CFAB's role in protecting children separated from their families across international borders has never been more important. Over the past year, the effect on children and families of global instability and changing immigration patterns has been reflected in demand for our services. The number of calls to our Advice Line has risen and there has been an increase in case referrals from local authorities across the UK, as well as from other NGOs and our international partners.

Our position as the only UK member of the International Social Service (ISS) network gives us unrivalled access to partners in over 130 countries and a wealth of on-the-ground expertise. We continue to be the only charity in the UK with a specialist child protection team who are experts in inter-country social work. Our unique expertise and knowledge ensure we are well placed to influence policy and practice both domestically and internationally. Over the last twelve months, we have advocated and upheld a child's right to family both in responding to the Government's new strategy for children's social care, and internationally through the Commonwealth Children's Interest Group.

Looking ahead to year two of our current strategic plan, we remain ambitious with our work to ensure a child's right to family is upheld, whether in the UK or internationally, cross-borders. We will continue to develop our services to better support the ever changing needs of children and families, and we will continue to foster strong collaboration with partners around the world to strengthen cooperation and the sharing of knowledge.

I am immensely proud of CFAB's accomplishments this past year, as detailed within our Annual Report. From everyone in the CFAB team, our volunteers and on behalf of the children we help, I would like to extend my sincere thanks to our Board of Trustees, our Patrons, and to all our supporters. It is only with their help that we are able to continue our work protecting children, no matter where they are from.

Michael Phair
Chair of the Board of Trustees

Welcome from our CEO

The landscape within which we work has faced extraordinary changes over the past few years, from global crises in Afghanistan, Ukraine, Turkey and more recently Sudan, to deepening global inequalities, changing immigration patterns and a significant rise in the cost of living.

I am very proud that despite these changes and challenges, Children and Families Across Borders has continued to thrive over the past twelve months to ensure that children who have become separated from their families across international borders are given care and protection.

Our work continues to span the globe. In the last year, we have supported almost 3,000 children linked to almost 130 countries. We continue to run the UK's only free Advice Line, staffed by specialist inter-country social workers, which provides practical advice and guidance on a range of international child protection issues. Our specialist inter-country social work team has continued to play a vital role in ensuring the safety and well-being of children. Our expertise in cross-border children and family cases and in international child protection means we can give children the best chance of being safely reunited with their family.

As we come to the end of the first year of our new three-year strategy, we have once again demonstrated our agility and ability to respond to need. We have developed new services including pre-placement support training, introduced a new international legal network and are developing a new therapeutic service for asylum-seeking children and child refugees in the UK. We are delighted that our partnership with the Welsh Government to manage cross-border children and family cases has gone from strength to strength. As well as managing those cases under the 1996 Hague Convention on Jurisdiction, Applicable Law, Recognition, Enforcement and Co-operation in Respect of Parental Responsibility and Measures for the Protection of Children, we are also pleased to offer support for the Welsh Homes for Ukraine Scheme.

We continue to raise awareness of international kinship care both nationally and internationally through our input into the Government's implementation strategy on children's social care reform, through our leadership and participation within the Commonwealth Children's Interest Group and through the implementation of the Kigali Declaration across Commonwealth countries. We have continued to educate and inform child protection professionals on international child protection and kinship care through university outreach and training. We also have continued to collaborate with national and international agencies to address global challenges facing children.

None of this could have happened without the support, cooperation, and collaboration of our many stakeholders including local authorities, our ISS partners, our national and international peers and our valuable supporters. We look forward to working together in the coming year and beyond. I also wish to extend my particular thanks to our brilliant staff who consistently go above and beyond. Without them, our achievements would not have been possible.

Carolyn Housman
CEO

Our Vision

A world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

Our Mission

To use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. Where possible, we work to reunite families.

Our Values

Professionalism

As the UK arm of the International Social Services Network, CFAB is part of a worldwide network of professionals working in 130 countries, allowing us to access expert support from around the world to protect children at risk. CFAB's team includes professionally qualified Social Workers and Case Workers specially trained to manage inter-country social work cases.

Impartiality:

CFAB's work is grounded in the best interests of vulnerable children and adults and we defend and uphold their rights to protection, care and family life. CFAB does not have any political affiliation nor agenda. We work with local authorities, the courts, the police and other agencies to ensure that the protection and care of vulnerable children and adults is at the heart of decision-making.

Respect:

CFAB ensures that children and vulnerable adults play a role in decisions that affect their lives. We value the role, expertise and experience of our overseas partners, without whom we could not effectively safeguard children and vulnerable adults. We recognise that the complexity of international social work demands we all work together to secure the best outcome possible for every beneficiary.

Our Year in Numbers

2,510 children were helped through our Advice Line

405 children were helped through our casework

(2,325 children were helped through our Advice Line, and 319 children through our casework in 2021/22)

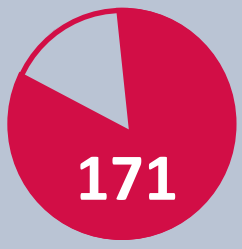
We continued to expand our global network, working with partners in over 130 countries and forged 6 new partnerships in countries including Spain, Romania, the UAE, Hungary, Brazil, East Timor and the USA.

(In 2021/22 we created 6 new partnerships)

Advice Line:

We received 1,793 calls to our free national Advice Line.

(1,661 in 2021/22)



171 local authorities were given advice.

(168 local authorities in 2021/22)

We received calls concerning 127 different countries last year.

(132 countries in 2021/22)

The top 3 concerns raised across Advice Line calls were:

- Child Protection
- Overseas Assessments
- Court Proceedings

(These were child protection, overseas assessments, children in care in 2021/22)

Casework:

331 cases

The need for our services continues and we managed 331 cases in 2022/2023.

(We managed 228 cases in 2021/2022)

We received referrals from local authorities (54.6%), NGOs (16.4%), overseas partners (17%), other central authorities (2%) and other organisations including solicitors (10%).

(In 2021/22 they were from local authorities 71%, 17% ISS Partners, 7% NGOs, 2.5% solicitors and 2.5% other UK authorities).

Family Reunification Project:

55
new families
were welcomed onto the project

(We worked with 41 families in 2021/2022)

of which we supported **114 children**

79% of families were supported in accessing more appropriate housing to accommodate the young people joining them in the UK.

(87% of families in 2021/22)

67% of young people were supported in registering for school and have been able to continue their education.

(50% of young people in 2021/22)

Training:

23
people
signed up to our International Social Work Certificate

(33 in 2021/22)

Trustee Report for the year ended 31 March 2023

(incorporating directors' report)

Our Objectives and Activities for the Year

At the end of 2021, we consulted with staff, Trustees, child protection professionals and service users to develop a new three-year strategy which will take CFAB up to our 70th birthday in 2025. Drawing on lessons learned from the previous strategy, we have deliberately moved to a more outcome-focused plan with four key strategic goals which have been designed to help ensure staff are clear on how they are contributing to CFAB's mission. Below we outline how we have met our strategic objectives during the first year of this strategy in 2022/23.

Objective 1: Through the delivery of our quality services, children have improved chances to remain safely with family, no matter where they are.

Since CFAB was founded in 1955, we have consistently sought to deliver high quality services which directly help to improve children's chances to remain safely with family. Our specialist team have unique expertise on cross-border cases involving child protection alerts and kinship assessments. We have identified and made improvements, developed new services, and advocated for family reunification.

Over the last twelve months, demand for both our Advice Line and our casework has risen. We have helped 405 children through our casework services and over 2,500 through calls to our Advice Line. Our work has continued to span the globe and we have supported children linked to almost 130 countries. The impact of global instability and political disruption continues to be felt on our work, with cases linked to Afghanistan, Hong Kong, and Ukraine to name but a few.

We have been pleased to have expanded our reach over the last year and have developed our global network of partners. We have forged new partnerships with independent social workers in Spain, Romania, the UAE, Hungary, Brazil, East Timor, and the USA. We have continued to play a strong role in the ISS network, sharing information on GDPR best practice and presenting on the 1996 Hague Convention on Jurisdiction, Applicable Law, Recognition, Enforcement and Co-operation in Respect of Parental Responsibility and Measures for the Protection of Children (the 1996 Hague Convention) at the Case Coordinator meeting in Frankfurt.

Alongside our efforts to expand our network and provide high quality services from an increasing number of countries, we have also developed new services to help improve the chances of children remaining safely with their family.

The first new service was the introduction of our pre-placement support training for carers to help manage expected challenges and improve outcomes for children. These support sessions are tailored to individual family needs and aim to ensure families are well-equipped with the knowledge and support they need to look after children and young people, many of whom have suffered from trauma. The training covers topics such as understanding attachment and managing behaviour triggered by trauma, managing contact with other family members and an introduction to life story work. From our long experience, we know that kinship carers can struggle to cope with children's emotional and behavioural difficulties. Preparing carers for what to expect and how to manage challenges helps to secure placement stability and better outcomes for children.

The second new service that we have developed this year is the expansion of our Legal Advice Service. Throughout our long history, we have witnessed first-hand just how important legal advice and guidance can be in complex, cross-border proceedings and how much it can impact the best interests of a child and their ability to remain with family. We know that legal experts can provide greater context and understanding of local child protection legislation and are therefore very helpful in guiding decisions to help facilitate family reunification.

For this reason, in the last year, we have expanded our existing Legal Advice Service by creating an international network of legal experts in different countries who can help provide expert reports for use in child protection proceedings in UK courts and help meet the best interests of children specific to their local context. Through this centralised network, we offer support on legal frameworks for placing children with kin overseas, parental

responsibility, custody and guardianship in relevant jurisdictions and laws surrounding child abduction and relocation. While this service is still in its infancy, we hope it will be an important step in the collaborative work of family lawyers and social service professionals across the globe to protect the best interests of children and families.

In the last year, our Family Reunification Project has continued to support children and families arriving in the UK, helping them to integrate and thrive. Now in its fourth year, we were delighted to receive continuation funding for this work from BBC Children in Need and the Henry Smith Charity. This project provides post placement support to recently arrivied asylum-seeking and refugee children who have come to the UK to live with family. Our caseworkers provide bespoke support for each child and their family, focusing on ensuring they have access to education by helping them enrol in a school or college, helping them to access health services and housing entitlements.

In the last year we have supported 55 families from countries including Iraq, Eritrea, Syria, and Afghanistan to name but a few. The project was evaluated by an external evaluator in the last year and received excellent feedback: 'The reviewer has been struck by the heartfelt statements from all the beneficiaries interviewed. Their individual and personal feedback could not evidence better the impact of the service in providing both practical and emotional support as well as advocacy for their rights as they navigate the challenges of the hostile environment at the UK border and beyond.'

In addition to securing continuation funding for this vital work, we are delighted to have received funding to extend our support through introducing a new therapeutic service, Life Story Work. Using a range of tools and activities, this will help these often-traumatised children to explore and explain what has happened to them, helping them to come to terms with the past, make sense of the present and develop a sense of identity for the future.

Underlining all of our work to ensure children have improved chances to remain with family is the need to evidence the outcomes of the services we offer, to improve them and to strengthen the case for family reunification. While our team continues to collect data on the complex work that we undertake, we were delighted to be selected for The Rank Foundation's Time to Shine programme which enabled us to employ a Business Administration Intern in January 2023 to help consolidate our data management and provide vital support to the team.

Objective 2: Through sharing our skills and expertise, children are better protected in vulnerable situations and arrive safely to their home, wherever that may be.

In response to the Taliban takeover of Afghanistan in 2021 and the resulting influx of Afghan refugees fleeing to safety in the UK, we launched our Family Unification Assessment Project in February 2022. Within this project, CFAB supports unaccompanied children by undertaking Best Interest Assessments to inform asylum and family unification applications to the Home Office. The project aims to aid the process of family reunification for sponsors wanting to unite with a child or young person who is outside the UK. Since March 2022, we have received over 80 referrals with many concerning Unaccompanied Minors from Afghanistan, Sudan, and Ethiopia. Given the increasing restrictions on immigration routes, the support this project offers to vulnerable children is essential in preventing young people from having to choose unsafe or illegal routes into the UK to reach family.

Over the past twelve months, we are delighted to have strengthened our partnership with the Welsh Government and have renewed our contract with them under the 1996 Hague Convention. Through this contract, CFAB has provided guidance and advice to Welsh unitary authorities on complex cases involving foreign judicial and social service systems. Within this contract, the Welsh Government has also committed to providing free legal advice through CFAB's Legal Advice Service which has had a valuable impact on the ability of Welsh authorities to ensure the best long-term outcomes for children. To further the knowledge of Welsh social workers, we participated in the Welsh Safeguarding Week by leading two training sessions and have also shared our expertise with Cafcass Cymru on how best to collect data on international cases.

Additionally, we have assisted with the Welsh Homes for Ukraine Scheme by offering identity checks on Ukrainian children and family members, provided pre-placement support for UK sponsors to help them understand the trauma that Ukrainian children may have experienced, helped develop an understanding of Ukrainian culture and how to identify those children with mental, emotional, and psychological support needs. We also assisted with the identification of family members overseas. In partnership with other organisations such as CoramBAAF and the Family Rights Group, we are developing guidance regarding Ukrainian children and young people who are

now living in the UK which will cover a range of different scenarios and the principles with which practitioners should act upon when providing support.

Beyond our direct services, CFAB has also continued to share our skills and expertise among social workers both in the UK and worldwide to help increase awareness of a child's right to family and international social work.

Following on from our efforts last year, we have continued to promote our International Social Work (ISW) Certificate to social workers within the UK, and we were pleased to secure bookings from organisations including Barnardo's, UNICEF and a number of different local authorities. We have continued to promote our services to local authorities throughout the UK with presentations taking place in South Gloucestershire, Cambridgeshire and Peterborough, Leeds, Birmingham, Lincolnshire, East Sussex, and Newham. We are looking to building on this engagement over the year ahead with the appointment of a Local Authority Engagement Manager who will focus on raising awareness of CFAB within local authority social work teams, growing our membership and increasing our training sessions.

To better promote the importance of international kinship care to a wider social work audience, we have also in the past year engaged with universities offering social work degrees. This has resulted in skills days at the universities of Manchester and Staffordshire with more planned for the future.

In the last year, we have also had greater focus on engaging our Scottish stakeholders, both to raise awareness of international kinship care and of CFAB's expertise. Following the appointment of Trustee James Cox, in Scotland, we successfully engaged with the Scottish Government, Social Work Scotland, Scottish Association of Social Workers, CELCIS, 'The Promise' team and the Central Authority.

We also met with Professor Brigid Daniel in relation to her work relating to the evidence base for children and families, preceding plans for a National Care Service and potentially a National Social Work Agency. In March 2023, CFAB's CEO was delighted to be invited to make a presentation on international kinship care to Chief Social Work Officers and to record a live blog post for Scottish Association of Social Work. A presentation was also offered to a seminar hosted by the Consulate General of the Republic of Poland in relation to International Kinship Care as relevant to Polish children and families.

Another highlight of the year was our annual International Child Protection lecture which took place in November 2022. Focused on the decolonialisation of social work, the lecture was delivered by key speakers Mthoko Ngobese-Sampson from the University of West London, David Jones, CFAB Trustee and Board member of the Commonwealth Organisation for Social Work (COSW), and Michael Nwoye, Inter-country Social Worker from CFAB. This lecture covered the influence of unconscious bias, the dominance of western ideals and the importance of cultural curiosity in social work and child protection discourse. Over 400 guests registered for this event, and we were gratified by the insightful and transparent discussion that was held regarding the path towards decolonising social work, and grateful for the positive feedback we received.

In the last year, CFAB has also continued to take an active role on the international stage. As Secretariat for the Commonwealth Children's Interest Group (ComCIG), we were proud to contribute to the Commonwealth Secretariat's roundtable event: Activating the Kigali Declaration. This follows on from the child safeguarding and advocacy work we have been developing since our co-founding of the group a year ago. The event was organised by ComCIG conveners CFAB Trustee David Jones (COSW), CEO Carolyn Housman (CFAB) and Helen Jones, Commonwealth Businesswomen's Network (CBWN) joined by Hope and Homes for Children and the Commonwealth Secretariat.

We were thrilled to be joined by 100 partners at this roundtable event, including High Commissioners, Civil Society Organisations and Commonwealth Accredited Organisations, each drawing on their expertise and experience of care and protection reform for children and young people. As part of the event, our CEO Carolyn Housman co-facilitated a breakout room exploring the benefits and challenges of data gathering and analysis surrounding childcare and protection reform. We spoke about the use of data as an advocacy tool, effective for monitoring progress and holding governments accountable to their commitments, something CFAB exemplified in our Safe, Secure and Thriving Campaign in previous years.

We also joined the global drafting committee for Family for Every Child's Global Report on Kinship Care. This important piece of work, due to be published in 2023/24, will highlight how kinship care works in different countries and, importantly, why different approaches to kinship care are necessary in different cultures.

Objective 3: Our advocacy results in a child's right to family being upheld in a meaningful way so they know all options were explored and that decisions were taken solely on a child's best interest.

Throughout the past year, we have continued to build on our advocacy work to raise awareness of a child's right to family and the importance of considering family overseas as potential long-term kinship carers.

A large focus throughout the year was on the Independent Review of Children's Social Care and the subsequent Government response and implementation strategy. Since the Review began in early 2021, CFAB has engaged at every stage from writing letters, submitting evidence, and offering our expertise to the panel. Following the publication of the Independent Review in 2022, we welcomed the recommendations that the Government needed to make a substantial investment to support children to stay with their families and the focus on kinship care. However, we highlighted that explicit consideration for kinship arrangements that extend across borders was noticeably absent. With one in three children in England born to a foreign-born parent, the effects of globalisation on the social care system must not be underestimated.

Following the publication of the Review, we continued to engage with the Department for Education and MPs and secured written parliamentary questions from both Helen Hayes MP and Rachael Maskell MP. They asked multiple questions about the number of Special Guardians and Foster Carers in receipt of financial allowance for children overseas from a local authority. The response, from the Minister of Children and Schools confirmed the lack of data on children placed overseas, and we continue to advocate for greater data collection and clarity on overseas placements.

Following the publication of the Government's implementation strategy, Stable Homes, Built on Love, we have continued to engage with the consultation process, promoting the importance of international family links and offering our expertise in the creation of a kinship care strategy. As well as submitting our own response, we have collaborated with the Kinship Care Alliance on a group response. We will be continuing to engage with the Department for Education in the months ahead.

Beyond the Review of Children's Social Care, we have also advocated on behalf of asylum-seeking and refugee children. At the end of November last year, CFAB's CEO Carolyn Housman spoke to the Parliamentary Joint Committee on Human Rights about challenges faced by asylum-seeking children in the UK, providing oral evidence to suggest changes needed to UK law to ensure it is human rights compliant. Carolyn spoke about a child's right to family and offered key recommendations including arguments for safe and legal routes for asylum-seeking children to join family in the UK.

Furthermore, with an important part of our work involving the reunification of refugee children with their families once they have reached this country, we joined the Families Together Coalition which supported the Refugees (Family Reunion) Bill. This Bill proposed to allow more people to access refugee family reunification, to create immigration rules which allow for unaccompanied refugee children to be reunited with loved ones and to restore Legal Aid for family reunification cases.

One of the many ways in which we have continued to raise awareness of international kinship care domestically has been through chairing the Cross Border Child Safeguarding Working Group. This forum has allowed us to have meaningful discussions on child protection issues with representatives of the Department for Education, the Ministry of Justice, the Foreign Commonwealth and Development Office, Border Force, the Children's Commissioner, and others. Agenda items have included the response to the war in Ukraine, the Nationality and Borders Bill and the Independent Review of Children's Social Care.

Focusing on international kinship care more globally, in the last year we approached the Secretary General of the Hague Permanent Bureau about the significant differences between Contracting States in their interpretation of Article 33 of the Convention, and, in particular, the extent to which it is necessary to obtain Article 33 consent to place a child with a relative in another Contracting State. We have since offered our expertise through support and training which has been welcomed by the Secretary General. We are also in the process of putting together papers and a delegation to attend the Hague Convention Special Commission in October 2023.

Objective 4: We protect the health of our staff and our mission through good governance and financial stability.

The many achievements listed within this Annual Report have all been made possible through the dedication and effort of the whole CFAB team. Given the significant changes that staff have faced in recent years, we have worked hard to protect staff well-being. We have continued to operate a hybrid working model, offering flexibility and homeworking. We have continued to organise regular staff social events, both in-person and online, to keep staff connected. As part of our continuous efforts to protect the mental health of staff, Line Managers attended mental health awareness training to better support members of their teams.

We have continued to cultivate a positive dialogue with staff though CFAB staff meetings and the staff committee throughout the year. A staff survey was undertaken in January 2023 which demonstrated that of those staff that responded, all respondents rated CFAB's governance, leadership, and line management to be satisfactory or above. 91% of staff indicated that they were happy with their role and 92% either strongly agreed or agreed that they have the opportunity to grow professionally at CFAB.

In the last year, we finalised CFAB's diversity strategy to ensure we are being inclusive in our practice, from the recruitment of staff through to our service delivery. With regards to our recruitment practices in particular, we have formed a partnership with the Drive Forward Foundation who help support Care Leavers into the world of work and we look forward to exploring further opportunities with them in the future.

In terms of supporting our diversity and increasing the involvement of young people with lived experience of our work in the development of our services, we were delighted to form a strategic partnership with Cafcass's Family Justice Young People's Board. We look forward to further involving young board members in our work.

Regarding CFAB's financial health, we had a very successful year in terms of income generation, achieving well-above target figures. In terms of voluntary income, this was largely due to the success of the Ali Sattaripour Golf Event which is held bi-annually in aid of CFAB and our belated 65th anniversary dinner at Windsor Castle.

We were also successful in securing a number of grants from new funders including BBC Children in Need, the Bleu Blanc Rouge Foundation, and the Lombard Odier Foundation. We are particularly delighted to have secured funding to develop a new therapeutic service, Life Story Work, as part of our Family Reunification services in the UK from Trusts including the British and Foreign Schools Society, the Calleva Foundation and the Casey Trust.

How Our Activities Delivered Public Benefit

Having carefully considered the Charity Commission guidance on public benefit, in 2022/2023, CFAB has succeeded in:

1. Providing specialist services to benefit vulnerable children through our free Advice Line and specialist casework services as well as project work with local authorities on specific issues like post placement support.

We estimate almost 2,510 children were helped through our free Advice Line and 405 children through our casework (2,325 children were helped through our Advice Line, and 319 children through our casework in 2021/22).

2. Delivering a unique international social work training and development programme to build capacity in social work teams and other professionals.

In the last year, we continued to promote our training programme to social work teams and other child protection professionals. This included the promotion of our International Social Work Certificate, an online training course to provide social workers and other child protection professionals with the knowledge and skills they need to handle casework involving another country. The course covers topics including international kinship care, forced marriage and harmful practice, international surrogacy, international adoption, international abduction, and Female Genital Mutilation (FGM) and gender-based violence. In addition, we have provided bespoke training to a range of other organisations including Barnardo's and the Welsh Business Coordinators Group.

We have also reached out to those universities offering social work degrees and have secured skills days with the University of Manchester and University of Staffordshire as well as guest lectures at the universities of Bath and Plymouth.

3. Influencing policy on international child protection issues and international kinship placement, providing expert advice and guidance to local authorities and central government, and participating in government working groups.

Throughout the last year, we have consulted at every stage of both the Independent Review of Children's Social Care, the subsequent recommendations from the Department of Education and the consultation of their Stable Homes, Built on Love Implementation Strategy and National Framework. As part of this we have engaged with a number of MPs to secure written parliamentary questions.

Focusing on our experience in helping child refugees, we also gave oral evidence to the Parliamentary Joint Committee of Human Rights on the rights for asylum-seeking children in the UK. CFAB's CEO spoke about a child's right to family and offered key recommendations including arguments for safe and legal routes for asylum-seeking children to join family in the UK.

The Challenges We Encounter in Our Work

CFAB has faced increasing demand for our services throughout 2022/23. The global instability, first with the crisis in Afghanistan, followed by the war in Ukraine, significantly increased pressure on our services. Alongside this, we also faced a sharp rise in the cost of living within the UK which affected CFAB both in terms of our business costs and in unplanned cost-of-living pay rises for staff.

At an operational level, the sharp increase in incoming assessment work, particularly from Hong Kong and Jamaica, stretched existing resources. Staff changes within both the social work team and the Family Reunification team also had an impact on workloads. Local authority engagement and our training programme were both affected by social worker and case worker capacity.

Though we have had a very successful year financially, we are aware that the poor financial climate is having an effect on funding streams and our success in securing grants declined in the second half of the year with many trust application outcomes delayed due to funders being vastly oversubscribed.

We continued to be aware of the risks posed to CFAB through data protection and network security. Having moved to a new IT support provider in the last year, we have improved a number of our processes, including the introduction of two-factor authentication, segregated data and enhanced ant-virus software.

Our Future Plans

CFAB's Board of Trustees approved a new strategic plan for the organisation for 2023 – 2025 of which we have completed the first year. Our four key objectives will remain in place for the year ahead and we have mapped out our future plans below.

Objective 1: Children have improved chances to remain safely with family, no matter where they are from.

This relates to the provision of quality services to communities in need, evidencing the outcomes of our work to inform service improvement and advocacy for family reunification. In the next year, we will better support refugee family reunification by observing challenges and informing solutions, we will connect with migrant communities to ensure collaboration and we will strengthen the case for family reunification by evidencing the outcomes of our work.

Objective 2: Children are better protected in vulnerable situations and arrive safely to their home, wherever that may be.

This sees us bolstering social and behaviour change to ensure the best interest of a child is upheld in every situation. It is about ensuring we are able to respond quickly in emergency situations – such as the conflict in Ukraine. We will continue to ensure that we are agile in our response to global crises and will participate in multiagency partnership meetings. Through our training, research, and advocacy work, we will inform practitioners with evidence based propositions so that cross-border placements are better supported. We will be using our surplus raised from 2022/23 to invest in meeting rising demand and addressing more complex issues in policy and legislation.

Outcome 3: A child's right to family is upheld in a meaningful way, so they know all options were explored and that decisions were taken solely on the child's best interest.

This objective focuses on our sharing of evidence-driven practice with the right audiences at the right time, deploying our unique expertise to improve international kinship care. We will work to ensure policy makers are well informed by engaging with the Department for Education on their proposed kinship strategy and with other relevant Ministers, MPs and Peers on the Illegal Migration Bill. Through the appointment of a Local Authority Engagement Manager, we will consistently engage our service users in local authorities to promote our knowledge and practical services to a wider audience. We will also continue to strengthen our relationship with the Welsh Government and will be focusing on Scottish engagement with the aim of producing a Scottish International Kinship Care Guide.

Outcome 4: We protect the health of our staff and our mission, through good governance and financial stability.

This final objective relates to ensuring our income generation is diverse and stable, enabling us to invest in staff and new projects. We will continue to focus on ensuring staff feel valued and supported, that we provide appropriate training and support. We will also work to inspire and engage supporters with our mission and ensure that customers understand the value we offer.

Financial Review

At the end of the reporting year, CFAB achieved a surplus of £279,018, 2022: deficit of (£15,134).

Earned income in the form of casework/membership fees/training constitutes 31% of the charity's income, 2022: 46%. Cash generated is also positive with cash-flows of £241,606, 2022: £40,728.

We received £379,000 of voluntary income (£79,000 above budget), 2022: £250,000 and £299,000 of earned income (£46,000 above budget), 2022: £310,000.

We close the financial year with reserves at 10 months operating costs.

In order to continue to manage our financial stability, CFAB will work to strengthen our relationships with local authorities, further develop our earned income for services provided and to boost participation in our pre-payment scheme in order to provide a steady income.

With regards to voluntary income, we will continue to submit high quality funding bids and strengthen our relationships with donors and prospects. We are aiming to plan an additional event and boost our major donor giving in 2023/24 to avoid the predicted bi-annual deficit.

As with many charities of our size, financial sustainability can be a struggle in uncertain times. However, we are confident we remain a going concern in the short- and long-terms.

Reserves Policy

The Trustees have decided that it is appropriate to set a minimum level of free reserves to cover known wind-up costs and so that we can respond to risks that are likely to require a period of adjustment or take action to capitalise quickly on major unforeseen and strategic opportunities. This is particularly important given the current global instability and rising costs. Our current assessment of the reserves we require is the equivalent of three to six months' planned expenditure.

These reserves are necessary to manage day to day operating risks, providing cash flow, creating a "buffer" against any mismatch in timing between income and expenditure, and ensuring funds are reasonably available for day-to-day management. The current level of reserves exceeds our six months' expenditure, however it is anticipated that these 'free' reserves will be used to cover the planned deficit in 2023/24 and to invest in growth in response to an increasing demand of our services both with the appointment of an additional caseworker and a Local Authority Engagement Manager

The reserves policy will be kept under review and reserve levels adjusted as perceptions of risk and other factors change.

Fundraising

Legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Though CFAB does not undertake widespread fundraising from the general public, our team has focused on securing grants from trusts and foundations and major gifts from individual supporters. Such amounts receivable are presented in our accounts as "Donations and legacies" and are all voluntary in nature.

We have had a very successful year in terms of securing voluntary income. Despite increased competition, we secured several large new grants from BBC Children in Need, the Bleu Blanc Rouge Foundation, and the Lombard Odier Foundation. We are also immensely grateful for the continued support of The Rank Foundation, the Schroder Foundation, the Bromley Trust and the Esmée Fairbairn Foundation . We were very grateful to receive support from the Forrester Family Trust toward our core activities, the AB Charitable Trust which enabled us to launch our Legal Advice Service and the Calleva Foundation to support unaccompanied minors.

We achieved great success in our event fundraising this year, exceeding our target with both the Ali Sattaripour Golf Event and the belated 65th anniversary dinner at Windsor Castle.

We were also delighted to achieve success in our major donor fundraising in 2022/23, for example, through a successful fundraising appeal through the Big Give Christmas Challenge in December 2022.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fundraisers, or third parties. The day-to-day management of all income generation is delegated to the Executive Team, which is accountable to the Trustees.

Although CFAB is not required to be bound by any regulatory scheme, the charity complies with the relevant codes of practice. We have received one complaint in relation to fundraising activities following our Windsor Castle event which was swiftly resolved (2021/22–none). Our terms of employment require staff to behave reasonably at all times; as we do not widely approach individuals for funds, we do not specify such terms to fundraising activities and nor do we consider it necessary to design specific procedures to monitor such activities. CFAB is registered with the Fundraising Regulator.

Looking Ahead

CFAB's mission remains the same: to use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. As we look ahead to the upcoming year, we reaffirm our commitment to protecting the most vulnerable children and ensuring their right to a family life is upheld. Our strategic plan for 2022-2025 is focused on long-term outcomes. These have been outlined above in Our Future Plans.

Structure, Governance and Management

Part of our objectives includes ensuring our governance framework is robust and enables us to achieve our mission. This section explains how we achieve this.

Governing Document

CFAB is registered in England and Wales as a charitable company limited by guarantee. It is registered with Companies House (number 04025539) and the Charity Commission (number 1085541). The activities of the company and certain governance rules are laid out in the Memorandum and Articles of Association. The Board of Trustees, who in turn delegate day to day management to the Chief Executive Officer, govern the Charity.

Recruitment and Appointment of the Board

CFAB's Articles of Association permit it to have a "maximum of sixteen" Trustees. The Board does not see the number as a target, and in accordance with the Charity Commission agrees only to have the number of Trustees needed to fulfil their duties to the charity, with a minimum of four. This must include three officers: Chair, Vice Chair, and Treasurer. CFAB also includes the President as an officer. The Board is responsible for assessing skills gaps and seeking to identify the profile of Trustees which would best serve the organisation's needs as vacancies become available. The role of a Trustee is open to anyone who has the required skills or can add value. In 2020/21 we introduced diversity monitoring throughout CFAB, in order to ensure that we continue to be an inclusive organisation and that we focus on characteristics that are meaningful in our work, such as being more inclusive of those who have lived experience such as experience of kinship care. This has included reviewing all of our recruitment practices and ensuring diversity amongst our Trustees. In the interests of transparency and diversity, the Board may advertise all Trusteeships via traditional or social media, Trustee recruitment websites, or by sharing the advertisement with suggested candidates who meet the skills required. Prospective Trustees are asked to submit their CV to the full Board for its consideration and eventual approval of the appointment. All Trustees participate in a structured induction so they can fulfil their role effectively. Trustees are not paid.

Board Induction and Training

As part of their selection and subsequent induction, our potential/new Board members are invited to meet our Chief Executive, Chairman and other Trustees to talk through the role and responsibilities of Trustees, the work of the charity and its governance structures. New Board members are given our organisational strategy and other information including promotional materials and funder reports. They will also attend a half-day induction with senior management team members and participate in our weekly allocation of cases meeting, to ensure familiarity with the core content of our work. Board members are invited to attend the charity's events and receive updates on the charity's work via the Chief Executive's report which is presented as a key agenda item at each Board meeting.

Management Framework

The Board is responsible for ensuring good governance across CFAB. It appoints and provides line management and advice to the Chief Executive as necessary.

It provides strategic guidance to the Senior Management Team to fulfil their role and to the Chief Executive to take full operational responsibility for the running of the organisation.

The Board takes advice from the Chief Executive and has such oversight as is necessary to approve and make decisions, including in relation to key issues such as: review and approval of the strategic plan; horizon scanning and management of risk; approval of the annual budget; approval of any exceptional expenditure or loans; performance measurement of operations; revision of CFAB's core mission; any proposed changes to name or branding; the establishment of strategic alliances; major structural changes; input to the appointment of Senior Management Team, in partnership with the Chief Executive.

The Board delegates authority to the Chief Executive for all operational matters and the management of the charity, and for such strategic issues as are delegated by the Board to the Chief Executive. The Chief Executive is required to provide regular, comprehensive updates to the Board regarding: progress in delivering organisational strategy and core services; financial health of the organisation; key operational matters and staffing changes; key changes to the external environment including risks, opportunities and threats which may have a bearing on CFAB's ability to deliver its core mission.

The Board meets four times a year. There are separate meetings of Board sub-committees, generally four times per year and held one month before the full Board meeting. The Board reviews the major risks to which the charity is exposed on a quarterly basis. Identified risks fall broadly into three categories: operations, finance and reputation. The Board has established procedures to mitigate these as far as possible. Whilst these procedures can mitigate major risks, the Board is aware that systems can only provide reasonable – and not absolute – assurance that key risks have been adequately identified and managed. Internal control procedures are designed to highlight the progress made towards achieving our mission, to maintain expenditure within the limits of available income and to safeguard our assets.

The Finance and HR Group is responsible, on behalf of the Board, for oversight of good financial and governance management, including monitoring of financial targets and performance; audit oversight; risk management oversight; assurance that financial planning and control processes are in place and being implemented in financial policies and controls operated by the staff team; assurance that HR policies and procedures are in place and being implemented. The Finance and HR Group also reviews the remuneration packages of senior management of the organisation.

The Policy and Practice Group is responsible, on behalf of the Board, for oversight of good policy in relation to the delivery of CFAB's core services and social work practice including regular monitoring and evaluation to ensure quality of services; review quarterly statistics on service provision and service users' feedback; consideration of charity impact; periodic review of Social Work policies.

The Marketing Group is responsible, on behalf of the Board, for oversight of CFAB's major communication channels and planned promotions. It has a particular focus on the business-to-business promotion of the charity to local authorities.

The Fundraising Committee is responsible, on behalf of the Board, for oversight of good policy as relates to the delivery of CFAB's fundraising work. It also oversees much of CFAB's event schedule, particularly when events relate to fundraising initiatives and profile-raising.

Remuneration

The governing principles of the charity's remuneration policy are as follows, to ensure delivery of the charity's objectives:

- **to attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness;**
- **that remuneration should be equitable and coherent across the organisation;**
- **to take account of the purposes, aims and values of the Charity;**
- **to ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.**

All salaries are reviewed and benchmarked against comparable jobs at similar London based charities and general prevailing market rates. The General Pay Award is considered each year and is based on a range of indices such as Retail Price Index, Consumer Price Index and comparison to what others are doing in regards to salary rises in the third sector.

The senior management team sits within the framework of the salary structure as set out above. Remuneration for the year ended 31 March 2023 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Conflict of Interest

We keep a register of interests for all Trustees to pro-actively manage any conflicts of interest. Should they arise, the Trustee in question must recluse him- or herself from the discussion.

Risk Management

Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors to the organisation. CFAB has the appropriate level of insurance to meet its obligations with respect to employees and Trustees and otherwise has a Business Continuity Plan to cover extreme eventualities. The Trustees assess three categories of major risk on a quarterly basis, these include: operational, financial, and reputational. The charity's key risks and mitigating actions include:

- **Risk: An inability for us to secure services overseas due to inadequate standards of delivery.**

Mitigating action: We seek to mitigate this through our work in the International Social Service network

- **Risk: Failure to raise anticipated fundraising income causes us to cut services to communities in need.**

Mitigating action: We continuously seek to diversify our voluntary income and ensure not more than 10% of our income comes from any one source. We are looking for new funders both nationally and internationally, we are strengthening our relationships with donors and their own networks.

- **Risk: Data protection breach due to faulty IT systems or poor internal controls.**

Mitigating action: We have introduced two factor authentication for access to our shared drive. We have segregated data onto three different drives, to protect information if one drive is subject to corruption or an attack. All computers are remotely monitored by our IT contractors to ensure adequate anti-virus is in place and no malware is detected. We are seeking funds for additional CFAB laptops and enhanced security protocols.

The Charity Governance Code was published in July 2016 and is updated annually. The Trustees are supportive of the Code and its aim to assist in the development of high standards of governance throughout the charity sector.

Reference and Administrative Details for the year ended 31 March 2023

Registered name of charity

Children and Families Across Borders

Address of principal office

Children and Families Across Borders (CFAB)
134/136 Buckingham Palace Road
London
SW1W 9SA

Charity registration number

1085541

Company registration number

04025539

Trustees

Chair	Mr Michael Phair
Vice Chair	Ms Anita Kara, BSc (Hons), MBA, MCIM, FRSA
Treasurer	Mr Kevin Meah (appointed 27 April 2022, resigned 03 August 2022)
Treasurer	Mr Hirsch Sharma BA DMS CGMA AICPA (appointed 12 October 2022)
	Mr Douglas Lewis CBE
	Mr Christopher Hames KC
	Dr David N. Jones, PhD, MA (Nottm) BA (Hons) (Oxon), CQSW, RSW
	Mr Mark Tate, MA (Hons), Oxon, MCSI
	Ms Victoria Mellor
	Ms Angie Garvich
	Ms Anna Nash
	Mr Richard Morris MBE
	Ms Cornelia Andrecut
	Ms Hilka Holman
	Mrs Karina Kim Peen (appointed 10 February 2023)
	Mr James Cox (appointed 27 April 2022)
Chief Executive	Ms Carolyn Housman
Honorary positions	President Mr Douglas Lewis CBE

Patrons

Royal Patron	Her Royal Highness Princess Alexandra
	Mrs Dalal Al-Duwaisan
	Sir Harvey McGrath
	Mrs Sarah Sillem
	Mr Steve Rider
	Mrs Monir Sattaripour
	Baroness Scotland, PC, KC

Auditor

SCB (Accountants) Limited
31 Sackville Street
Manchester
W1S 4AP

Solicitors

Paul Hastings (Europe) LLP
100 Bishopsgate
London
EC2N 4AG

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Relationships

CFAB is the UK member of the International Social Service network. CFAB is a member of the Kinship Care Alliance.

Statement of Trustees' Responsibilities for the year ended 31 March 2023

The Trustees (who are also directors of Children and Families Across Borders (CFAB) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

1. **select suitable accounting policies and then apply them consistently;**
2. **observe the methods and principles in the Charities SORP 2019 FRS102;**
3. **make judgements and accounting estimates that are reasonable and prudent;**
4. **state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;**
5. **prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 29th September 2023 and signed on its behalf, by:

Michael Phair
Chair

Report of the Independent Auditor to the Trustees of Children and Families Across Borders (CFAB)

Opinion

We have audited the financial statements of Children and Families Across Borders (CFAB) for the year ended 31st March 2023, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account, balance sheet, Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- **give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;**
- **have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and**
- **have been prepared in accordance with the requirements of the Companies Act 2006.**

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements: and

The directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;

the financial statements are not in agreement with the accounting records and returns;

certain disclosures of trustees' remuneration specified by law are not made;

we have not received all the information and explanations we require for our audit;

the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statements set out on page 23, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Charity Act 2011 and SORP 2019 regulations.

Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Our procedures in relation to fraud included but were not limited to: inquires of management whether they have any knowledge of any actual, suspected or alleged fraud, and discussions amongst the audit team regarding risk of fraud such as opportunities for fraudulent manipulation of financial statements. We determined that the principal risks related to posting manual journal entries to manipulate financial performance and management bias through judgements in accounting estimates. We also addressed the risk of management override of internal controls, including testing journals and appropriateness of other entries in the nominal ledger; reviewing transactions around the end of the reporting period; and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jeffrey Bor FCCA ACA (Senior Statutory Auditor)

for and on behalf of
SCB (Accountants) Limited
Chartered Accountants
Statutory Auditors

31 Sackville Street
Manchester
W1S 4AP

Date: 29th September 2023

Statement of Financial Activities

(Incorporating Income and Expenditure Account)
For the year ended 31 March 2023

	Notes	Unrestricted Funds	Designated Funds	Restricted	2023	2022*
		£	£	£	£	£
Income and endowments						
Grants and Donations	2	207,140	-	500	207,640	221,144
Income from charitable activities	3	529,990	-	234,237	764,227	613,193
Fundraising income	4	344,474	-	-	344,474	-
Investment income	5	3,871	-	-	3,871	577
Total income		1,085,475	-	234,737	1,320,212	834,914
Expenditure						
Cost of raising funds	6	183,690	-	21,000	204,690	128,215
Expenditure on charitable activities	7	624,250	-	212,254	836,505	721,833
Total expenditure		807,940	-	233,254	1,041,194	850,048
Net income/ (expenditure) before transfers		277,535	-	1,483	279,018	(15,134)
Transfers between funds		(115,981)	150,000	(34,019)	-	-
Net movement in funds		161,554	150,000	(32,536)	279,018	(15,134)
Reconciliation of funds						
Total funds brought forward		659,002	-	173,062	832,064	847,198
Total funds carried forward		820,556	150,000	140,526	1,111,082	832,064

All income and expenditure has arisen from continuing activities. The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 38-59 form part of these financial statements.

*Previous year is independently examined by independent examiner

Balance Sheet as at 31 March 2023

(Company No: 04025539)

	Notes	2023		2022*	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	10		1,322		5,866
Current Assets					
Debtors and Prepayments	11	160,791		95,025	
Cash at Bank and in Hand	17	1,173,698		932,092	
		1,334,489		1,027,117	
Liabilities					
Creditors: due within one year	12	(224,729)		(200,919)	
Net Current Assets			1,109,760		826,198
Net Assets			1,111,082		832,064
The Funds of the Charity					
Restricted funds	13		140,526		173,062
Unrestricted funds					
General funds	14		820,556		659,002
Designated Funds	14		150,000		-
Total Charity Funds			1,111,082		832,064

*Previous year is independently examined by independent examiner

Balance Sheet as at 31 March 2023

(Company No: 04025539)

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees and authorised for issue on 29th September 2023 and signed on their behalf by:

Michael Phair
Chair

The notes on pages 38-59 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2023

	Notes	2023	2022*
		£	£
Net cash inflow/(outflow) from operating activities	16	237,735	44,116
Cash flows from investing activities			
Investment income – bank interest		3,871	577
Purchase of tangible fixed assets		-	(3,965)
Net cash inflow/(outflow) from investing activities		3,871	(3,388)
Increase in cash and cash equivalents in the year		241,606	40,728
Cash and cash equivalents at the beginning of the year		932,092	891,364
Total cash and cash equivalents at the end of the year	17	1,173,698	932,092

*Previous year is independently examined by independent examiner

The notes on pages 38-59 form part of these financial statements.

Net Debt Reconciliation for the year ended 31 March 2023

	As at 1 April 2022	Cash flows	As at 31 March 2023
	£	£	£
Cash	932,092	241,606	1,173,698
Total	932,092	241,606	1,173,698

	As at 1 April 2021	Cash flows	As at 31 March 2022*
	£	£	£
Cash	891,364	40,728	932,092
Total	891,364	40,728	932,092

*Previous year is independently examined by independent examiner

Notes to the Financial Statements for the year ended 31 March 2023

1 Accounting Policies

a) Basis of preparation of financial statements

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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children and Families Across Borders (CFAB) meets the definition of a public benefit entity under FRS 102. The financial statements are presented in Sterling (£) and are rounded to the nearest £.

b) Legal status of the Charity

The Charity is a company limited by guarantee, incorporated in England, United Kingdom. The members of the company are the Trustees named on page 21. 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. Registered address being: 134/136 Buckingham Palace Road, London SW1W 9SA.

c) Going concern

The financial statements have been prepared on a going concern basis which forecasts that the charity will have adequate resources to continue in operational existence for a period of at least 12 months from the date of this financial report.

A forecast has been prepared for a period of more than 12 months from the date of approval of these financial statements. The forecast indicates that, whilst taking into account reasonable downsides, sufficient funds are expected to be generated within the charity so as to meet liabilities as they fall due.

d) 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 which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants (including government) and donation income is received from trusts and individual donors and includes Gift Aid where applicable.

Membership fees are recognised equally over the period of each individual membership, and deferred income is included in creditors.

Casework fees are recognised at the time of invoicing unless the complexity and estimated time to complete the work extends over one month, in which case it is recognised over the expected time to complete the case, and deferred income is included in creditors.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party; it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds comprise the costs of advertising and promoting events and the costs of running the events and associated costs, and include an apportionment of other staff and support costs.

Expenditure on charitable activities includes social worker staff costs and overseas casework costs and an apportionment of other staff and support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity and have been allocated between staff, premises, other and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs have been allocated on the basis of staff costs.

h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- **Fixtures & fittings** **25% straight line**
- **Computer equipment** **33% straight line**

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income, Lease deposit and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

j) 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.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any impairment.

l) Pensions

Employees of the charity are entitled to join a People's Pension Scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

m) Operating leases

Rental charges are recognised as an expense over the term of the lease on a straight line basis.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost, all other assets and liabilities are recorded at cost which is their fair value.

o) Taxation

The company 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 company 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

p) Foreign currency translation

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of Financial Activities.

q) Termination payments

Termination payments are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for such payments. The charity recognises termination payments when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination payments as a result of an offer made to encourage voluntary redundancy.

r) Judgement and critical accounting estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting estimates to declare.

s) Use of Volunteers

The charity from time to time relies on volunteers to be involved in the fund raising activities. This use of volunteers in the course of undertaking the charitable and income generating activities is not recognised within the Statement of Financial Activities.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

2 Grants and Donations

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General donations	96,978	500	97,478	134,986
Foundations:				
Schroder Foundation	25,000	-	25,000	-
Forrester Family Trust	25,000	-	25,000	-
Bromley Trust	10,000	-	10,000	10,000
Other small grants	50,162	-	50,162	46,158
The Garfield Weston Foundation	-	-	-	30,000
	207,140	500	207,640	221,144

The donations income in 2022 include £41,000 restricted and £93,986 unrestricted funds.

The income from Foundations totalling £86,158 was attributed to unrestricted funds.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

3 Income from charitable activities

2023	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Children in Need	-	28,000	28,000
Henry Smith	-	40,000	40,000
Membership fees	100,312	-	100,312
Casework Fees	299,727	-	299,727
Training/Other Income	5,290	-	5,290
Rank – Time to Shine	-	26,674	26,674
Esmee Fairbairn Trust	49,850	750	50,600
Baron Davenport's Charity	-	2,000	2,000
Rank Foundation	20,810	1,000	21,810
Casey Trust	-	1,500	1,500
Lombard Odier Foundation	-	26,313	26,313
The Calleva Foundation	-	40,000	40,000
Masonic Trust	-	20,000	20,000
Eevson Charitable Trust	-	8,000	8,000
Arnold Clark	1,000	-	1,000
AB Charitable Trust	15,000	-	15,000
Bleu Blanc Rouge Foundation	25,000	-	25,000
Ian Askew Charitable Trust	500	-	500
BBC CIN	500	-	500
The Evan Cornish Foundation	10,000	-	10,000
John Beckwith Charitable Trust	2,000	-	2,000
Welsh Central Authority	-	40,000	40,000
Total	529,990	234,237	764,227

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

2022	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Membership fees	118,733	-	118,733
Casework Fees	255,096	-	255,096
Training/Other Income	9,266	-	9,266
Eveson Charitable Trust	-	5,001	5,001
Dulverton Trust	-	38,707	38,707
Rank – Time to Shine	-	840	840
The Calleva Foundation	-	55,000	55,000
The Eleanor Rathbone Charitable Trust	-	3,000	3,000
London Catalyst	-	3,000	3,000
BBC Children in Need	-	12,000	12,000
The Clothworkers Trust	-	9,300	9,300
Other grants-Core Activities	83,250	-	83,250
Welsh Central Authority	-	20,000	20,000
Total	466,345	146,848	613,193

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

4 Fundraising Income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
ICP Event	221,940	-	221,940	-
Golf Event	122,534	-	122,534	-
Total	344,474	-	344,474	-

5 Investment income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Bank interest	3,871	-	3,871	577
Total	3,871	-	3,871	577

Investment income in previous year relate to unrestricted funds.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

6 Raising funds

2023	Direct costs	Support costs	2023
	£	£	£
Staff costs	83,858	17,565	101,423
Other staff costs	-	1,062	1,062
Premise costs	-	3,683	3,683
Governance and Finance costs	-	2,838	2,838
Events costs	95,076	-	95,076
Other allocated costs	608	-	608
Cost of raising funds	179,542	25,148	204,690

2022	Direct costs	Support costs	2022
	£	£	£
Staff costs	95,246	21,076	116,322
Events costs	159	-	159
Other allocated costs	2,513	9,221	11,734
Cost of raising funds	97,918	30,297	128,215

Raising funds expenditure in 2023 include £21,000 (2022: £nil) restricted and £183,690 (2022: £nil) unrestricted

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

7 Analysis of charitable activities expenditure by activity

2023	Direct costs	Support costs	2023
	£	£	£
Advice Line	75,031	13,731	88,762
Overseas assessments	391,320	66,603	457,924
UK assessments	187,810	40,574	228,385
Training	52,332	9,102	61,434
Cost of charitable activities	706,494	130,010	836,505

2022	Direct costs	Support costs	2022
	£	£	£
Advice Line	128,273	28,904	157,177
Overseas assessments	302,810	51,930	354,740
UK assessments	142,009	25,842	167,851
Training	36,353	5,712	42,065
Cost of charitable activities	609,445	112,388	721,833

Charitable activities expenditure in 2023 include £212,254 (2022: £210,270) restricted and £624,250 (2022: £511,563) unrestricted.

Support costs have been allocated between charitable activities and other trading activities on the basis of staff cost and allocated to activity according to staff cost.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

Support Costs

2023	Charitable activities	Raising funds	2023
	£	£	£
Salaries	90,808	17,565	108,373
Other staff costs	5,489	1,062	6,551
Premises	19,039	3,683	22,722
Finance & Governance costs	14,674	2,838	17,512
Total	130,010	25,148	155,158

2022	Charitable activities	Raising funds	2022
	£	£	£
Salaries	78,184	21,076	99,260
Other staff costs	7,841	2,114	9,955
Premises	16,343	4,406	20,749
Finance & Governance costs	10,020	2,701	12,721
Total	112,388	30,297	142,685

Finance and Governance costs include £1,878 (2022: £2,151) for bank charges, £3,134 (2022: £2,551) for financial admin charges, £35 (2022: £35) for data protection advice, £416 (2022: £36) for trustee expenses, £1,180 (2022: £1,131) for trustee indemnity and cyber insurance, £819 (2022: £1,329) for bad debt provision and £8,280 (2022: £nil) for audit and accountancy fees, £nil (2022: £3,450) for examiner fees. The costs also include £13 for finance and professional costs (2022: £13), £1,757 for exchange differences (2022: £1,455), £nil (2022: £480) for consultancy and £nil (2022 : £90) for miscellaneous expenses

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

8 Analysis of staff costs and key management personnel

	2023	2022
	£	£
Wages and salaries	609,020	568,496
Social security costs	63,902	55,709
Pension costs	17,310	16,674
Total	690,232	640,879

The average monthly head count was 19 (2022: 18) and analysis of the staff employees in the year were:

	2023	2022
Social workers & Caseworkers	10	9
Fundraising & Marketing	2	4
Administration & Finance	4	3
Chief Executive	2	1
Policy	1	1

The number of employees whose total employee benefits excluding pension contributions earning over £70,000, classified within bands of £10,000 is as follows:

	2023	2022
£70,000-£79,999	0	1
£80,000-£89,999	1	0

The Charity considers that the key management personnel comprise the Trustees and the senior management team - who are the Chief Executive, Deputy CEO/Head of Fundraising, Finance and HR Manager, Principal Social Worker. The total employee benefits (including employer NI contribution) of the key management personnel of the charity were £267,669 (2022: £275,479).

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

9 Related Party Disclosures

During the year, 4 Trustees contributed £21,025 (2022: £10,987.5 – 6 Trustees) to the charity. This is included in Donations.

No remuneration or reimbursed expenses were paid to the Trustees during the year (2022 - £nil).

There were no other related party transactions (2022: None).

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

10 Tangible fixed assets

	Fixtures and fittings	Computer Equipment	Total
	£	£	£
Cost or revaluation			
At start of year	7,454	35,022	42,476
Additions	-	-	-
At end of year	7,454	35,022	42,476
Depreciation			
At start of year	7,454	29,156	36,610
Charge for the year	-	4,544	4,544
At end of year	7,454	33,701	41,155
Net book value at the start of the year	-	1,322	1,322
Net book value at the end of the year	-	5,866	5,866

Fixed asset includes Telephone having cost of £3,136 which is fully depreciated by previous year end.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

11 Debtors

	2023	2022
	£	£
Trade debtors	75,171	27,266
Prepayments	14,151	5,945
Accrued income	48,954	39,300
Lease deposit	22,514	22,514
Total	160,791	95,025

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	56,034	56,776
Other creditors	12,151	7,571
Accruals	61,031	53,574
Deferred income	77,235	68,084
Taxation and social security	18,278	14,914
Total	224,729	200,919

Deferred income reconciliation

Balance brought forward	68,084	82,548
Amount released to the Statement of Financial Activities	(94,954)	(107,117)
Amount received in the year	104,105	92,653
Balance carried forward	77,235	68,084

The deferred income received in the year is as follows: £29,687 for Membership fees received in advance (2022: £27,500), £1,000 for income received in advance (2022: £5,700), £11,920 for a rent account (2022: £10,315) and £34,628 for Advance billing provision (2022: £24,569).

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

13 Restricted funds

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
2023					
Calleva Foundation	55,000	40,000	(39,746)	-	55,254
ICP Dinner Donation	21,000	-	(21,000)	-	-
OOSOOM Campaign donation	1,000	-	-	-	1,000
Afghanistan/Unaccompanied Minors Donations	26,000	500	(26,000)	-	500
BBC Children In Need	12,000	28,000	(40,000)	-	-
Emergency Fund	34,019	-	-	(34,019)	-
Hobson Charity	-	-	-	-	-
Dulverton Trust	11,231	-	(11,231)	-	-
Henry Smith	8,481	40,000	(16,255)	-	32,226
Rayne Foundation	4,331	-	(4,331)	-	-
Esmée Fairbairn	-	-	-	-	-
Rank Foundation	-	26,674	(4,628)	-	22,046
Eveson Charitable Trust	-	-	-	-	-
Welsh Central Authority	-	40,000	(40,000)	-	-
Eveson Charitable Trust	-	8,000	-	-	8,000
Masonic Charitable Trust	-	20,000	-	-	20,000
Other Restricted	-	30,063	(30,063)	-	-
Casey Trust	-	1,500	-	-	1,500
Total	173,062	234,737	(233,254)	(34,019)	140,526

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
2022					
City Bridge Trust	29,517	-	(29,517)	-	-
Other	22,000	123,300	(30,300)	-	115,000
Emergency Fund	38,534	-	(4,515)	-	34,019
Hobson Charity	945	-	(945)	-	-
Dulverton Trust	4,511	38,707	(31,987)	-	11,231
Henry Smith	40,467	-	(31,986)	-	8,481
Rayne Foundation	20,324	-	(15,993)	-	4,331
Esmee Fairbairn	22,500	-	(22,500)	-	-
Rank Foundation	16,686	840	(17,526)	-	-
Eveson Charitable Trust	-	5,001	(5,001)	-	-
Welsh Central Authority	-	20,000	(20,000)	-	-
Total	195,484	187,848	(210,270)	-	173,062

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

Description, nature and purpose of Restricted Fund:

Calleva Foundation

The grant from the Calleva Foundation was used to fund CFAB's work supporting Unaccompanied Minors arriving into the UK. The grant has contributed to the running costs of our Family Reunification Service and our Family Unification Assessment Project.

Afghanistan/Unaccompanied Minors Donations

We received a £500 donation from one of our supporters to contribute to our work supporting Unaccompanied Minors arriving into the UK.

BBC Children In Need

This is the first year of a two year grant from BBC Children in Need. The grant is being used to fund salary costs for our Family Reunification Service, supporting children from overseas who have come to live with family members in the UK.

Henry Smith

The funding from the Henry Smith Charity is the first instalment of a three year grant. The grant is being used to fund running costs for our Family Reunification Service, supporting children from overseas who have come to live with family members in the UK.

Rank Foundation

The Rank Foundation offered us a grant as part of their Time to Shine Programme which was used to fund the role of a Business Administration Intern.

Welsh Central Authority

CFAB has been contracted by the Welsh Government to manage cross-border family and children casework, under the 1996 Hague Convention. Our expertise has been entrusted to ensure every Looked After Child in Wales has the potential to remain with family, and international placements are explored. This funding is our second 12 month contract with the Welsh Government.

Eveson Charitable Trust

Eveson Charitable Trust offered us a grant to contribute to the cost of running our Advice Line and responding to calls within the West Midlands.

Masonic Charitable Trust

The Masonic Charitable Trust offered us a grant to contribute to the running costs of our Family Reunification Service, supporting children from overseas who have come to live with family members in the UK.

Other Restricted

The Lombard Odier Foundation offered us a grant towards the running cost of our Advice Line.

We received an additional grant from The Rank Foundation to cover the costs of Mental Health Awareness Training which all Line Managers attended.

The Baron Davenport Foundation gave us a grant to contribute towards the costs of running our Advice Line.

We received a grant from the Esmée Fairbairn Foundation towards our participation in their Young People Leaving Care programme.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

Casey Trust

The grant from the Casey Trust is contributing to the costs of our new Life Story Work Project which is due to begin in autumn 2023.

Other Restricted

We received a grant from the Calleva Foundation to contribute to our work supporting Unaccompanied Minors entering the UK. This helped to pay for running costs of our Family Reunification Service and our Family Unification Assessment Project which was set up in response to the crisis in Afghanistan.

We were offered a grant from the Eleanor Rathbone Trust to contribute to the costs of running our Advice Line.

We received a grant from the London Catalyst to support our Family Reunification Service, specifically supporting unaccompanied Afghan children arriving into the UK.

Our grant from BBC Children in Need was the first instalment of a two year grant agreement to fund the salary costs of our Project Workers in our Family Reunification Project.

We were offered a grant from the Clothworkers' Foundation to cover the costs of new office furniture which we purchased when moving into our new offices at 136 Buckingham Palace Road.

Following the Taliban takeover in Afghanistan in August 2021, we launched a fundraising appeal to our supporters and raised £26,000 in restricted donations. These helped to contribute to the costs of our Family Unification Assessment Project which offers free of charge assessments to assist asylum and family unification applications involving minors.

One of our major donors offered us a donation of £15,000 towards our fundraising appeal in response to the crisis in Afghanistan. This was also used to fund the creation of our Family Unification Assessment Project.

Dulverton Trust

This is the last instalment of a two year grant agreement with the Dulverton Trust which contributed to our Family Reunification Service, supporting children as they arrive into the UK to live with family members.

Rank Foundation

We received a grant from The Rank Foundation to cover the costs of staff training.

Eveson Charitable Trust

Eveson Charitable Trust offered us a grant to contribute to the cost of running our Advice Line and responding to calls within the West Midlands.

Welsh Central Authority

CFAB has been contracted by the Welsh Government to manage cross-border family and children casework, under the 1996 Hague Convention. Our expertise has been entrusted to ensure every Looked After Child in Wales has the potential to remain with family, and international placements are explored. This funding is to cover a 12 month contract with the Welsh Government.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

14 Unrestricted funds

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
Unrestricted Fund	659,002	1,085,475	(807,940)	(115,981)	820,556
Designated Fund					
Emergency Fund	-	-	-	50,000	50,000
Business Continuity Fund	-	-	-	100,000	100,000
Total	**-**	**-**	**-**	**150,000**	**150,000**
General funds - 2023	659,002	1,085,475	(807,940)	34,019	970,556
General funds - 2022	651,714	647,066	(639,778)	-	659,002

General Funds

For the purposes of managing day to day operating risks, providing cash flow, creating a "buffer" against any mismatch in timing between income and expenditure, our current assessment is that we require the equivalent of three to six months' planned expenditure. This is approximately £257,361 to £514,722.

Designated Funds

Business Continuity Fund

Trustees have created a Designated Fund to ensure CFAB can continue critical operations in the case of an emergency or significant disruption. This includes management of security breaches, power outages, disasters in countries in which we deliver services. £50,000 is reserved for this purpose. This year, Trustees have introduced a further £50,000 to this fund to account for future rising costs associated with the multiple international networks in which we operate and to ensure smooth operations in the future.

Emergency Fund

In 2019, in response to growing demand for our emergency support work, Trustees created an Emergency Fund within our reserves which can be drawn down with Trustee approval. This allows us to initiate immediate interventions for children suffering from war or natural disasters, with the expectation that continued operations are funded by donation, grants and other sources. If seed funding is found elsewhere, released emergency funds should be replenished. This fund currently sits at £50,000.

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

15 Net assets by funds

	General funds	Designated funds	Restricted funds	2023
		£	£	£
Tangible fixed assets	1,322	-	-	1,322
Current assets	1,043,963	150,000	140,526	1,334,489
Creditors falling due in less than one year	(224,729)	-	-	(224,729)
Total	820,556	150,000	140,526	1,111,082

	General funds	Designated funds	Restricted funds	2022
		£	£	£
Tangible fixed assets	5,866	-	-	5,866
Current assets	854,054	-	173,062	1,027,116
Creditors falling due in less than one year	(200,919)	-	-	(200,919)
Total	659,002	-	173,062	832,064

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

16 Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	279,018	(15,134)
Adjustments for:		
Depreciation charges	4,544	4,926
Interest	(3,871)	(577)
(Increase)/Decrease in debtors	(65,767)	78,265
Increase/(Decrease) in creditors	23,810	(23,364)
Net cash inflow/(outflow) from operating activities	237,735	44,116

Notes to the Financial Statements for the year ended 31 March 2023 (continued)

17 Analysis of cash and cash equivalents

	2023	2022
	£	£
Shawbrook Bank	85,000	85,000
Charity Bank	20,591	20,360
CAF (current a/c)	717,523	481,505
CAF (Gold a/c)	258,988	255,364
Lloyds Bank	13,802	12,623
Petty Cash	316	316
Lloyds MM32 Days Notice	77,479	76,926
	1,173,698	932,092

18 Operating lease commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

At 31 March 2023 the company had total future minimum lease payments under non-cancellable operating leases as follows:

	Rent	Other	2023	Rent	Other	2022
	£	£	£	£	£	£
Minimum Lease Payments						
In one year	23,578	588	24,166	23,578	588	24,166
Between two and five years	53,050	588	53,638	76,627	1,176	77,803
	76,627	1,176	77,803	100,205	1,764	101,969

Operating lease payments recognised as an expense during the year £24,166 (2022: £17,683).

Thank you to our supporters

We have been grateful for the continued support of the Esmée Fairbairn Foundation, the Schroder Foundation, the Henry Smith Charity, BBC Children in Need and the Rank Foundation, along with a number of other Trusts, Foundations and companies:

AB Charitable Trust

Arnold Clark Community Fund

Baron Davenport's Charity

BBC Children in Need

British and Foreign Schools Society

Bromley Trust

Casey Trust

Esmée Fairbairn Foundation

Evan Cornish Foundation

Eveson Charitable Trust

Forrester Family Trust

Henry Smith Charity

Ian Askew Charitable Trust

John Beckwith Charitable Trust

Lombard Odier Foundation

Masonic Charitable Foundation

Rank Foundation

Schroder Foundation

Vodafone Foundation

Bloomberg

Mintel

Paul Hastings

AND TO OUR WONDERFUL VOLUNTEERS AND SECONDEES

Giles Anderton

Michael Mansell

Nathalie Taylor

Wayne Moore

Laura Bunt

Goolshun Belut

Ales Olasz

Ramesh Vasudevan

Tanja Nowak

James Longster

Isabella Crossfield

Katie Hindley

Joanne Fortenbacher

Nipa Patel

Qamar Shahrour

Svetlana Sukhariyan

AB CHARITABLE TRUST

BFSS
BRITISH & FOREIGN SCHOOL SOCIETY
Educational Opportunity for All

THE BROMLEY TRUST
HUMAN RIGHTS | PRISON REFORM

The Henry Smith Charity
founded in 1628

Masonic Charitable Foundation

E C F
EVAN CORNISH FOUNDATION

ef Esmée Fairbairn FOUNDATION

The Schroder Foundation

The Rank Foundation
a pebble in the pond

Supported by BBC Children in Need
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The Casey Trust

17 96

The Eveson Charitable Trust

LOMBARD ODIER FONDATION

CHILDREN AND FAMILIES ACROSS BORDERS (CFAB)

England & Wales - Charity number 1085541

Accounts

Children and Families Across Borders (CFAB)

Annual Report and Accounts 2021/2022

CFAB

protecting **CHILDREN** and
uniting **FAMILIES ACROSS BORDERS**

Charity Registration No: 1085541
Company Registration No: 04025539

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Message from our Chair

Since 1955, Children and Families Across Borders (CFAB) has responded to global humanitarian crises to protect and support vulnerable children and their families.

From helping British children to search for foreign serviceman parents after World War II, to resettling Asian refugees after their expulsion from Uganda, to aiding refugees escaping famine in Ethiopia, CFAB has been there. In the last year, we moved quickly to support Afghan children and their families fleeing the Taliban regime and more recently we are now helping to support the millions of displaced children and families caused by the war in Ukraine.

These global events underline just how vital a role we play in providing care and protection for those children who have become separated from their families across international borders. CFAB is the only UK member of the International Social Service network, giving us access to over 130 international partners and a wealth of expertise and experience.

Domestically, this ensures we are uniquely placed to influence policy and practice in the field of international family reunification. With over 80,000 Looked After Children in care in the UK, many of whom have family ties in other countries, demand for our services is ever growing.

Given the current global instability and turmoil, it is difficult to know what the future holds. However, CFAB's mission remains the same: a world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

As we move towards our 70th anniversary, we will remain ambitious with our work to ensure a child's right to family is upheld and that children are better protected and arrive home safely, wherever that may be. We will continue to advocate for best practice in international kinship care both nationally and internationally; we will continue to focus on building the capacity of key international partners to strengthen our cooperation and we will foster stronger collaborations with child protection agencies and those who support us.

I am immensely proud of CFAB's accomplishments this past year, as detailed within our Annual Report. From everyone in the CFAB team, our volunteers and on behalf of the children we help, I would like to extend my sincere thank you to our Board of Trustees, our Patrons, and to all our supporters. Their support has allowed us to continue to protect children and their families, no matter where they are from.

Michael Phair
Chair of the Board of Trustees

Welcome from our CEO

The United Kingdom has faced extraordinary changes over the past few years, from the pandemic, to Brexit, to changing immigration patterns and more recently global crises with the war in Ukraine.

I am particularly proud of how Children and Families Across Borders (CFAB) has risen to meet these challenges and how our team has continued to strive to ensure that all children who have become separated from their families across international borders are given care and protection.

CFAB's experience and expertise remains unique. We are the only UK charity with a dedicated inter-country social work team, and we run the UK's only free Advice Line to provide practical advice and guidance on a range of complex international child protection issues. Our case work continues to span countries across the globe, and we supported children with links to over 132 countries in the past year.

Despite the changing circumstances within which we work, this last year has seen us develop and introduce new services: CFAB's Legal Advice Service and our Family Unification Assessment Project, both offer unique and valuable support to help ensure a child's best interest are upheld.

Additionally, we are especially delighted to have been entrusted by the Welsh Government to manage cross-border children and family cases, under the 1996 Hague Convention on Jurisdiction, Applicable Law, Recognition, Enforcement and Co-operation in Respect of Parental Responsibility and Measures for the Protection of Children.

Over the past twelve months, we have continued to raise awareness of international kinship care and child protection both nationally and internationally with the launch of our new campaign and having played a pivotal role in the formation of a Commonwealth Children's Interest Group to bring forward children's rights and protection of the Commonwealth stage.

We have continued to educate and inform child protection professionals on international kinship care through the launch of our International Social Work Certificate, and we have strengthened our ties with national and international organisations to collectively address challenges facing child protection professionals around the world.

Our specialist inter-country social work team have continued to play a vital role in ensuring the safety and wellbeing of vulnerable children. Their expertise and experience in cross-border children and family cases and international child protection means we can give children the best chance of being safely reunited with their families.

None of this would be possible without the cooperation and support of local authorities, our national and international peers, our ISS partners around the world and our supporters, for which we are very grateful. We look forward to continuing to work together in the months and years ahead. My particular thanks to our wonderful staff, who consistently work above and beyond my expectations. Our charity would not make such an impact without their commitment.

Carolyn Housman
CEO

Our Vision

A world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

Our Mission

To use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. Where possible, we work to reunite families.

Our Values

Professionalism

As the UK arm of the International Social Services Network, CFAB is part of a worldwide network of professionals working in 130 countries, allowing us to access expert support from around the world to protect children at risk. CFAB's team includes professionally qualified Social Workers and Case Workers specially trained to manage inter-country social work cases.

Impartiality:

CFAB's work is grounded in the best interests of vulnerable children and adults and we defend and uphold their rights to protection, care and family life. CFAB does not have any political affiliation nor agenda. We work with local authorities, the courts, the police and other agencies to ensure that the protection and care of vulnerable children and adults is at the heart of decision-making.

Respect:

CFAB ensures that children and vulnerable adults play a role in decisions that affect their lives. We value the role, expertise and experience of our overseas partners, without whom we could not effectively safeguard children and vulnerable adults. We recognise that the complexity of international social work demands we all work together to secure the best outcome possible for every beneficiary.

Our Year in Numbers

2,325 children were helped through our Advice Line

319 children were helped through our casework

(2,400 children were helped through our Advice Line, and 439 children through our casework in 2020/21*)

We continued to expand our global network, working with partners in over 130 countries and forging 6 new partnerships in countries including India, Spain, USA and Nigeria.

(In 2020/21 we created 11 new partnerships)

Advice Line:

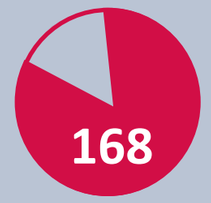
We received 1,661 calls to our free national Advice Line.

(1,712 in 2020/21)

The top 3 concerns raised across Advice Line calls were:

- Child Protection
- Overseas Assessments
- Children in Care

(These were immigration, domestic violence and safeguarding children in 2020/21)



168 local authorities were given advice.

(179 local authorities in 2020/21)

We received calls concerning 132 different countries last year.

(132 countries in 2020/21)

Casework:

The need for our services continues and we managed 228 cases in 2021/2022.

(We managed 318 cases in 2020/2021)

We received referrals from local authorities (71%), NGOs (7%), ISS partners (17%), other UK authorities (2.5%) and solicitors (2.5%)

(In 2020/21 they were from local authorities (62%), ISS Partners (19%), NGOs (19%), solicitors (1%) and other UK authorities (1%)).

Family Reunification Project:

41
new families
were welcomed onto the project

(We worked with 62 families in 2020/2021)

of which we supported **74 children**

87% of families were supported in accessing more appropriate housing to accommodate the young people joining them in the UK.

(40% of families in 2020/21)

59% of young people were supported in registering for school and have been able to continue their education.

(60% of young people in 2020/21)

Training:

114
people
were trained on our International Child Protection and Kinship Care.

(600 professionals were trained between 2017-2020)

97%
of participants would recommend the training to colleagues.

96%
of participants rated the course as either good or excellent.

33
people
signed up to our International Social Work Certificate.

(2020/2021 - N/A)

93% of participants rated the course either good or excellent.

(2020/2021 - N/A)

*In 2020/21, we saw an unprecedented demand for our services because of the Covid-19 pandemic and restrictions on international travel. CFAB's unique expertise and network of international partners became invaluable for an increased number of cross-border children and family cases.

Trustee Report for the year ended 31 March 2022

(incorporating directors' report)

Our Objectives and Activities for the Year

In 2019, we consulted with staff, trustees, child protection professionals and service users to understand where we need to focus our efforts moving forward. In 2020, we set out a two-year strategic plan focused around three main objectives to help best fulfil our charitable mission. Below, we outline how we have met those objectives in the last year of this plan.

Objective 1: To Deliver Quality Kinship Care and Timely Protection Alerts

Since our creation in 1955, CFAB has consistently sought to achieve the best possible outcome for children separated from their families across international borders. Our specialist team have unique expertise on children and family cross-border cases involving child protection alerts and kinship assessments. However, there is frequently a difference between social service standards in the UK and those overseas. Since 2020, we have had a strategic objective to minimise these differences and support social workers all over the world to maintain a high quality of kinship care.

Following our efforts to share best practice through the publication of the International Kinship Care Guide, a good practice guide for professionals placing children from local authority care with family members abroad in 2020, we developed and launched an International Social Work Certificate in 2021. This online, self-paced course aims to help child protection professionals better understand how to work within international legislation and cooperate with social service professionals overseas. The course covers international kinship care, international adoption, international surrogacy, international abduction, forced marriage, harmful practices, female genital mutilation (FGM), and gender-based violence. Alongside lectures and real-life case studies, the course includes knowledge quizzes and opportunities for reflection so that upon completion, participants can demonstrate awareness of a range of issues impacting on social work practice. Since the launch, the course has been downloaded and completed by child protection colleagues in local authorities, consulates and other charitable organisations. CFAB's CEO has also made contact with several universities to discuss opportunities to include the course within their social work degree syllabuses.

In 2021, the impact of the UK's departure from the EU continued to be felt by child protection professionals, particularly with the imminent end of the EU Settlement Scheme and the transition to the 1996 Hague Convention on Jurisdiction, Applicable Law, Recognition, Enforcement and Co-operation in Respect of Parental Responsibility and Measures for the Protection of Children (HCCH 1996). In response, CFAB organised a webinar for child protection professionals working on consulates and embassies to discuss the implications of these changes and how best to maintain quality kinship care. Presentations were made by CFAB's Senior Legal Advisor, Maria Wright, and we were delighted to have been joined by Maria Houlihan, Service Manager from the Greater Manchester Immigration Unit.

Alongside our continued efforts to provide high quality training and resources for colleagues in the UK and beyond, we also developed two new services to improve the ability of social workers and other professionals to provide better care for children.

The first new service was our Legal Advice Service. Through our experience of working on thousands of cross-border children and family cases, we have witnessed first-hand the need to have a better legal understanding of what happens when children are placed with relatives overseas and how best to facilitate such placements when outside of a UK jurisdiction. Too often, there is a significant lack of knowledge around foreign national

legislation, which can have drastic consequences for children and families. To ensure the rights and entitlements of children are upheld when they arrive in destination countries, we introduced a Legal Advice Service in 2021 to offer guidance to local authorities seeking to reunite children with their families overseas. Our Senior Legal Adviser has provided guidance on the operation of the HCCH 1996 and Brussels IIa in care proceedings, legal options for protecting children with links to 'third states' that are not 1996 HCCH Contracting States, and the legal frameworks surrounding the placement and post-placement support of children with kin overseas.

The second new service we introduced focused on family reunification for those fleeing conflict. Following the Taliban takeover of Afghanistan in August 2021, and our subsequent fundraising appeal, we launched a new Family Unification Assessment Project in January 2021. This service focuses on supporting unaccompanied minors overseas who seek to join refugee family members in the UK. We use our niche expertise to undertake Best Interest Assessments on the unaccompanied young person, as well as an assessment of the family with whom they wish to reunite, to help inform decisions about how the child can best reach a safe home. With a growing pipeline of referrals, we intend to renew this project in the coming year.

This financial year also saw the launch of our partnership with the Welsh Government, which has entrusted us with managing cross-border children and family cases, within Welsh jurisdiction, under the HCCH 1996. This contract ensures that CFAB will provide guidance and advice to all Welsh Unitary Authorities on complex cases involving foreign judicial and social service systems. In addition, the Welsh Government has also committed to providing free legal advice through CFAB's Legal Advice Service which will have a valuable impact on the ability of Welsh authorities to ensure the best long-term outcomes for children.

On the international stage, we have continued to play a prominent role since becoming an Accredited Commonwealth Organisation in the previous year. In March 2022, we announced the formation of a Commonwealth Children's Interest Group, which will be working to bring forward children's rights and protections on the international Commonwealth stage. The aim of the group is to advocate and provide expert, research-driven policy advice on specific subjects to improve the lives and welfare of children and families across the Commonwealth. As a founding member, we look forward to playing an active role with this group moving forwards and promoting the interests, needs, protection and care of children, including young carers and the specially challenged community and to protect the many children of Commonwealth families who cross international borders.

While we have expanded our activities significantly this year, we also have spent time ensuring we maintain quality and consistency in our delivery. In late 2021, we commissioned external auditors to assess our casework services over the previous three years. We were delighted that the findings confirm that CFAB is child-centred and that we focus on finding the best outcomes for children. Our casework was deemed to be "thorough and of a high standard" and our staff were found to be "extremely knowledgeable about other jurisdictions and international social work practice". The audit included a review with clients and external stakeholders, from whom we received positive feedback.

Objective 2: To Strengthen Our Stakeholder Engagement

Despite being a small charity, CFAB has a wide range of stakeholders and over the past year we have continued to focus on strengthening our relationships with different audiences to raise better awareness of our mission and best practice in cross-border casework.

With the appointment of our Policy and Public Affairs Manager in 2020 due to the generous funding of the Esmeé Fairbairn Foundation, we launched our new Safe, Secure and Thriving Campaign in April 2021 which calls for more accountability and transparency within the care system. Currently, we do not know the total number of children being placed overseas, which countries they are being placed in, what orders are being used or how many are successful or eventually breakdown.

There is a lack of large-scale data about the outcomes of children placed overseas. Without it, we don't know if support for overseas kinship placements is on par with what a child would experience in the UK. Location, borders, or nationality should never be a barrier to adequate post-placement support. Without proper governmental monitoring and guidance in place, children who are already vulnerable can be put at further risk of neglect, abuse, exploitation, or forced to take dangerous journeys back to the UK. Even in these cases, a local authority can refuse responsibility for a child because of the cross-border nature of their placement.

International placements are hugely positive, often resulting in family reunification and preventing a child going into foster care – but the right support systems must be in place to prevent a placement breakdown that can leave a child even more vulnerable. We want to ensure that no child is put at risk, either here in the UK or overseas.

Following social media activity and letters to a range of MPs and peers, we were delighted to receive unequivocal support from Lord Laming. As a former Chief Inspector of the Social Services Inspectorate and a past President of the Association of Directors of Social Services, he is certainly considered an expert in this field. Lord Laming recorded a video in which he stressed the importance of appropriate planning for children to live with kin overseas which we were able to use to promote the campaign's objectives to a wide range of stakeholders.

The campaign also received support from Tulip Siddiq MP and Andrew Gwynne MP who both submitted written parliamentary questions on our behalf to the Department for Education regarding the process of tracking outcomes for Looked After Children who have placements abroad which received responses from the Minister of Education. In addition, CFAB's CEO met with David Simmonds MP, Chair of the APPG on Social Work and a member of the APPG on Looked After Children and Care Leavers, to enlist his support in approaching other MPs.

One of the many ways in which we have continued our efforts to engage key stakeholders has been through chairing the Cross Border Child Safeguarding Working Group. This forum has allowed us to have meaningful discussions on child protection issues with representatives of the Department for Education, the Ministry of Justice, the Foreign Commonwealth and Development Office, Border Force, the Children's Commissioner, and others. We have had several representatives from consulates and peer NGOs join the Working Group in the last year which has strengthened information sharing with these crucial stakeholders, particularly around important matters such as the Independent Review on Children's Social Care and the impact of the new Nationality and Borders bill, both of which are ongoing.

CFAB has also been engaging with our external stakeholders individually to further develop relationships and explore ideas for collaboration to strengthen our services. Following meetings with Cafcass, NYAS and Coram, CFAB is now able to take on 16.4 appointments by the court to advocate for children in particularly complex

international cases. We have continued to cultivate our relationship with the Whitehall & Industry Group which resulted in our receiving a senior Civil Service secondee acting as Chief Operating Officer for six months.

CFAB has continued to make efforts to increase the awareness of our work among social workers, to ensure that all social workers across the UK are able to benefit from CFAB's expertise and that they understand the services CFAB offers. As well as launching a new website which better explains our services and a new local authority newsletter, CFAB held virtual meetings with teams from local authorities, including Hampshire Country Council and Birmingham's Children Trust, to explain our work to their front-line teams. Additionally, we have shared our expertise to a very wide audience with CFAB staff presenting at Community Care Live, which is attended by social workers, local authority directors and other practitioners.

In the last year, CFAB has also continued to take a strong lead in engagement at an international level. CFAB's CEO attended the International Council meeting of the ISS, which involves delegates from over 40 countries to address key issues of governance in this long-established network. One of the highlights of the year included our collaboration with the Global Social Service Workforce Alliance to organise a virtual event for social workers around the world. The event was entitled The Social Service Workforce In and Beyond the Pandemic: A Global Conversation on Adaptation, Innovation and the Fight for Social Justice and attracted over 600 child protection professionals, from over 80 countries, who came together to discuss adaptation and innovation in the field of international child protection

These achievements have all been made possible through the dedication and effort of the whole CFAB team. The staff are, of course, one of our most important stakeholder groups and CFAB has worked to support people through another year affected by the pandemic. We have gradually transitioned to working in CFAB's new offices though still maintaining flexibility and home working. We have organised regular staff social events (both in person and online) to keep staff connected and staff have attended training which has covered a variety of topics including diversity and inclusion and stress management.

Objective 3: To Better Quantify Our Impact

Over the last year, we have continued to embed an impact-focused culture throughout the organisation. The impact of CFAB's work and the outcomes we help to achieve for children has been placed at the heart of our service innovation and development. By focusing on our impact, we can ensure that our activities are of maximum advantage to both our direct and indirect beneficiaries.

Following our successful application in 2020, we were delighted to receive funding from The Rank Foundation's Time to Shine Programme which enabled us to appoint an Impact and Evaluation Intern, Molly Turrell in January 2021 for twelve months. This role was dedicated to improving our impact measurement activities and better demonstrating our outcomes. Working with all of our staff, Molly identified and implemented ways to improve our data collection, identified new ways to evidence the outcomes of our work and conducted research from external sources to further support the impact of our activities.

Throughout the year, Molly produced CFAB's Theory of Change, a model which traces our impact through short-, medium- and long-term outcomes. This framework has both allowed us to quantify our impact and also ensure that all of our activities contribute to our mission.

The culmination of our increased focus on our impact measurement was the publication of CFAB's first Impact Report in September 2021. Within this report, we included information, case studies, statistics, and feedback to better explain the work we do and the impact it has. It was designed for our supporters, to help them better understand the difference their funding has had on our organisation and our beneficiaries. Following positive feedback, we intend to produce an Impact Report each year.

Beyond the role of our Time to Shine intern, CFAB's entire team has been focused on our efforts to improve our impact measurement. It was a key focus of our Staff Away Day in 2021 in which staff evaluated our activities and our data collection, identified areas for improvement and how we can better communicate our outcomes to our range of stakeholders – statutory and supporter audiences alike.

How Our Activities Delivered Public Benefit

Having carefully considered the Charity Commission guidance on public benefit, in 2021/2022, CFAB has succeeded in:

1 Providing specialist services to benefit vulnerable children through our free Advice Line and specialist casework services as well as project work with local authorities on specific issues like post placement support.

We estimate 2,325 children were helped through our free Advice Line and 319 children through our casework. (2,400 children were helped through our Advice Line, and 439 children through our casework in 2020/21)

2 Delivering a unique international social work training and development programme to build capacity in social work teams and other professionals.

In the last year, we launched our International Social Work Certificate, an online training course to provide social workers and other child protection professionals the knowledge and skills they need to handle casework involving another country. The course covers topics including international kinship care, forced marriage and harmful practice, international surrogacy, international adoption, international abduction and Female Genital Mutilation (FGM) and gender-based violence. The course has been completed by a range of professionals in local authorities, consulates and other charitable organisations. Feedback has been very positive: "I thought it was an amazing course and I learnt so much – and it was so interesting that it stayed with me and made me think more about a number of areas to improve in my practice." From a local authority social worker. In addition, we have continued to run our quarterly online International Child Protection and Kinship Care training.

3 Influencing policy on international child protection issues and international kinship placement, providing expert advice and guidance to local authorities and central government, and participating in government working groups.

We launched our Safe, Secure and Thriving Campaign in April 2021 to highlight the need for more robust post-placement support for children placed with carers overseas. Through this we have engaged with a number of MPs, Peers and local authorities. Both individually and through the Cross Border Child Safeguarding Working Group, we have also contributed feedback to the Government's Independent Review of Children's Social Care.

The Challenges We Encounter in Our Work

CFAB has continued to operate in challenging circumstances throughout 2021/22. The global pandemic continued to create significant complications to our work and the global instability, first with the crisis in Afghanistan and more recently with the war in Ukraine, increased pressure on our services and we anticipate increased demand on our Family Reunification Service and Family Unification Assessment Project in the year ahead.

At an operational level, the pandemic has continued to make our work more complex and time consuming. Much of our work was conducted virtually which has been challenging for staff. Alongside the challenges of the pandemic, the on-going ramifications of Brexit have still been felt by colleagues. The end of the Brussels IIa Regulations and the Dublin Agreement had a significant impact on our Family Reunification Project in the UK and the referral pathways for the families we support. The CFAB team have worked hard to produce training materials and factsheets for social workers on the new legal framework for cross-border care proceedings.

The funding climate has also been extremely difficult this year. Due to continuing restrictions, large scale fundraising events have not been able to take place and there has been both less availability and increased competition for grants from trusts and foundations. While we are planning large scale fundraising events for the year ahead, we are aware that unexpected restrictions may disrupt plans and risk our predicted income.

Trustees report for the year ended 31 March 2022 (incorporating directors' report) (continued)

Our Future Plans

CFAB's Board of Trustees approved a new strategic plan for the organisation for 2022 – 2025. In devising this strategic plan, which will guide us until our 70th anniversary, we drew on the lessons learned from the evaluation of our 2020-2022 Strategic Plan and the experience of responding to the Covid -19 Pandemic. This has led us to develop a more outcomes focused plan, with longer term goals.

Objective 1: Children have improved chances to remain safely with family, no matter where they are from.

This area of our work is about our providing quality services to communities in need, evidencing the outcomes of our work to inform service improvement and advocacy for family reunification. We will inform practitioners with evidence-based propositions so that cross-border placements are better supported. In the next year, we will be collaborating further with peers to track and monitor placement breakdowns and introducing new pre-placement support services.

Objective 2: Children are better protected in vulnerable situations and arrive safely to their home, wherever that may be.

This area of our work sees us bolstering social and behaviour change to ensure the best interest of a child is upheld in every situation. It is about ensuring we are able to respond quickly in emergency situations – such as the conflict in Ukraine which emerged at the end of this financial year. We will continue to ensure that we are agile in our response to global crises by replenishing our Emergency Fund and will use our government and law contacts to coordinate safeguarding and raise awareness. Through our contract with the Welsh Government, we will improve service delivery in Wales and will look to replicate this in other areas. We will also represent the voice of children in court through our new 16.4 Service.

Outcome 3: A child's right to family is upheld in a meaningful way, so they know all options were explored and that decisions were taken solely on the child's best interest.

This objective focuses on our sharing of evidence-driven practice with the right audiences at the right time, deploying our unique expertise to improve international kinship care. We will work to ensure policy makers are well informed by launching new campaigns in 2022 and gathering new data. We will foster stronger relationships with child protection agencies including consular offices and other child protection stakeholders.

Outcome 4: We protect the health of our staff and our mission, through good governance and financial stability.

This final objective is about our ensuring our income generation is diverse and stable, enabling us to invest in staff and new projects. We will continue to focus on ensuring staff feel valued and supported, that we provide appropriate training and support. We will also work to inspire and engage supporters with our mission and ensure that customers understand the value we offer.

Financial Review

At the end of the reporting year, CFAB achieved a deficit of (£15,134), 2021: surplus of £292,960.

Earned income in the form of casework/membership fees/training constitutes 46%, of the charity's income, 2021: 34%. Cash generated is also positive with cash-flows of £40,728, 2021: £326,950.

Despite the many challenges of the reporting year, we received £250,000 of voluntary income (from Trusts and Foundations), 2021: 501,000 ((£84,000) below budget) and £310,000 of earned income, 2021: £318,000 (£46,000 above budget). We have achieved £16,000 of savings in both direct and indirect costs. Our diligent staff have helped ensure our ongoing financial strength.

We close the financial year with reserves at ten months operating costs.

In order to continue to manage our financial stability, CFAB will continue to work to strengthen our relationships with local authorities to further develop our earned income for services provided and will aim to boost participation in our pre-payment scheme in order to provide a steady income.

With regards to voluntary income, we will continue to submit high quality funding bids and strengthen our relationships with donors and prospects. We plan to hold both our Golf Event and International Child Protection Dinner in 2022/23.

As with many charities of our size, financial sustainability can be a struggle in uncertain times. However, we are confident we remain a going concern in the short- and long-terms.

Designated Funds

Trustees have set aside £50,000 of unrestricted funds for business continuity. This fund makes up part of the total free reserves and remains unused in the year.

Reserves Policy

The trustees have decided that it is appropriate to set a minimum level of free reserves to cover known wind-up costs and so that we can respond to risks that are likely to require a period of adjustment or take action to capitalise quickly on major unforeseen and strategic opportunities. This is particularly important given the uncertainty caused by the COVID-19 pandemic. Our current assessment of the reserves we require is the equivalent of three to six months' planned expenditure, which is between £225,561 to £451,122 . These reserves are necessary to manage day to day operating risks, providing cash flow, creating a "buffer" against any mismatch in timing between income and expenditure, and ensuring funds are reasonably available for day-to-day management. The current level of reserves exceeds our six months' expenditure, however it is anticipated that these 'free' reserves will be used to cover the planned deficit in 2022/23 and to invest in growth in response to an increasing demand of our services caused by the refugee crisis in Afghanistan and the war in Ukraine.

The reserves policy will be kept under review and reserve levels adjusted as perceptions of risk and other factors change.

Fundraising

Legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Though CFAB does not undertake widespread fundraising from the general public, our team has focused on securing grants from trusts and foundations and major gifts from individual supporters. Such amounts receivable are presented in our accounts as "Donations and legacies" and are all voluntary in nature.

This year was very challenging in terms of securing grants from trusts and foundations. There was significantly less funding available and increased competition for available grants. However, we remain very grateful for the continued support of the Rank Foundation and the Esmée Fairbairn Foundation who continued to support two staff positions this year. In addition, we were delighted to receive funding from the Garfield Weston Foundation, the Schroder Foundation, and the Forrester Family Trust to support our core work and a grant from the AB Charitable Trust which enabled us to launch our Legal Advice Service. In addition, in response to the turmoil

in both Afghanistan and subsequently Ukraine, we are very grateful for the generous support of the Calleva Foundation which has enabled us to launch our Family Unification Assessment Project and continue our Family Reunification Service.

We achieved success in our major donor fundraising in 2021/22. We held a successful fundraising appeal through the Big Give Christmas Challenge in December 2021 and also secured major gifts to fund two staff posts.

Continuing restrictions meant we were unable to hold any fundraising events.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fundraisers, or third parties. The day-to-day management of all income generation is delegated to the Executive Team, which is accountable to the Trustees.

Although CFAB is not required to be bound by any regulatory scheme, the charity complies with the relevant codes of practice. We have received no complaints in relation to fundraising activities (2020/21–none). Our terms of employment require staff to behave reasonably at all times; as we do not widely approach individuals for funds, we do not specify such terms to fundraising activities and nor do we consider it necessary to design specific procedures to monitor such activities. CFAB is registered with the Fundraising Regulator.

Looking Ahead

CFAB's mission remains the same: to use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. As we look ahead to the upcoming year, we reaffirm our commitment to protecting the most vulnerable children and ensure their right to a family life is upheld. We have set out a new strategic plan for 2022-2025 which is focused on long-term outcomes. These have been outlined above in Our Future Plans.

As restrictions have now lifted, staff have returned to working in the office though we continue to operate a flexible mix of office- and home-based working. We are continuing to review working patterns to ensure both the welfare of our staff and our ability to best help protect children.

Structure, Governance and Management

Part of our objectives includes ensuring our governance framework is robust and enables us to achieve our mission. This section explains how we achieve this.

Governing Document

CFAB is registered in England and Wales as a charitable company limited by guarantee. It is registered with Companies House (number 04025539) and the Charity Commission (number 1085541). The activities of the company and certain governance rules are laid out in the Memorandum and Articles of Association. The Board of Trustees, who in turn delegate day to day management to the Chief Executive Officer, govern the Charity.

Recruitment and Appointment of the Board

CFAB's Articles of Association permit it to have a "maximum of sixteen" Trustees. The Board does not see the number as a target, and in accordance with the Charity Commission agrees only to have the number of Trustees needed to fulfil their duties to the charity, with a minimum of four. This must include three officers: Chair, Vice Chair, and Treasurer. CFAB also includes the President as an officer. The Board is responsible for assessing skills gaps and seeking to identify the profile of Trustees which would best serve the organisation's needs as vacancies become available. The role of a Trustee is open to anyone who has the required skills or can add value. In 2020/21 we introduced diversity monitoring throughout CFAB, in order to ensure that we continue to be an inclusive organisation and that we focus on characteristics that are meaningful in our work, such as being more inclusive of those who have lived experience such as experience of kinship care. This has included reviewing all of our recruitment practices and ensuring diversity amongst our trustees. In the interests of transparency and diversity, the Board may advertise all Trusteeships via traditional or social media, Trustee recruitment websites, or by sharing the advertisement with suggested candidates who meet the skills required. Prospective Trustees are asked to submit their CV to the full Board for its consideration and eventual approval of the appointment. All Trustees participate in a structured induction so they can fulfil their role effectively. Trustees are not paid.

Board Induction and Training

As part of their selection and subsequent induction, our potential/new Board members are invited to meet our Chief Executive, Chairman and other Trustees to talk through the role and responsibilities of Trustees, the work of the charity and its governance structures. New Board members are given our organisational strategy and other information including promotional materials and funder reports. They will also attend a half-day induction with senior management team members and participate in our weekly allocation of cases meeting, to ensure familiarity with the core content of our work. Board members are invited to attend the charity's events and receive updates on the charity's work via the Chief Executive's report which is presented as a key agenda item at each Board meeting.

Trustees report for the year ended 31 March 2022 (incorporating directors' report) (continued)

Management Framework

The Board is responsible for ensuring good governance across CFAB. It appoints and provides line management and advice to the Chief Executive as necessary.

It provides strategic guidance to the senior management team to fulfil their role and to the Chief Executive to take full operational responsibility for the running of the organisation.

The Board takes advice from the Chief Executive and has such oversight as is necessary to approve and make decisions, including in relation to key issues such as: review and approval of the strategic plan; horizon scanning and management of risk; approval of the annual budget; approval of any exceptional expenditure or loans; performance measurement of operations; revision of CFAB's core mission; any proposed changes to name or branding; the establishment of strategic alliances; major structural changes; input to the appointment of Senior Management Team, in partnership with the Chief Executive.

The Board delegates authority to the Chief Executive for all operational matters and the management of the charity, and for such strategic issues as are delegated by the Board to the Chief Executive. The Chief Executive is required to provide regular, comprehensive updates to the Board regarding: progress in delivering organisational strategy and core services; financial health of the organisation; key operational matters and staffing changes; key changes to the external environment including risks, opportunities and threats which may have a bearing on CFAB's ability to deliver its core mission.

The Board meets four times a year. There are separate meetings of Board sub-committees, generally four times per year and held one month before the full Board meeting. The Board reviews the major risks to which the charity is exposed on a quarterly basis. Identified risks fall broadly into three categories: operations, finance and reputation. The Board has established procedures to mitigate these as far as possible. Whilst these procedures can mitigate major risks, the Board is aware that systems can only provide reasonable – and not absolute – assurance that key risks have been adequately identified and managed. Internal control procedures are designed to highlight the progress made towards achieving our mission, to maintain expenditure within the limits of available income and to safeguard our assets.

The Finance and HR Group is responsible, on behalf of the Board, for oversight of good financial and governance management, including: monitoring of financial targets and performance; audit oversight; risk management oversight; assurance that financial planning and control processes are in place and being implemented in financial policies and controls operated by the staff team; assurance that HR policies and procedures are in place and being implemented. The Finance and HR Group also reviews the remuneration packages of senior management of the organisation.

The Policy and Practice Group is responsible, on behalf of the Board, for oversight of good policy in relation to the delivery of CFAB's core services and social work practice including: regular monitoring and evaluation to ensure quality of services; review quarterly statistics on service provision and service users' feedback; consideration of charity impact; periodic review of Social Work policies.

The Marketing Group is responsible, on behalf of the Board, for oversight of CFAB's major communication channels and planned promotions. It has a particular focus on the business-to-business promotion of the charity to local authorities.

The Voluntary Income Group is responsible, on behalf of the Board, for oversight of good policy as relates to the delivery of CFAB's fundraising work. It also oversees much of CFAB's event schedule, particularly when events relate to fundraising initiatives and profile-raising.

Remuneration

The governing principles of the charity's remuneration policy are as follows, to ensure delivery of the charity's objectives:

- **to attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness;**
- **that remuneration should be equitable and coherent across the organisation;**
- **to take account of the purposes, aims and values of the Charity;**
- **to ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.**

All salaries are reviewed and benchmarked against comparable jobs at similar London based charities and general prevailing market rates. The General Pay Award is considered each year and is based on a range of indices such as Retail Price Index, Consumer Price Index and comparison to what others are doing in regards to salary rises in the third sector.

The senior management team sits within the framework of the salary structure as set out above. Remuneration for the year ended 31 March 2021 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Conflict of Interest

We keep a register of interests for all Trustees to pro-actively manage any conflicts of interest. Should they arise, the Trustee in question must recluse him- or herself from the discussion.

Trustees report for the year ended 31 March 2022 (incorporating directors' report) (continued)

Risk Management

Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors to the organisation. CFAB has the appropriate level of insurance to meet its obligations with respect to employees and Trustees and otherwise has a Business Continuity Plan to cover extreme eventualities. The Trustees assess three categories of major risk on a quarterly basis, these include: operational, financial, and reputational. The charity's key risks and mitigating actions include:

- **Risk: An inability for us to secure services overseas due to inadequate standards of delivery.**

Mitigating action: We seek to mitigate this through our work in the International Social Service network

- **Risk: Failure to raise anticipated fundraising income causes us to cut services to communities in need.**

Mitigating action: We continuously seek to diversify our voluntary income and ensure not more than 10% of our income comes from any one source. We are looking for new funders both nationally and internationally, we are strengthening our relationships with donors and their own networks.

- **Risk: Data protection breach due to faulty IT systems or poor internal controls.**

Mitigating action: We have introduced two factor authentication for access to our shared drive. We have segregated data onto three different drives, to protect information if one drive is subject to corruption or an attack. All computers are remotely monitored by our IT contractors to ensure adequate anti-virus is in place and no malware is detected. We are seeking funds for additional CFAB laptops and enhanced security protocols.

The Charity Governance Code was published in July 2016 and is updated annually. The Trustees are supportive of the Code and its aim to assist in the development of high standards of governance throughout the charity sector.

Reference and Administrative Details for the year ended 31 March 2022

Registered name of charity

Children and Families Across Borders

Address of principal office

Children and Families Across Borders (CFAB)
134/137 Buckingham Palace Road
London
SW1W 9SA

Charity registration number

1085541

Company registration number

04025539

Trustees

Chair	Mr Michael Phair
Vice Chair	Ms Anita Kara, BSc (Hons), MBA, MCIM, FRSA
Treasurer	Mr Henok Yemane, FCCA, MBA (resigned: 04 October 2021)
Treasurer	Mr Kevin Meah (appointed 27 April 2022)
Treasurer	Mr Kevin Meah (resigned 03 August 2022)
	Mr Douglas Lewis CBE
	Mr Christopher Hames KC
	Dr David N. Jones, PhD, MA (Nottm) BA (Hons) (Oxon), CQSW, RSW
	Mr Mark Tate, MA (Hons), Oxon, MCSI
	Ms Victoria Mellor
	Ms Angie Garvich
	Ms Anna Nash
	Mr Richard Morris MBE
	Ms Cornelia Andrecut
	Ms Hilka Holman
	Mr James Cox (appointed 27 April 2022)
Chief Executive	Ms Carolyn Housman
Honorary positions	President Mr Douglas Lewis CBE

Patrons

Royal Patron	Her Royal Highness Princess Alexandra
	Mrs Dalal Al-Duwaisan
	Sir Harvey McGrath
	Mrs Sarah Palmer
	Mr Steve Rider
	Mrs Monir Sattaripour
	Baroness Scotland, PC, QC

Examiner

Price Bailey LLP
24 Old Bond Street
London
W1S 4AP

Solicitors

Paul Hastings (Europe) LLP
100 Bishopsgate
London
EC2N 4AG

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Relationships

CFAB is the UK member of the International Social Service network.

Statement of Trustees' Responsibilities for the year ended 31 March 2022

The Trustees (who are also directors of Children and Families Across Borders (CFAB) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

1. **select suitable accounting policies and then apply them consistently;**
2. **observe the methods and principles in the Charities SORP 2019 FRS102;**
3. **make judgements and accounting estimates that are reasonable and prudent;**
4. **state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;**
5. **prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 10th November 2022 and signed on its behalf, by:

Michael Phair
Chair

Independent Examination Report for the year ended 31 March 2022

Independent Examiner's Report to the Trustees of Children and Families Across Borders (CFAB)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 27-50.

Responsibilities and basis of report

As the charity trustees of the company (and also 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 company 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 your company's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in s. 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 company 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

Michael Cooper-Davis FCCA ACA (Independent Examiner)

for and on behalf of
Price Bailey LLP
Chartered Accountants
Statutory Auditors

24 Old Bond Street
London
W1S 4AP

Date: 10th November 2022

Statement of Financial Activities

(Incorporating Income and Expenditure Account)
For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	Total Funds 2022	Total Funds 2021
Income and endowments:					
Donations and legacies	2	180,144	41,000	221,144	208,158
Charitable activities	3	466,345	126,848	593,193	879,692
Other trading activities	4	-	20,000	20,000	83,167
Investment income	5	577	-	577	973
Total		647,066	187,848	834,914	1,171,990
Expenditure:					
Raising funds	6	128,215	-	128,215	102,372
Charitable activities	7	511,563	210,270	721,833	776,650
Total expenditure		639,778	210,270	850,048	879,022
Net income/ (expenditure)		7,288	(22,422)	(15,134)	292,968
Net movement in funds		7,288	(22,422)	(15,134)	292,968
Reconciliation of funds:					
Total funds brought forward		651,714	195,484	847,198	554,230
Total funds carried forward		659,002	173,062	832,064	847,198

All income and expenditure has arisen from continuing activities.

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

The notes on pages 27-50 form part of these financial statements.

Balance Sheet as at 31 March 2022

(Company No: 04025539)

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible fixed assets	10		5,866		6,827
Current Assets					
Debtors	11	95,025		173,290	
Cash at bank	17	932,092		891,364	
		1,027,117		1,064,654	
Creditors: Amounts falling due within one year	12	(200,919)		(224,283)	
Net Current Assets		826,198		840,371	
Total Assets less Current Liabilities			832,064		847,198
Net Assets			832,064		847,198
Charity Funds					
Restricted funds	13		173,062		195,484
Unrestricted funds					
General funds	14		659,002		651,714
Total Funds			832,064		847,198

Balance Sheet as at 31 March 2022

(Company No: 04025539)

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

These accounts have been prepared in accordance with the provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees and authorised for issue on 10th November 2022 and signed on their behalf, by:

Michael Phair
Chair

The notes on pages 27-50 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2022

	Notes	2022	2021
		£	£
Cash flows from operating activities	16	44,116	337,591
Cash flows from investing activities			
Investment income – bank interest		577	973
Purchase of tangible fixed assets		(3,965)	(11,614)
Cash provided by investing activities		(3,388)	(10,641)
Increase in cash and cash equivalents in the year		40,728	326,950
Cash and cash equivalents at the beginning of the year		891,364	564,414
Total cash and cash equivalents at the end of the year	17	932,092	891,364

The notes on pages 27-50 form part of these financial statements.

Net Debt Reconciliation for the year ended 31 March 2022

	As at 1 April 2021	Cash flows	As at 31 March 2022
	£	£	£
Cash	891,364	40,728	932,092
Total	891,364	40,728	932,092

	As at 1 April 2020	Cash flows	As at 31 March 2021
	£	£	£
Cash	564,414	326,950	891,364
Total	564,414	326,950	891,364

Notes to the Financial Statements for the year ended 31 March 2022

1 Accounting Policies

a) Basis of preparation of financial statements

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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children and Families Across Borders (CFAB) meets the definition of a public benefit entity under FRS 102. The financial statements are presented in Sterling (£) and are rounded to the nearest £.

b) Legal status of the Charity

The Charity is a company limited by guarantee, incorporated in England, United Kingdom. The members of the company are the Trustees named on page 21. 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. Registered address being: 134/136 Buckingham Palace Road, London SW1W 9SA.

c) Going concern

The financial statements have been prepared on a going concern basis which forecasts that the charity will have adequate resources to continue in operational existence for a period of at least 12 months from the date of this financial report.

A forecast has been prepared for a period of more than 12 months from the date of approval of these financial statements. The forecast indicates that, whilst taking into account reasonable downsides, sufficient funds are expected to be generated within the charity so as to meet liabilities as they fall due.

d) 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 which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants (including government) and donation income is received from trusts and individual donors and includes Gift Aid where applicable.

Membership fees are recognised equally over the period of each individual membership, and deferred income is included in creditors.

Casework fees are recognised at the time of invoicing unless the complexity and estimated time to complete the work extends over one month, in which case it is recognised over the expected time to complete the case, and deferred income is included in creditors.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party; it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds comprise the costs of advertising and promoting events and the costs of running the events and associated costs, and include an apportionment of other staff and support costs.

Expenditure on charitable activities includes social worker staff costs and overseas casework costs and an apportionment of other staff and support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity and have been allocated between staff, premises, other and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs have been allocated on the basis of staff costs.

h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- **Fixtures & fittings** **25% straight line**
- **Computer equipment** **33% straight line**

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

j) 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.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any impairment.

l) Pensions

Employees of the charity are entitled to join a People's Pension Scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

m) Operating leases

Rental charges are recognised as an expense over the term of the lease on a straight line basis.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost, all other assets and liabilities are recorded at cost which is their fair value.

o) Taxation

The company 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 company 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.

p) Foreign currency translation

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of Financial Activities.

q) Termination payments

Termination payments are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for such payments. The charity recognises termination payments when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination payments as a result of an offer made to encourage voluntary redundancy.

r) Critical accounting estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting estimates to declare.

s) Use of Volunteers

The charity from time to time relies on volunteers to be involved in the fund raising activities. This use of volunteers in the course of undertaking the charitable and income generating activities is not recognised within the Statement of Financial Activities.

Notes to the Financial Statements for the year ended 31 March 2022 (continued)

2 Donations and Legacies

	2022	2021
	£	£
General donations	134,986	120,508
Foundations	86,158	87,650
Total	221,144	208,158

Donations in the current year include £41,000 restricted, £93,986 unrestricted funds (2021: £60,000 restricted, £60,508 unrestricted).

The income from Foundations includes £30,000 (2021: £nil) from The Garfield Weston Foundation, £10,000 (2021: £10,000) from Bromley Trust and other small grants of £46,158 (2021: £27,650). No income from foundations was restricted in nature (2021: £nil).

Notes to the Financial Statements for the year ended 31 March 2022(continued)

3 Income from charitable activities

2022	Unrestricted £	Restricted £	2022 £
Membership fees	118,733	-	118,733
Casework Fees	255,096	-	255,096
Training/Other Income	9,266	-	9,266
City BT	-	-	-
Esmee Fairbairn	-	-	-
National Lottery Community Fund	-	-	-
Eveson Charitable Trust	-	5,001	5,001
Dulverton Trust	-	38,707	38,707
Rank – Time to Shine	-	840	840
Home Office	-	-	-
Barrow Cadbury Trust	-	-	-
Other grants-Core Activities	83,250	82,300	165,550
Post Placement Support	-	-	-
Total	466,345	126,848	593,193

Notes to the Financial Statements for the year ended 31 March 2022(continued)

2021	Unrestricted £	Restricted £	2021 £
Membership fees	141,685	-	141,685
Casework Fees	252,388	-	252,388
Training/Other Income	2,100	-	2,100
City BT	-	50,600	50,600
Esmee Fairbairn	-	45,000	45,000
National Lottery Community Fund	-	49,832	49,832
Eveson Charitable Trust	-	4,000	4,000
Dulverton Trust	-	37,101	37,101
Rank – Time to Shine	-	26,935	26,935
Home Office	-	67,269	67,269
Barrow Cadbury Trust		17,000	17,000
Other grants-Core Activities	99,782	26,000	125,782
Post Placement Support	-	60,000	60,000
Total	495,955	383,737	879,692

New Grants received in the year are included in Other Grants these are: £55,000 from The Calleva Foundation, £3,000 from The Eleanor Rathbone Charitable Trust, £3,000 from London Catalyst, £12,000 from BBC Children in Need and £9,300 from The Clothworkers Trust.

4 Other trading activities

	2022	2021
	£	£
Government grant	20,000	62,040
Other	-	21,127
Total	20,000	83,167

£20,000 from the Welsh Government is Restricted Income. All other trading activities in the previous year relate to unrestricted funds. There were no unfulfilled conditions or other contingencies attaching to the government grants.

5 Investment income

	2022	2021
	£	£
Bank interest	577	973

All investment income in both the current and previous year relate to unrestricted funds.

6 Raising funds

2022	Direct costs	Support costs	2021
	£	£	£
Staff costs	95,246	21,076	116,322
Advertising, publicity & promotions	-	-	-
Events costs	159	-	159
Other allocated costs	2,513	9,221	11,734
Cost of raising funds	97,918	30,297	128,215

2021	Direct costs	Support costs	2021
	£	£	£
Staff costs	73,245	15,258	88,503
Advertising, publicity & promotions	-	811	811
Events costs	452	-	452
Other allocated costs	942	11,663	12,605
Cost of raising funds	74,639	27,732	102,371

£nil (2021: £nil) of raising funds expenditure was restricted.

Notes to the Financial Statements for the year ended 31 March 2022(continued)

7 Analysis of charitable activities expenditure by activity

2022	Direct costs	Support costs	2022
	£	£	£
Advice Line	128,273	28,904	157,177
Overseas assessments	302,810	51,930	354,740
UK assessments	142,009	25,842	167,851
Training	36,353	5,712	42,065
Cost of charitable activities	609,445	112,388	721,833

2021	Direct costs	Support costs	2021
	£	£	£
Advice Line	142,513	29,380	171,893
Overseas assessments	293,096	44,432	337,528
UK assessments	155,926	25,324	181,250
Training	71,256	14,723	85,979
Cost of charitable activities	662,791	113,859	776,650

Charitable activities expenditure of £210,270 (2021: £416,304) was restricted.

Support costs have been allocated between charitable activities and other trading activities on the basis of staff cost, and allocated to activity according to staff cost.

Notes to the Financial Statements for the year ended 31 March 2022(continued)

Support Costs

2022	Charitable activities	Raising funds	2022
	£	£	£
Salaries	78,184	21,076	99,260
Other staff costs	7,841	2,114	9,955
Premises	16,343	4,406	20,749
Finance & Governance costs	10,020	2,701	12,721
Total	112,388	30,297	142,685

2021	Charitable activities	Raising funds	2021
	£	£	£
Salaries	62,646	15,258	77,904
Other staff costs	3,328	811	4,139
Premises	34,321	8,359	42,680
Finance & Governance costs	13,564	3,304	16,868
Total	113,859	27,732	141,591

Finance and Governance costs include £2,151 (2021: £1,601) for bank charges, £2,551 (2021: £2,177) for financial admin charges, £35 (2021: £35) for data protection advice, £36 (2021: £nil) for trustee expenses, £1,131 (2021: £982) for trustee indemnity and cyber insurance, £1,329 (2021: £1,845) for bad debt provision and £nil (2021: £9,000) for audit and accountancy fees, £3,450 for examiner fees (2021:£nil). The costs also include £13 for finance and professional costs (2021:£nil) and £1,455 for exchange differences (2021:£1,228), and £480 for consultancy (2021:£nil).

Notes to the Financial Statements for the year ended 31 March 2022(continued)

8 Analysis of staff costs and key management personnel

	2022	2021
	£	£
Wages and salaries	568,496	471,504
Social security costs	55,709	46,639
Pension costs	16,674	14,510
Consultants	-	-
Total	640,879	532,653

The charity Trustees were not paid or received any other benefits from employment with CFAB in the year (2021: £nil). One trustee claimed expenses of £36.05 for attending a meeting (2021: £nil – no Trustees).

The average monthly head count was 18 (2020: 15) and analysis of the staff employees in the year were:

	2022	2021
Social workers & Caseworkers	9	8
Fundraising & Marketing	4	3
Administration & Finance	3	3
Chief Executive	1	1
Policy	1	-

The number of employees whose total employee benefits excluding pension contributions earning over £70,000, classified within bands of £10,000 is as follows:

	2022	2021
£70,000-£79,999	1	1

The Charity considers that the key management personnel comprise the Trustees and the senior management team - who are the Chief Executive, Deputy CEO/Head of Fundraising, Finance and HR Manager, Principal Social Worker and the salaries amounted to £275,479.48 (2021: £223,281). There were no employee benefits paid to the key management personnel.

Notes to the Financial Statements for the year ended 31 March 2022 (continued)

9 Related Party Disclosures

During the year, 6 Trustees contributed £10,987.50 (2021: £4,626 – 4 Trustees) to the charity. This is included in Donations.

There were no other related party transactions (2021: None).

Notes to the Financial Statements for the year ended 31 March 2022(continued)

10 Tangible fixed assets

	Fixtures and fittings	Computer Equipment	Total
	£	£	£
Cost or revaluation			
At start of year	7,454	31,057	38,511
Additions	-	3,965	3,965
At end of year	7,454	35,022	42,476
Depreciation			
At start of year	7,417	24,267	31,684
Charge for the year	38	4,889	4,926
At end of year	7,454	29,156	36,610
Net book value at the start of the year	37	6,790	6,827
Net book value at the end of the year	(0)	5,866	5,866

Notes to the Financial Statements for the year ended 31 March 2022(continued)

11 Debtors

	2022	2021
	£	£
Trade debtors	27,266	78,111
Other debtors	22,514	11,462
Prepayments	5,945	1,247
Accrued income	39,300	82,470
Total	95,025	173,290

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	56,776	56,511
Taxation and social security	14,914	14,793
Other Creditors	7,571	6,914
Accruals	53,574	63,517
Deferred income	68,084	82,548
Total	200,919	224,283

Deferred income reconciliation

Balance brought forward	82,548	61,306
Amount released to the Statement of Financial Activities	(107,117)	(168,503)
Amount received in the year	92,653	189,745
Balance carried forward	68,084	82,548

The deferred income received in the year is as follows: £27,500 for Membership fees received in advance (2021: £43,733), £nil for Events (2021: £nil), £4,050 for Training income (2021: £490), £1,650 as a Golf Event donation (2021: £1,650), £10,315 for a rent account (2021: £nil) and £24,569 for Advance billing provision (2021: £36,675).

Notes to the Financial Statements for the year ended 31 March 2022(continued)

13 Restricted funds

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
2022					
City Bridge Trust	29,517	-	(29,517)	-	-
Schroder Foundation		-	-	-	-
Barrow Cadbury Trust		-	-	-	-
Other	22,000	123,300	(30,300)	-	115,000
John Ellerman Foundation	-	-	-	-	-
Emergency Fund	38,534	-	(4,515)	-	34,019
Hobson Charity	945	-	(945)	-	-
Dulverton Trust	4,511	38,707	(31,987)	-	11,231
Henry Smith	40,467	-	(31,986)	-	8,481
Rayne Foundation	20,324	-	(15,993)	-	4,331
Esmee Fairbairn	22,500	-	(22,500)	-	-
Rank Foundation	16,686	840	(17,526)	-	-
Home Office	-	-	-	-	-
National Lottery Community Fund	-	-	-	-	-
Eveson Charitable Trust	-	5,001	(5,001)	-	-
Welsh Central Authority	-	20,000	(20,000)	-	-
Total	195,484	187,848	(210,270)	-	173,062

City Bridge Trust covered the period November 2020 to Oct 2021. The grant was used to fund salary and running costs associated with the charity's work throughout Greater London, identifying and protecting highly vulnerable children and reuniting them with family members whenever possible and in their best interests.

Notes to the Financial Statements for the year ended 31 March 2022(continued)

The Esmée Fairburn Foundation was used towards the Policy Manager's post and spanned 2 financial years.

The Emergency Fund is a fund which has been ring-fenced to support children in dangerous and emergency situations around the world, the use of which will be approved by our Board Fundraising Committee. During the year, £4,500 was spent on the Family Unification Project.

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
2021					
City Bridge Trust	28,700	50,600	(49,783)	-	29,517
Schroder Foundation		25,000	(25,000)	-	-
Barrow Cadbury Trust		17,000	(17,000)	-	-
Other	22,000	61,000	(61,000)	-	22,000
John Ellerman Foundation	15,147	-	(15,147)	-	-
Emergency Fund	38,751	-	(217)	-	38,534
Hobson Charity	945	-	-	-	945
Dulverton Trust	1,581	37,101	(34,171)	-	4,511
Henry Smith	40,618	40,000	(40,151)	-	40,467
Rayne Foundation	20,309	20,000	(19,985)	-	20,324
Esmee Fairbairn	-	45,000	(22,500)	-	22,500
Rank Foundation	-	26,935	(10,249)	-	16,686
Home Office	-	67,269	(67,269)	-	-
National Lottery Community Fund	-	49,832	(49,832)	-	-
Eveson Charitable Trust	-	4,000	(4,000)	-	-
Total	168,051	443,737	(416,304)	-	195,484

Notes to the Financial Statements for the year ended 31 March 2022(continued)

14 Unrestricted funds

	Balance at the start of the year	Income	Expenditure and gains	Transfers	Balance at end of the year
	£	£	£	£	£
General funds - 2022	651,714	647,066	(639,778)	-	659,002
General funds - 2021	386,179	728,253	(462,718)	-	651,714

15 Net assets by funds

	General funds	Restricted funds	2022
	£	£	£
Tangible fixed assets	5,866	-	5,866
Current assets	854,054	173,062	1,027,116
Creditors falling due in less than one year	(200,919)	-	(200,919
Total	659,002	173,062	832,064

	General funds	Restricted funds	2021
	£	£	£
Tangible fixed assets	6,827	-	6,827
Current assets	869,170	195,484	1,064,654
Creditors falling due in less than one year	(224,283)	-	(224,283)
Total	651,714	195,484	847,198

Notes to the Financial Statements for the year ended 31 March 2022(continued)

16 Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(15,134)	292,968
Adjustments for:		
Depreciation charges	4,926	3,605
Interest	(577)	973
(Increase)/Decrease in debtors	78,265	(49,859)
Increase/(Decrease) in creditors	(23,364)	89,904
Net cash provided by operating activities	44,116	337,591

Notes to the Financial Statements for the year ended 31 March 2022(continued)

17 Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	932,092	891,364

18 Operating lease commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

At 31 March 2022 the company had total future minimum lease payments under non-cancellable operating leases as follows:

	Rent	Other	2022	Rent	Other	2021
	£	£	£	£	£	£
Minimum Lease Payments						
In one year	-	588	-	-	-	-
Between two and five years	-	1,176	-	-	-	-

Operating lease payments recognised as an expense during the year totaled £nil (2021: £63,484).

Thank you to our supporters

We have been grateful for the continued support of the Esmée Fairbairn Foundation, the Bromley Trust, the Henry Smith Charity, the Rayne Foundation and the Rank Foundation, along with a number of other Trusts, Foundations and companies:

AB Charitable Trust
Arnold Clark Community Fund
Baron Davenport's Charity
BBC Children in Need
Bromley Trust
Clothworkers' Foundation
Dulverton Trust
Eleanor Rathbone Charitable Trust
Esmée Fairbairn Foundation
Evan Cornish Foundation
Eveson Charitable Trust
Forrester Family Trust
Garfield Weston Foundation
Grace Trust
Henry Smith Charity
John Beckwith Charitable Trust
Marsh Christian Trust
London Catalyst
Rank Foundation
Rayne Foundation
Roger and Douglas Turner Charitable Trust
Schroder Foundation

Bloomberg
Mintel
Paul Hastings

AND TO OUR WONDERFUL VOLUNTEERS AND SECONDEES

Giles Anderton
Laura Bates
Jayne Beeslee
Sarah Davis
Laura Finegold
Marwa Tariq
Sachin Varma

AB CHARITABLE TRUST

COMMUNITY FUND

Barrow Cadbury Trust

THE BROMLEY TRUST
HUMAN RIGHTS | PRISON REFORM

The Henry Smith Charity
founded in 1628

THE DULVERTON TRUST

W
Garfield Weston
FOUNDATION

E C F
EVAN CORNISH FOUNDATION

The Schroder Foundation

ef Esmée Fairbairn FOUNDATION

Supported by BBC Children in Need

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The Rank Foundation
a pebble in the pond

THE CLOTHWORKERS' FOUNDATION

DOMINE DIRIGE NOS
CITY OF LONDON

The Eveson Charitable Trust

CHILDREN AND FAMILIES ACROSS BORDERS (CFAB)

England & Wales - Charity number 1085541

Accounts

Children and Families Across Borders (CFAB)

Annual Report and Accounts 2020/2021

CFAB
protecting CHILDREN and
uniting FAMILIES ACROSS BORDERS

Charity Registration No: 1085541
Company Registration No: 04025539

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Message from our Chair

Founded 65 years ago, in the aftermath of the Second World War, Children and Families Across Borders (CFAB) has experienced its fair share of seismic global changes.

Yet this year has been unprecedented in many ways; the impact of the global pandemic has been felt in every aspect of CFAB's work, and the UK's departure from the European Union in January 2021 will have long-term ramifications. As Chair of CFAB, I have had the privilege of working alongside our Board and our small professional team of staff and international social workers to meet these challenges.

This year has shown that, now more than ever, CFAB's work is vital to ensure vulnerable children and families who are separated across international borders are given care and protection. As the only UK member of the International Social Service organisation, we have a unique international reach to our ISS partners in over 130 countries, enabling us to reunite families where others can't. Our expertise allows us to be at the forefront of influencing policy domestically to help deliver best practice in the fields of international child protection and family reunification.

Looking forwards, it is hard to know what the future holds as the social consequences of the pandemic become clear. CFAB's vision remains the same: a world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment. In the year to come, we will continue to advocate for best practice in international kinship care by establishing a new international social work certificate programme for professionals to ensure all children have access to a safe home and their best possible chance in life. We will also be focusing on building the capacity of our international network, to ensure successful cooperation with UK child protection professionals, and will work towards better demonstrating and communicating the positive impact and long-term outcomes that we achieve. We will continue to drive policy change to protect the rights of children crossing borders and will strengthen our engagement and communication with our stakeholders.

I have been touched by the level of support CFAB has received during this difficult year. From everyone in the CFAB team, our volunteers and on behalf of the children we help, I would like to extend my sincere thank you to our Board of Trustees, our Patrons, and to all our supporters. Over the last six and a half decades we have protected the most vulnerable children through war, uprisings, and migration challenges. This year, your support has allowed CFAB to continue our vital work, through the unprecedented challenges of a global pandemic, in order to protect children, no matter where they are from.

Michael Phair
Chair of the Board of Trustees

Welcome from our CEO

Despite the unprecedented challenges that emerged in 2020, the year also marked CFAB's 65th anniversary. I am particularly proud to report on the significant impact that CFAB's work has had in ensuring that children who are separated from their families across international borders are given care and protection, no matter where they come from.

Now more than ever, CFAB's unique expertise and services are invaluable. We are the only charity in the UK with a dedicated international social work team and we run the UK's only free Advice Line to provide guidance on a range of complex international child protection issues. As a result of the pandemic, we have seen casework rise by almost 30%, with cases becoming increasingly more complex. Our team has been able to provide expert support and guidance to social workers, the courts, the police, and other agencies on navigating cross-border cases in the context of a pandemic.

Our work has continued to raise awareness of international kinship care throughout this year. In November 2020, in collaboration with the Cross-Border Child Safeguarding Working Group and several Government departments, we were extremely proud to publish the International Kinship Care Guide. This comprehensive guide, the first of its kind, provides clear guidance to those responsible for reuniting children with extended family members in other countries.

At a national level, CFAB has made significant progress on raising awareness of the impact of the UK's departure from the EU on vulnerable children. We have produced in-depth resources for social workers on how the legal framework for care proceedings for children connected to the European Union has changed. At an international level, CFAB has strengthened our ties with several organisations to collectively address challenges facing child protection professionals around the world. CFAB is an active member of the International Social Service (ISS), which became an Accredited Commonwealth Organisation this year. I am delighted to have taken a new role as liaison between the two organisations, helping them collaborate more closely on our shared goals.

Additionally, as newly appointed Vice-Chair of the Global Social Service Workforce Alliance (the Alliance), CFAB is working ever more closely with the Alliance to strengthen social service infrastructure in every country.

CFAB continues to play a vital role in ensuring the safety and wellbeing of vulnerable children. Our team's expertise in the complex issues of international child protection means we are able to give children the best chance of being safely reunited with their families and enables to advocate on behalf of vulnerable children for their right to a safe home. I would particularly like to acknowledge Laura Bates, a secondee from the civil service, who helped us draft this report.

None of this essential work is possible without cooperation from local authorities, our national and international peers, and our ISS partners around the world. We extend our thanks to all those who have worked with us this year, and we look forward to our continuing partnership in the year to come.

Carolyn Housman
CEO

Our Vision

A world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.

Our Mission

To use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. Where possible, we work to reunite families.

Our Values

Professionalism

As the UK arm of the International Social Services Network, CFAB is part of a worldwide network of professionals working in 130 countries, allowing us to access expert support from around the world to protect children at risk. CFAB's team includes professionally qualified Social Workers and Case Workers specially trained to manage inter-country social work cases.

Impartiality:

CFAB's work is grounded in the best interests of vulnerable children and adults and we defend and uphold their rights to protection, care and family life. CFAB does not have any political affiliation nor agenda. We work with local authorities, the courts, the police and other agencies to ensure that the protection and care of vulnerable children and adults is at the heart of decision-making.

Respect:

CFAB ensures that children and vulnerable adults play a role in decisions that affect their lives. We value the role, expertise and experience of our overseas partners, without whom we could not effectively safeguard children and vulnerable adults. We recognise that the complexity of international social work demands we all work together to secure the best outcome possible for every beneficiary.

Our Year in Numbers

2,400
children
were helped through our Advice Line

439
children
were helped through our casework

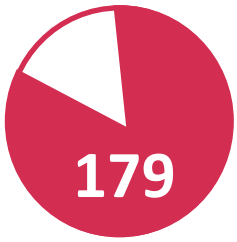
(2,440 children were helped through our Advice Line, and 370 children through our casework in 2019/20)

We continued to expand our global network, working with partners in over 130 countries and forging 11 new partnerships in countries including Trinidad and Tobago, Sierra Leone and India.

(In 2019/20 we created 10 new partnerships)

We received 1,712 calls to our free national Advice Line.

(1,683 in 2019/20)



179 local authorities were given advice, representing over 80% of all local authorities in the UK.

(173 local authorities in 2019/20)

We received calls concerning 132 different countries last year.

(136 countries in 2019/20)

The top 3 concerns raised across Advice Line calls were:

Immigration

Domestic Violence

Safeguarding children who have gone missing abroad

(These were the same in 2019/20)

We received referrals from local authorities (62%), NGOs (19%), ISS partners (18%) and solicitors (1%)

(In 2019/20 they were from local authorities (64%), 21% ISS Partners, 13% NGOs, 1% solicitors and 1% other UK authorities)

The need for our services continued to grow rapidly over the past year and our team of experts managed 318 new cases- that's a 25% increase from the year before.

(We managed 255 cases in 2019/2020)

Family Reunification Project:

62
new families
were welcomed onto the project

(We worked with 35 families in 2019/2020)

60% of young people were supported in registering for school and have been able to continue their education.

(51% of young people in 2019/20)

31 families benefitted from a grant from the National Lottery Community Fund, in partnership with Barrow Cadbury Trust, which enabled CFAB to distribute laptops as well as masks and sanitiser during the national lockdown.

(In 2019/20 this was £nil)

60% of young people were provided with advice, guidance or emotional support on their entitlement to health services.

(69% of young people in 2019/20)

40% of families were supported in accessing more appropriate housing to accommodate the young people joining them in the UK.

(62% of families in 2019/20)

80% of carers received advice on applying for the welfare benefits that they are entitled to.

(69% of carers in 2019/20)

Training:

600
professionals
attended our Esmée Fairbairn International Social Work Training between 2017 and 2020

Trustee Report for the year ended 31 March 2021

(incorporating directors' report)

Our Objectives and Activities for the Year

In 2019, we consulted with staff, trustees, child protection professionals and service users to understand where we need to focus our efforts moving forward. In 2020, we set three strategic objectives in order to best fulfil our charitable mission. Below, we outline how we met objectives in the past year.

Objective 1: Quality Kinship Care and Timely Protection Alerts

Over CFAB's 65 years in operation, we consistently have sought the best possible options for children on the move across international borders. CFAB's social work team has rich expertise in advising on cross-border aspects of child protection alerts and kinship assessments. However, inevitably there is a difference between social service practice in the UK and the equivalent overseas. Our objective has been to minimise differences, through producing training and guidance, introducing new quality assurance measures, and managing service users' expectations better. At the same time, we have continued to influence regulatory standards overseas and train up new partners who can meet UK specific requirements.

Supporting social workers to maintain a high quality of kinship care has been more important this year than ever before. COVID-19 has created unprecedented changes for social workers, with much of their work now being done remotely. CFAB was able to respond rapidly to the situation by publishing guidance on conducting overseas assessments in April 2020. This guidance supports social workers on a range of ethical and practical considerations when evaluating the viability of overseas family members to care for a child no longer with their parents.

In May 2020, CFAB expanded our response to the pandemic by launching a new service: Virtual Contact Supervision. This service was set up to help maintain the quality of contact that children have with non-resident family members. Supervised or supported contact is vital to many children's ability to maintain a relationship with family members. By providing this service virtually and in multiple languages, we aim to support children who might otherwise not have been able to maintain contact with a family member.

COVID-19 has not been the only significant change facing child protection professionals this year; the impact of the UK's departure from the EU will have long lasting ramifications. To ensure that children still receive the highest quality kinship care, CFAB produced in-depth resources for social workers on their role in the EU Settlement Scheme and well as training on how the legal framework around cross-border care proceedings for children connected to the European Union has changed with 1996 Hague Convention replacing Brussel IIa as a legal instrument for the UK to seek cross-border cooperation within Europe. As always, our dedicated social work team continues to provide advice and assistance to social workers seeking to place Looked After Children in the care of families in the EU. Our work supporting reunited asylum-seeking families in the UK has also seen a rise in requests for assistance, in anticipation of changes to the legislation governing asylum applications.

CFAB has been working to ensure statutory bodies are prepared for any impact on kinship care options for children of either the legislative changes created by the UK's departure from the EU or the challenges emerging from the EU Settlement Scheme. As Chair of the Cross-Border Child Safeguarding Working Group, CFAB's CEO has engaged with the Association of Directors of Children's Services, asking them to lay out their plan to ensure all local authorities support European children in care to regularise their status. CFAB has also been communicating with the Central Authorities in all four nations to offer our support as experts in processing cases under The Hague Convention 1996.

This year has also seen a landmark in our efforts to share best practice in the sector with the publishing of the International Kinship Care Guide. Produced in collaboration with the Cross Border Child Safeguarding (CBCS) Working Group, which includes a number of government departments, child protection agencies, and local authority social workers, this guide is the first of its kind to comprehensively address good practice for placing Looked After Children into the care of a family member who lives in another country. By providing local authorities with the tools and knowledge to explore overseas families as an option for permanent care, this guide helps to ensure a child's right to family is maintained and that any placement is in the best long-term interest for the child. The publishing of this guide has received positive coverage in trade press and has been promoted by the Chief Social Worker in England.

CFAB has continued to share our expertise on quality kinship care with our overseas partners this year. We have held a variety of training sessions on topics such as Life Story Work and Family Group Conferences that have been attended by our partners in at least 12 countries. This, coupled with the development of a new minimum standards assessment template, has allowed them to better understand and deliver against UK court requirements – ultimately increasing the chances that a child can remain with their family where it is in their best interest. Additionally, CFAB has developed new partnerships this year, both expanding our coverage in existing partner countries and establishing relationships in new countries, meaning more children are able to benefit from high quality assessments and services.

This has been a unique year for CFAB, given the rapidly changing global environment and we also marked our 65th anniversary as an organisation. We have continuously sought to improve the quality of services we deliver and to share our expertise with others and this will continue to guide us as we look ahead into the next year.

Objective 2: Strengthening Stakeholder Engagement

Despite being a small charity, CFAB has a huge variety of influential stakeholders. This year we have focused our efforts on streamlining how we connect with different audiences. Our mission relies on awareness of best practice in cross-border casework and the support CFAB is able to provide. Our commitment to engaging with our stakeholders is stronger than ever.

A true highlight of the year was our largest ever International Child Protection conference. Held virtually in November 2020 and opened by the President of the Family Division of the High Court, we had 250 attendees from 10 countries listen to experts from Global ARRK, the IAC - Centre for Adoption, The Hague Permanent Bureau, the University of Kent and King's College London. The speakers covered a wealth of issues, including international kinship care, international child abduction, international surrogacy and international adoption. We were delighted to bring together a cross section of social workers, lawyers, judges and charities to raise awareness of key issues in international social work. The enthusiasm for these topics later led us to pilot our International Social Work Certificate training programme in 2021.

CFAB is also continuing to take a strong lead in engagement at an international level. CFAB's CEO attended the International Council meeting of the ISS, which involves delegates from over 40 countries to address key issues of governance in this long-established network. The ISS network has recently become an accredited member of the Commonwealth. CFAB's CEO has become the lead liaison with London HQ and has met with the lead Strategy, Portfolio, Partnerships and Digital Division of the Commonwealth to discuss greater collaboration. Additionally, our CEO has become the Vice-Chair of the Global Social Service Workforce Alliance, which works to support the development of a robust social service infrastructure worldwide. These forums provide new opportunities for CFAB to engage our international stakeholders and to work more closely with partners to address cross-border child protection issues on a global stage.

The last year has also seen CFAB expand our engagement with key stakeholders in the UK. In particular, the role of the Cross-Border Child Safeguarding Working Group has been invaluable. This forum has allowed us to have meaningful discussions on child protection issues with representatives of the Department for Education, the Ministry of Justice, the Foreign Commonwealth and Development Office, Border Force, the Children's Commissioner, and others. This year, for the first time, the joint heads of ICACU attended the working group, signalling its growing importance within the field. Given its ongoing success, this year we widened the scope of the group to include NGO peers and consular offices, which has given CFAB a forum to share information with these crucial stakeholders.

CFAB has also been engaging with our stakeholders individually to further develop relationships and explore ideas for collaboration to strengthen our services. CFAB's Chairman and CEO met with the Director of the Serious and Organised Crime Group of the Home Office to discuss how CFAB can assist Home Office on child protection issues. They were joined by a range of representatives from the Children's Champion team, the Family Reunification team, the Child Sexual Exploitation team and the Modern Slavery team. In December 2020, CFAB also wrote to the English, Welsh and Scottish Central Authorities to offer support and to share the International Kinship Care Guide.

Our efforts in stakeholder engagement have also led to some exciting new opportunities for CFAB. Following a meeting with The Rt Hon Sir Iain Duncan Smith MP in September 2020 where he expressed interest in a parliamentary debate, CFAB began a collaboration with the Centre for Social Justice (CSJ) to produce a paper on the unregulated and unmonitored placement of children with family overseas. By working with the CSJ, CFAB has been able to increase awareness of the fact that children placed overseas are often left unsupported, leading to placement breakdowns. When the paper is published in the upcoming year, CFAB will engage with a variety of parliamentary stakeholders to lobby for changes to the support given to children placed abroad. By building relationships with organisations such as the CSJ and with individual parliamentarians, CFAB can affect significant changes to how children moving across borders are protected.

This year has also seen CFAB contribute to a variety of important initiatives led by our peers in the sector. Not only has this strengthened our relationship with other organisations, it has also provided a platform for CFAB to raise awareness of cross-border children and family cases with a much wider audience. In particular, CFAB has collaborated on the International Organisation for Migrations' work on The Experiences of Families of Missing Migrants in the UK. ISS-USA also conducted research on virtual assessments, with which CFAB was able to assist. Closer to home, Community Care, a UK social work news organisation, produced research on information needs and challenges which includes insight from the CFAB team. CFAB has also benefited from participation in the Esmée Fairbairn Leaving Care Learning Programme, which brings together a variety of organisations funded by the Esmée Fairbairn Foundation to reflect and learn from each other's practice.

CFAB has continued to make efforts to increase the awareness of our work among social workers, to ensure that all social workers across the UK are able to benefit from CFAB's expertise and that they understand the services CFAB offers. CFAB has visited local authorities across the UK, from North Lanarkshire to Kent, to explain our work to their front-line teams. Our social work team has also been sharing their expertise to a very wide audience through the Community Care website, where we have published two articles on international social work. CFAB gave a seminar at Community Care Live, which is attended by social workers, local authority directors and other practitioners. CFAB has also explored new avenues to introduce its work to stakeholders. This year, members of the team have attended University of Kent Centre for Child Protection's learning day, Guildhall Female Leaders Group Workshop and Frontline's Coffee Break event. These opportunities have played an important role in helping us enhance CFAB's reputation and further publicising our work.

None of this would have been possible without the hard work of the whole CFAB team. Staff are, of course, one of CFAB's most important stakeholder groups. CFAB has worked to support its staff throughout this difficult period, particularly in the transition to healthy home working. Our team also organised internal trainings that have covered a variety of topics, including resilience and unconscious bias.

The Esmée Fairbairn Foundation generously agreed to support a new role at CFAB, enabling us to recruit a new Policy and Public Affairs Manager in October 2020 who has been leading our engagement with statutory bodies, particularly through the Cross Border Child Protection Working Group. CFAB has also welcomed a Deputy CEO this year who has taken the lead on strengthening our stakeholder relations across the board. These two new roles have enabled CFAB to set a clearer strategic direction for our stakeholder engagement, meaning we can focus our efforts on communicating with those audiences who are best placed to help CFAB fulfil its mission.

Despite contending with unprecedented circumstances, CFAB has continued to strengthen its stakeholder relations this year. Our team has engaged with a huge variety of individuals and organisations to advocate for the rights of children, share best practice and continue supporting families separated by international borders.

Objective 3: Quantifying our Impact

This year we have made significant progress in instilling an impact-orientated culture within CFAB. The impact of our work on the end-user has been placed at the heart of our service development, whether when collecting feedback from users, considering improvements to our current services or designing new services. This focus on evidencing our impact means CFAB can continue to innovate in a way that will deliver maximum positive benefit to those we seek to support.

The entire staff at CFAB has been involved in the effort to improve how we quantify our impact. Two of our staff members from the fundraising and social work teams became our Impact Champions. They worked hard this year to implement better collection and analysis of data to better demonstrate our outcomes. CFAB was also fortunate to secure funding from The Rank Foundation's Time to Shine Programme which enabled us to appoint a new Impact and Evaluation Officer for a 12-month internship which started in January 2021. The role will be instrumental in helping us to expand our data collection and better communicate our impact to all our stakeholders.

CFAB has also considered its overall approach to impact; going beyond our vision and mission to understand how the organisation seeks to create change in children's lives. Our team, supported by a civil service secondee and our volunteers, have worked to map our input, output, and outcomes to better understand how CFAB aims to achieve change. From this, we have also developed a Theory of Change model, which traces our impact through short-, medium- and long-term outcomes, providing a framework against which we can quantify CFAB's impact.

As well as allowing us to develop and refine our services for children, our continued development of our impact measurements will also enable us to better evidence the benefits of our work and strengthen our case for support to all our stakeholders – statutory and supporters alike.

How Our Activities Delivered Public Benefit

Having carefully considered the Charity Commission guidance on public benefit, in 2020/2021, CFAB has succeeded in:

1. Providing specialist services to benefit vulnerable children through our free Advice Line and specialist casework services as well as project work with local authorities on specific issues like postplacement support.

We estimate 2,400 children were helped through our free Advice Line and 439 children through our casework. (2,440 children were helped through our Advice Line, and 370 children through our casework in 2019/20)

2. Delivering a unique international social work training and development programme to build capacity in social work teams and other professionals.

Out of the 600 professionals who attended our Esmée Fairbairn-funded International Social Work training, 99% of delegates said they would recommend the course to colleagues; 99% said it would have an impact on their work with children, young people and their families and 98% said it had increased their confidence in dealing with cases with an international element. This year CFAB has worked to expand the reach of our training, developing into virtual training to make it more accessible, as well as presenting it on the nationwide platform of a prestigious Community Care.

3. Influencing policy on international child protection issues and international kinship placement, providing expert advice and guidance to local authorities and central government, and participating in government working groups.

In order to raise awareness of our International Kinship Care Guide, we promoted it to over 7,000 social workers and over 200 lawyers. It was also featured by trade press publications such as Family Law Week and Children England.

The Challenges We Encounter in Our Work

This year has been uniquely challenging for CFAB. The global pandemic has created significant complications for the organisation and the UK's exit from the EU has had a profound impact on the environment in which we work.

At an operational level, the impact of COVID-19 has been significant. There has been increased demand for our services and the pandemic has made addressing these cases more complex and time-consuming. It has also led to much more work being conducted virtually, which comes with its own challenges. CFAB issued interim advice at the beginning of the pandemic to address this and then launched a new Virtual Contact Supervision service to support families who have been separated by borders and have not been able to have direct contact due to COVID-19. These additional issues have compounded existing challenges such as a lack of awareness and a lack of common policies and procedures around overseas kinship placements and the difficulties of navigating cultural sensitivities and varying regulations.

At a strategic level, the implications of the UK's exit from the EU have been an ongoing challenge. The UK's exit from the Brussels IIa Regulation and The Dublin Agreements have significant implications for cross-border cases.

There are also a large number of Looked After Children who have not applied for the EU Settlement Scheme which will leave many at risk of losing their settlement status.

CFAB has provided advice and training to caseworkers affected by these issues and has also engaged with a wide range of stakeholders to support the transition to new ways of working.

At a financial level, COVID-19 has meant that one of our key sources of funding, fundraising events, have not been possible. While this has been a challenge to our financial position, CFAB has successfully secured funding from a number of sources offering emergency core funding to support organisations during the pandemic.

Our Future Plans

CFAB will be continuing to work towards the three strategic goals that we identified for the period 2020-2022:

Quality Kinship Care, Timely Protection Alerts

CFAB will be focusing on establishing an International Social Work accreditation programme for social workers, as well developing a robust suite of tools to support our overseas service providers to support the delivery of quality kinship assessment and placement support.

We will also begin providing international legal advice to ensure the best intentions for children are reflected legally when they arrive in destination countries. Too often local authorities struggle to find high quality legal support and there is a significant lack of legal understanding of what happens when children are placed with relatives overseas and how best to support families outside of a UK jurisdiction.

An external audit will take place in Autumn 2021 which will ensure both that we continue to deliver a valued service to those most in need and that we have the right systems in place to enable staff to work to our service standards and data protection policy and procedures.

Strengthening Stakeholder Engagement

In the next year, CFAB will be working to strengthen engagement with local authorities to grow income. We will also communicate with budget holders more regularly to achieve strict cost control – essential for any charity given the continued economic uncertainty. CFAB's messaging will also be updated, particularly on our website to ensure clarity on our services, Advice Line and projects.

This will ensure service users quickly receive the most appropriate support. Finally, we will work with staff, one of CFAB's key stakeholders, to create a healthy work-life balance and will incorporate good working practices into our office move in 2021.

Quantifying our Impact

The focus for CFAB in the upcoming year will be to deliver research that will highlight our unique expertise and that will influence relevant policies and improve practice of social workers. CFAB will also create an impact report that will inform and inspire our stakeholders to continue and extend their support to CFAB.

Financial Review

At the end of the reporting year, CFAB achieved a surplus of £292,969, 2020: deficit of (£54,573).

Earned income in the form of casework/membership fees/training constitutes 34%, of the charity's income, 2020: 59%. Cash generated is also positive with cash-flows of £326,950, 2020: £9,544.

Despite the many challenges of the reporting year, we received £501,000 of voluntary income (from Trusts and Foundations), (£258,000 above budget) and £318,000 of earned income (£28,000 above budget). We have achieved £38,000 of savings in both direct and indirect costs. Our diligent staff have helped ensure our ongoing financial strength.

We close the financial year with reserves at nine months operating costs.

In order to manage our financial sustainability, CFAB will continue its efforts to work with local authorities to develop earned income for services provided, in particular with a greater emphasis on membership in order to provide steady income. We are also trialling new services which will help to diversify our earned income.

With regards to our voluntary income, we are continuing with our efforts to diversify our income streams. We are submitting targeted high quality funding bids and improving our relationship with donors and prospects.

As with many charities of our size, financial sustainability can be a struggle in uncertain times. However, we are confident we remain a going concern in the short- and long-terms.

Designated Funds

Trustees have set aside £50,000 of unrestricted funds for business continuity. This fund makes up part of the total free reserves and remains unused in the year.

Reserves Policy

The trustees have decided that it is appropriate to set a minimum level of free reserves to cover known wind-up costs and so that we can respond to risks that are likely to require a period of adjustment or take action to capitalise quickly on major unforeseen and strategic opportunities. This is particularly important given the uncertainty caused by the COVID-19 pandemic. Our current assessment of the reserves we require is the equivalent of six months' planned expenditure. These Reserves are necessary to manage day to day operating risks, providing cash flow, creating a "buffer" against any mismatch in timing between income and expenditure, and ensuring funds are reasonably available for day to day management. The current level of reserves exceeds our six months' expenditure, however it is anticipated that these 'free' reserves will be used to invest in our 2021/2022 growth in response to demand caused by the pandemic and the refugee crisis in Afghanistan. The reserves policy will be kept under review and reserve levels adjusted as perceptions of risk and other factors change.

Fundraising

Legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Though CFAB does not undertake widespread fundraising from the general public, our team has focused on securing grants from Trusts and Foundations and major gifts from individual supporters. Such amounts receivable are presented in our accounts as "Donations and legacies" and are all voluntary in nature.

This year saw a high level of success from CFAB's funding applications to trusts and foundations. Two staff positions were funded by the Rank Foundation and the Esmée Fairbairn Foundation and we also benefited from the generosity of the AB Trust and the Schroder Foundation. Our Advice Line this year was supported by funding secured from the National Lottery and the Home Office.

To help us adapt to the changing needs of vulnerable families during the pandemic, CFAB received a grant from the Barrow Cadbury Foundation for families we help through our Family Reunification Project. This allowed us to distribute much needed items such as laptops, puzzles, games, books, winter duvets and COVID-19 hygiene kits.

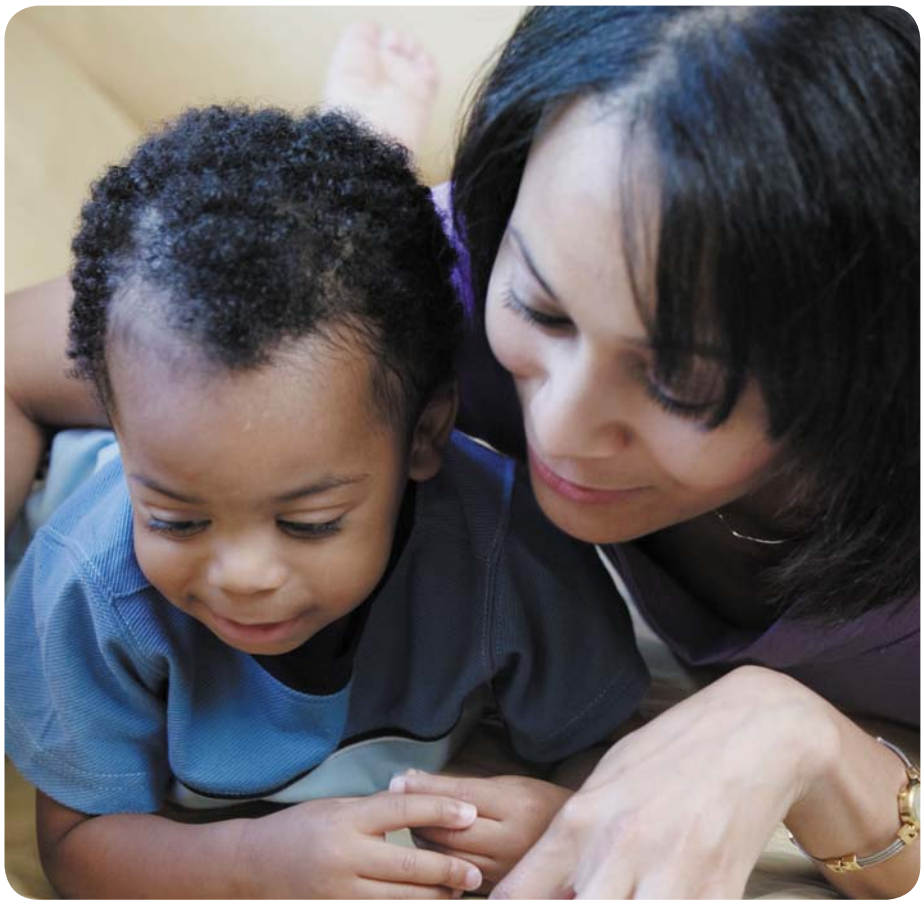
The pandemic has meant that CFAB's usual fundraising activities have been disrupted. We were not able to celebrate our 65th anniversary at our annual Golf Event or International Child Protection Dinner. However, we were able to adapt by hosting two successful virtual fundraising events. In December 2020, we held an online auction with our corporate supporter, Mintel. CFAB also hosted a virtual champagne tasting sponsored by Moët Hennessy. Guests were sent gift boxes containing three types of champagne and led through a tasting session by oenologists from Veuve Clicquot. In December 2020, we were also very pleased to raise £20,000 through our Big Give Christmas Challenge campaign which included a matched donation from the Dulverton Trust.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fundraisers, or third parties. The day-to-day management of all income generation is delegated to the Executive Team, which is accountable to the Trustees. Although CFAB is not required to be bound by any regulatory scheme, the charity complies with the relevant codes of practice. We have received no complaints in relation to fundraising activities (2019 –none). Our terms of employment require staff to behave reasonably at all times; as we do not widely approach individuals for funds, we do not specify such terms to fundraising activities and nor do we consider it necessary to design specific procedures to monitor such activities. CFAB is registered with the Fundraising Regulator.

Looking Ahead

CFAB's mission remains the same: to use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. As we look ahead to the upcoming year, we reaffirm our commitment to protecting the most vulnerable children and ensure their right to a family life is upheld. For the year 2021/22 our strategic objectives will remain the same; we will be focusing our efforts on ensuring quality kinship care, improving our stakeholder engagement, and quantifying our impact through the activities outlined above in Our Future Plans.

Plans are in place to move to a flexible mix of office- and home-based working. Staff have access to our offices and we are aiming to move to a new working pattern by the autumn, depending on Government guidance. As we move into the second year of the global pandemic, we will continue to evaluate how we can best help the children we support and how we adapt to the unique challenges of this period.



Structure Governance and Management

Part of our objectives includes ensuring our governance framework is robust and enables us to achieve our mission. This section explains how we achieve this.

Governing Document

CFAB is registered in England and Wales as a charitable company limited by guarantee. It is registered with Companies House (number 04025539) and the Charity Commission (number 1085541). The activities of the company and certain governance rules are laid out in the Memorandum and Articles of Association. The Board of Trustees, who in turn delegate day to day management to the Chief Executive Officer, govern the Charity.

Recruitment and Appointment of the Board

CFAB's Articles of Association permit it to have a "maximum of sixteen" Trustees. The Board does not see the number as a target, and in accordance with the Charity Commission agrees only to have the number of Trustees needed to fulfil their duties to the charity, with a minimum of four. This must include three officers: Chair, Vice Chair, and Treasurer. CFAB also includes the President as an officer. The Board is responsible for assessing skills gaps and seeking to identify the profile of Trustees which would best serve the organisation's needs as vacancies become available. The role of a Trustee is open to anyone who has the required skills or can add value. In the interests of transparency and diversity, the Board may advertise all Trusteeships via traditional or social media, Trustee recruitment websites, or by sharing the advertisement with suggested candidates who meet the skills required. In light of the Black Lives Matter movement and our reflections on CFAB diversity, we are considering additional ways CFAB can be more inclusive at Board level. Prospective Trustees are asked to submit their CV to the full Board for its consideration and eventual approval of the appointment. All Trustees participate in a structured induction so they can fulfil their role effectively. Trustees are not paid.

Board Induction and Training

As part of their selection and subsequent induction, our potential/new Board members are invited to meet our Chief Executive, Chairman and other Trustees to talk through the role and responsibilities of Trustees, the work of the charity and its governance structures. New Board members are given our organisational strategy and other information including promotional materials and funder reports. They will also attend a half-day induction with senior management team members and participate in our weekly allocation of cases meeting, to ensure familiarity with the core content of our work. Board members are invited to attend the charity's events and receive updates on the charity's work via the Chief Executive's report which is presented as a key agenda item at each Board meeting.

Management Framework

The Board is responsible for ensuring good governance across CFAB. It appoints and provides line management and advice to the Chief Executive as necessary.

It provides strategic guidance to the senior management team to fulfil their role and to the Chief Executive to take full operational responsibility for the running of the organisation.

The Board takes advice from the Chief Executive and has such oversight as is necessary to approve and make decisions, including in relation to key issues such as: review and approval of the strategic plan; horizon scanning and management of risk; approval of the annual budget; approval of any exceptional expenditure or loans; performance measurement of operations; revision of CFAB's core mission; any proposed changes to name or branding; the establishment of strategic alliances; major structural changes; input to the appointment of Senior Management Team, in partnership with the Chief Executive.

The Board delegates authority to the Chief Executive for all operational matters and the management of the charity, and for such strategic issues as are delegated by the Board to the Chief Executive. The Chief Executive is required to provide regular, comprehensive updates to the Board regarding: progress in delivering organisational strategy and core services; financial health of the organisation; key operational matters and staffing changes; key changes to the external environment including risks, opportunities and threats which may have a bearing on CFAB's ability to deliver its core mission.

The Board meets four times a year. There are separate meetings of Board sub-committees, generally four times per year and held one month before the full Board meeting. The Board reviews the major risks to which the charity is exposed on a quarterly basis. Identified risks fall broadly into three categories: operations, finance and reputation. The Board has established procedures to mitigate these as far as possible. Whilst these procedures can mitigate major risks, the Board is aware that systems can only provide reasonable – and not absolute – assurance that key risks have been adequately identified and managed. Internal control procedures are designed to highlight the progress made towards achieving our mission, to maintain expenditure within the limits of available income and to safeguard our assets.

The Finance and HR Group is responsible, on behalf of the Board, for oversight of good financial and governance management, including: monitoring of financial targets and performance; audit oversight; risk management oversight; assurance that financial planning and control processes are in place and being implemented in financial policies and controls operated by the staff team; assurance that HR policies and procedures are in place and being implemented. The Finance and HR Group also reviews the remuneration packages of senior management of the organisation.

The Policy and Practice Group is responsible, on behalf of the Board, for oversight of good policy in relation to the delivery of CFAB's core services and social work practice including: regular monitoring and evaluation to ensure quality of services; review quarterly statistics on service provision and service users' feedback; consideration of charity impact; periodic review of Social Work policies.

The Marketing Group is responsible, on behalf of the Board, for oversight of CFAB's major communication channels and planned promotions. It has a particular focus on the business-to-business promotion of the charity to local authorities. The Voluntary Income Group is responsible, on behalf of the Board, for oversight of good policy as relates to the delivery of CFAB's fundraising work. It also oversees much of CFAB's event schedule, particularly when events relate to fundraising initiatives and profile-raising.

Remuneration

The governing principles of the charity's remuneration policy are as follows, to ensure delivery of the charity's objectives:

- **to attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness;**
- **that remuneration should be equitable and coherent across the organisation;**
- **to take account of the purposes, aims and values of the Charity;**
- **to ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.**

All salaries are reviewed and benchmarked against comparable jobs at similar London based charities and general prevailing market rates. The General Pay Award is considered each year and is based on a range of indices such as Retail Price Index, Consumer Price Index and comparison to what others are doing in regards to salary rises in the third sector.

The senior management team sits within the framework of the salary structure as set out above. Remuneration for the year ended 31 March 2021 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Conflict of Interest

We keep a register of interests for all Trustees to pro-actively manage any conflicts of interest. Should they arise, the Trustee in question must recluse him- or herself from the discussion.

Risk Management

Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors to the organisation. CFAB has the appropriate level of insurance to meet its obligations with respect to employees and Trustees and otherwise has a Business Continuity Plan to cover extreme eventualities.

The Trustees assess three categories of major risk on a quarterly basis, these include: operational, financial, and reputational. The charity's key risks and mitigating actions include:

Type	Risk	Impact	Causes	Mitigating Action Taken
Operational	Inability to secure work overseas	Slow responses from ISS partners, poor communication, inability to complete some core work including family assessments. Significant reputational damage.	Weakness/absence of ISS partners and/or underdeveloped child protection systems in their countries.	We continue to work with the ISS network to improve existing partner services. We consider the use of virtual technology on a case by case basis.
Operational	CFAB role and status undermined by official 'competitor', ICACU.	Loss of clients, decrease in caseload leading to decrease in revenue. Inefficiencies as dual requests made to CFAB and ICACU on same case.	Increasing awareness amongst social workers of Government's own Central Authority on Hague 1996 Convention (ICACU) – which is official and provides free services. Some ISS partner countries will only deal with ICACU. Brussels II Recast enlarges the role of the central authority.	CEO met with stakeholders to understand actual timescale/quality of services from ICACU and is exploring ways to embed ourselves further with Ministry of Justice.
Financial	Events Fundraising fails to raise budgeted amount.	Loss of potential income. Impact on annual budget.	More event (and earned income) dependency due to loss of Govt.grant; reliance on events-fundraising with low ROI and dependency on small number donors.	We sent a COVID-19 emergency appeal to our supporters. We are negotiating rent/ service charge and other contracts in order to ease cash flow. We are pursuing government support packages wherever possible.
Reputational	Data protection breach	Complaint, prosecution and/ or reputational damage.	Weak IT systems, internal expertise, policy and controls	We have introduced two-factor authentication for access to our shared drive. We have segregated data onto three different drives All computers (personal or CFAB) are remotely monitored by our IT contractors to ensure adequate anti-virus is in place and no malware is detected. We are seeking funds for additional CFAB laptops and enhanced security protocols.

Charity Governance Code

The Charity Governance Code was published in July 2016. The Trustees are supportive of the Code and its aim to assist in the development of high standards of governance throughout the charity sector.

Reference and Administrative Details for the year ended 31 March 2021

Registered name of charity

Children and Families Across Borders

Charity registration number

1085541

Address of principal office

Children and Families Across Borders (CFAB)
Victoria Charity Centre
11 Belgrave Road
London
SW1V 1RB

Company registration number

04025539

Trustees

Chair	Mr Michael Phair
Vice Chair	Ms Anita Kara, BSc (Hons), MBA, MCIM, FRSA
Treasurer	Mr Henok Yemane, FCCA, MBA
	Mr Douglas Lewis CBE
	Mr Christopher Hames QC
	Dr David N. Jones, PhD, MA (Nottm) BA (Hons) (Oxon), CQSW, RSW
	Mr Mark Tate, MA (Hons), Oxon, MCSI
	Ms Carolina Marin Pedreno (resigned 1 October 2020)
	Ms Victoria Mellor
	Ms Angie Garvich
	Ms Anna Nash
	Mr Richard Morris MBE
	Ms Cornelia Andrecut
	Ms Hilka Hollman (appointed 4 February 2021)
Chief Executive	Ms Carolyn Housman
Honorary positions	President Mr Douglas Lewis CBE

Patrons

Royal Patron	Her Royal Highness Princess Alexandra
	Mrs Dalal Al-Duwaisan
	Sir Harvey McGrath
	Mrs Sarah Palmer
	Mr Steve Rider
	Mrs Monir Sattaripour
	Baroness Scotland, PC, QC

Auditor

Price Bailey LLP
24 Old Bond Street
London
W1S 4AP

Solicitors

Paul Hastings (Europe) LLP
100 Bishopsgate
London
EC2N 4AG

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Relationships

CFAB is the UK member of the International Social Service network.

Statement of Trustees' Responsibilities for the year ended 31 March 2021

The Trustees (who are also directors of Children and Families Across Borders (CFAB) for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

1. **select suitable accounting policies and then apply them consistently;**
2. **observe the methods and principles in the Charities SORP 2019 FRS102;**
3. **make judgements and accounting estimates that are reasonable and prudent;**
4. **state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;**
5. **prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.**

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's independent examiners are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of the relevant information and to establish that the independent examiners are aware of that information. In preparing this report, the Trustees have taken advantage of small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 27.10.2021 and signed on its behalf, by:

Michael Phair
Chair

Independent Auditor's Report to the Trustees of CFAB

Opinion

We have audited the financial statements of Children and Families Across Borders (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities incorporating the Income and Expenditure account, the Balance Sheet, the Statement of Cash Flows and the related notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

• give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

• have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

• the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

• adequate and proper accounting records have not been kept by the charitable company, or returns adequate for our audit have not been received from branches not visited by us; or

• the charitable company's financial statements are not in agreement with the accounting records and returns; or

• certain disclosures of Trustees' remuneration specified by law are not made; or

• we have not received all the information and explanations we require for our audit; or

• the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the Trustees report and from the requirement to prepare a strategic report

Other matters

The financial statements of Children & Families Across Borders for the year ended 31 March 2020 were not audited.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Charitable Company and the sector in which it operates and considered the risk of the Charitable Company not complying with the applicable laws and regulations including fraud in particular those regulations directly related to the financial statements, including financial reporting, and tax legislation. In relation to the operations of the Charitable Company this included compliance with the Charities Act 2011 and SORP 2019, GDPR, employment law, safeguarding and health and safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

Reviewing minutes of Board meetings, reviewing any correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management and officers of the Charitable Company. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters as necessary with the Charity Commission.

Management override: To address the risk of management override of controls, we carried out testing of journal entries and other adjustment for appropriateness. We evaluated the business rationale of significant transactions to identify large of unusual transactions and reviewed key authorisation procedures and decision-making processes for any unusual or one-off transactions.

We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

Because of the inherent limitations of an audit, there is the risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involved intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at:

https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

for and on behalf of
Price Bailey LLP
Chartered Accountants
Statutory Auditors

24 Old Bond Street
London
W1S 4AP

Date: 10 November 2021

Statement of Financial Activities

(Incorporating Income and Expenditure Account)
For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	Total Funds 2021	Total Funds 2020
Income and endowments:					
Donations and legacies	2	148,158	60,000	208,158	114,652
Charitable activities	3	495,955	383,737	879,692	547,950
Other trading activities	4	83,167	-	83,167	3,631
Investment income	5	973	-	973	1,759
Total		728,253	443,737	1,171,990	667,992
Expenditure:					
Raising funds	6	102,372	-	102,372	115,222
Charitable activities	7	360,346	416,304	776,650	607,343
Total expenditure		462,718	416,304	879,022	722,565
Net income/ (expenditure)		265,535	27,433	292,968	54,573
Net movement in funds		265,535	27,433	292,968	(54,573)
Reconciliation of funds:					
Total funds brought forward		386,179	168,051	554,230	608,803
Total funds carried forward		651,714	195,484	847,198	554,230

All income and expenditure has arisen from continuing activities.

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

The notes on pages 30-51 form part of these financial statements.

Balance Sheet as at 31 March 2021

(Company No: 04025539)

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible fixed assets	10		6,827		764
Current Assets					
Debtors	11	173,290		123,431	
Cash at bank	17	891,364		564,414	
		1,064,654		687,845	
Creditors: Amounts falling due within one year					
	12	(224,283)		(134,379)	
Net Current Assets		840,371		553,466	
Total Assets less Current Liabilities			847,198		554,230
Net Assets			847,198		554,230
Charity Funds					
Restricted funds	13		195,484		168,051
Unrestricted funds					
General funds	14		651,714		386,179
Total Funds			847,198		554,230

Balance Sheet as at 31 March 2021

(Company No: 04025539)

These accounts have been prepared in accordance with the provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees and authorised for issue on 27.10.2021 and signed on their behalf, by:

Michael Phair
Chair

The notes on pages 30-51 form part of these financial statements.

Statement of Cash Flows for the year ended 31 March 2021

	Notes	2021	2020
		£	£
Cash flows from operating activities	16	337,591	8,819
Cash flows from investing activities			
Investment income – bank interest		973	1,759
Purchase of tangible fixed assets		(11,614)	(1,034)
Cash provided by investing activities		(10,641)	725
Increase in cash and cash equivalents in the year		326,950	9,544
Cash and cash equivalents at the beginning of the year		564,414	554,870
Total cash and cash equivalents at the end of the year	17	891,364	564,414

The notes on pages 34-52 form part of these financial statements.

Net Debt Reconciliation for the year ended 31 March 2021

	As at 1 April 2020	Cash flows	As at 31 March 2021
	£	£	£
Cash	564,414	326,950	891,364
Total	564,414	326,950	891,364

	As at 1 April 2019	Cash flows	As at 31 March 2020
	£	£	£
Cash	554,870	9,544	564,414
Total	554,870	9,544	564,414

Notes to the Financial Statements for the year ended 31 March 2021

1 Accounting Policies

a) Basis of preparation of financial statements

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) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children and Families Across Borders (CFAB) meets the definition of a public benefit entity under FRS 102. The financial statements are presented in Sterling (£) and are rounded to the nearest £.

b) Legal status of the Charity

The Charity is a company limited by guarantee, incorporated in England, United Kingdom. The members of the company are the Trustees named on page 22. 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. Registered address being: 134/136 Buckingham Palace Road, London SW1W 9SA.

c) Going concern

The financial statements have been prepared on a going concern basis which forecasts that the charity will have adequate resources to continue in operational existence for a period of at least 12 months from the date of this financial report.

A forecast has been prepared for a period of more than 12 months from the date of approval of these financial statements. The forecast indicates that, whilst taking into account reasonable downsides, sufficient funds are expected to be generated within the charity so as to meet liabilities as they fall due.

d) 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 which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grants (including government) and donation income is received from trusts and individual donors and includes Gift Aid where applicable.

Membership fees are recognised equally over the period of each individual membership, and deferred income is included in creditors.

Casework fees are recognised at the time of invoicing unless the complexity and estimated time to complete the work extends over one month, in which case it is recognised over the expected time to complete the case, and deferred income is included in creditors.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party; it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds comprise the costs of advertising and promoting events and the costs of running the events and associated costs, and include an apportionment of other staff and support costs.

Expenditure on charitable activities includes social worker staff costs and overseas casework costs and an apportionment of other staff and support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity and have been allocated between staff, premises, other and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs have been allocated on the basis of staff costs.

h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & fittings 25% straight line

Computer equipment 33% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

j) 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.

k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any impairment.

l) Pensions

Employees of the charity are entitled to join a People's Pension Scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

m) Operating leases

Rental charges are recognised as an expense over the term of the lease on a straight line basis.

n) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost, all other assets and liabilities are recorded at cost which is their fair value.

o) Taxation

The company 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 company 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

p) Foreign currency translation

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of Financial Activities.

q) Termination payments

Termination payments are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for such payments. The charity recognises termination payments when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination payments as a result of an offer made to encourage voluntary redundancy.

r) Critical accounting estimates

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting estimates to declare.

s) Use of Volunteers

The charity from time to time relies on volunteers to be involved in the fund raising activities. This use of volunteers in the course of undertaking the charitable and income generating activities is not recognised within the Statement of Financial Activities.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

2 Donations and Legacies

	2021	2020
	£	£
General donations	120,508	100,739
Foundations	87,650	13,913
Total	208,158	114,652

Donations in the current year include £60,000 restricted, £60,508 unrestricted funds (2020: £84,000 restricted, £30,652 unrestricted).

The income from Foundations includes £50,000 (2020: £nil) from The Butti Foundation, £10,000 (2020: £10,000) from Bromley Trust and other small grants of £27,650 (2020: £3,913).
No income from foundations was restricted in nature (2020: £nil).

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

3 Income from charitable activities

	Unrestricted	Restricted	2021
2021	**£**	**£**	**£**
Membership fees	141,685	-	141,685
Casework Fees	252,388	-	252,388
Training/Other Income	2,100	-	2,100
City BT	-	50,600	50,600
Esmee Fairbairn	-	45,000	45,000
National Lottery Community Fund	-	49,832	49,832
Eveson Charitable Trust	-	4,000	4,000
Dulverton Trust	-	37,101	37,101
Rank – Time to Shine	-	26,935	26,935
Home Office	-	67,269	67,269
Barrow Cadbury Trust		17,000	17,000
Other grants-Core Activities	99,782	26,000	125,782
Post Placement Support	-	60,000	60,000
Total	495,955	383,737	879,692

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

	Unrestricted	Restricted	2020
2020	**£**	**£**	**£**
Membership fees	164,499	-	164,499
Casework Fees	217,260	-	217,260
Training/Other Income	10,161	-	10,161
City BT	-	49,200	49,200
Other grants-Core Activities	20,330	26,500	46,830
Post Placement Support	-	60,000	60,000
Total	412,250	135,700	547,950

New Grants received in the year include £45,000 from Esmee Fairbairn, £67,269 from Home Office, £49,832 from National Lottery Community Fund, £26,935 from Rank Foundation and £17,000 from Barrow Cadbury Trust (*COVID 19 Support Fund).

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

4 Other trading activities

	2021	2020
	£	£
Government grant	62,040	-
Other	21,127	3,631
Total	83,167	3,631

All other trading activities in both the current and previous year relate to unrestricted funds. There were no unfulfilled conditions or other contingencies attaching to the government grants.

5 Investment income

	2021	2020
	£	£
Bank interest	973	1,759

All investment income in both the current and previous year relate to unrestricted funds.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

6 Raising funds

2021	Direct costs	Support costs	2021
	£	£	£
Staff costs	73,245	15,258	88,503
Advertising, publicity & promotions	-	811	811
Events costs	452	-	452
Other allocated costs	942	11,663	12,605
Cost of raising funds	74,639	27,732	102,371

2020	Direct costs	Support costs	2020
	£	£	£
Staff costs	82,987	18,107	101,094
Advertising, publicity & promotions	-	-	-
Events costs	320	-	320
Other allocated costs	2,514	11,294	13,808
Cost of raising funds	85,821	29,401	115,222

£nil (2020: £nil) of raising funds expenditure was restricted.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

7 Analysis of charitable activities expenditure by activity

2021	Direct costs	Support costs	2021
	£	£	£
Advice Line	142,513	29,380	171,893
Overseas assessments	293,096	44,432	337,528
UK assessments	155,926	25,324	181,250
Training	71,256	14,723	85,979
Cost of charitable activities	662,791	113,859	776,650

2020	Direct costs	Support costs	2020
	£	£	£
Advice Line	107,208	21,583	128,791
Overseas assessments	233,807	34,816	268,623
UK assessments	122,530	23,003	145,533
Training	53,604	10,792	64,396
Cost of charitable activities	517,149	90,194	607,343

Charitable activities expenditure of £416,304 (2020: £271,771) was restricted.

Support costs have been allocated between charitable activities and other trading activities on the basis of staff cost, and allocated to activity according to staff cost.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

Support Costs

2021	Charitable activities	Raising funds	2021
	£	£	£
Salaries	62,646	15,258	77,904
Other staff costs	3,328	811	4,139
Premises	34,321	8,359	42,680
Finance & Governance costs	13,564	3,304	16,868
Total	113,859	27,732	141,591

2020	Charitable activities	Raising funds	2020
	£	£	£
Salaries	55,548	18,108	73,656
Other staff costs	2,701	880	3,581
Premises	26,889	8,765	35,654
Finance & Governance costs	5,056	1,648	6,704
Total	90,194	29,401	119,595

Finance and Governance costs include £nil (2020: £2,531) for bank charges, £nil (2020: £1,833) for financial admin charges, £35 (2020: £35) for data protection advice, £nil (2020: £2,395) for independent examiners fee, £nil (2020: £355) for trustee expenses, £470 (2020: £1,008) for trustee indemnity and cyber insurance, £nil (2020: (£1,453)) for bad debt provision and £9,000 (2020: £nil) for audit and accountancy fees.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

8 Analysis of staff costs and key management personnel

	2021	2020
	£	£
Wages and salaries	471,504	441,380
Social security costs	46,639	44,633
Pension costs	14,510	14,109
Consultants	-	1,361
Total	532,653	501,483

The charity Trustees were not paid or received any other benefits from employment with CFAB in the year (2020: £nil). No Trustees were reimbursed for travel expenses, incurred when carrying out charitable duties (2020: £271 – one Trustee).

The average monthly head count was 15 (2020: 14) and analysis of the staff employees in the year were:

	2021	2020
Social workers & Caseworkers	8	7
Fundraising & Marketing	3	3
Administration & Finance	3	3
Chief Executive	1	1

The number of employees whose total employee benefits excluding pension contributions earning over £70,000, classified within bands of £10,000 is as follows:

	2021	2020
£70,000-£79,999	1	1

The Charity considers that the key management personnel comprise the Trustees and the senior management team - who are the Chief Executive, Finance Manager, Principal Social Worker, Head of Fundraising and Head of Operations and the salaries amounted to £223,281 (2020: £176,257). There were no employee benefits paid to the key management personnel.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

9 Related Party Disclosures

During the year, 4 Trustees contributed £4,626 (2020: £14,225 – 3 Trustees) to the charity. This is included in Donations.

There were no other related party transactions (2020: None).

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

10 Tangible fixed assets

	Fixtures and fittings	Computer Equipment	Total
	£	£	£
Cost or revaluation			
At start of year	7,454	24,526	31,980
Additions	-	9,668	9,668
At end of year	7,454	34,194	41,648
Depreciation			
At start of year	7,379	23,837	31,216
Charge for the year	38	3,567	3,605
At end of year	7,417	27,404	34,821
Net book value at the start of the year	75	689	764
Net book value at the end of the year	37	6,790	6,827

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

11 Debtors

	2021	2020
	£	£
Trade debtors	78,111	71,559
Other debtors	11,462	11,462
Prepayments	1,247	19,285
Accrued income	82,470	21,125
Total	173,290	123,431

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	56,511	38,158
Taxation and social security	14,793	12,477
Other Creditors	6,914	6,709
Accruals	63,517	15,729
Deferred income	82,548	61,306
Total	224,283	134,379

Deferred income reconciliation

Balance brought forward	61,306	83,766
Amount released to the Statement of Financial Activities	(168,503)	(152,172)
Amount received in the year	189,745	129,712
Balance carried forward	82,548	61,306

The deferred income received in the year is as follows: £43,733 for Membership fees received in advance (2020: £40,417), £nil for Events (2020: £nil), £2,140 for Training income (ISW training which was due to take place in March had to be postponed due to Covid 19, £1,650 as a Golf Event donation (2020: £3,590) and £36,675 for Advance billing provision (2020: £17,299).

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

13 Restricted funds

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
2021					
City Bridge Trust	28,700	50,600	(49,783)	-	29,517
Schroder Foundation		25,000	(25,000)	-	-
Barrow Cadbury Trust		17,000	(17,000)	-	-
Other	22,000	61,000	(61,000)	-	22,000
John Ellerman Foundation	15,147	-	(15,147)	-	-
Emergency Fund	38,751	-	(217)	-	38,534
Hobson Charity	945	-	-	-	945
Dulverton Trust	1,581	37,101	(34,171)	-	4,511
Henry Smith	40,618	40,000	(40,151)	-	40,467
Rayne Foundation	20,309	20,000	(19,985)	-	20,324
Esmee Fairbairn	-	45,000	(22,500)	-	22,500
Rank Foundation	-	26,935	(10,249)	-	16,686
Home Office	-	67,269	(67,269)	-	-
National Lottery Community Fund	-	49,832	(49,832)	-	-
Eveson Charitable Trust	-	4,000	(4,000)	-	-
Total	168,051	443,737	(416,304)	-	195,484

This is the second year of a two year grant from the City of London Corporation's Charity, City Bridge Trust. The grant was used to fund salary and running costs associated with the charity's work throughout Greater London, identifying and protecting highly vulnerable children and reuniting them with family members whenever possible and in their best interests.

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

This is the third year of a three year grant funding from the Henry Smith Foundation and Rayne Foundation towards the Post Placement Support project. The project will provide tailored post-placement support to children arriving in the UK under Dublin or other immigration controls to live with 'kinship' family in order to increase the likelihood of children continuing to live with family members rather than becoming looked after by the local authority. We believe this is a priority given the current 'care crisis' which has seen the number of children in care rise dramatically in recent years, placing strain on local authority children's services and the family justice system. In line with SORP requirements, the grant been recognised in full but will be received and spent over 1 year.

The Emergency Fund is a fund which has been ring-fenced to support children in dangerous and emergency situations around the world, the use of which will be approved by our Board Fundraising Committee.

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
2020					
City Bridge Trust	-	49,200	(20,500)	-	28,700
Esmee Fairbairn	41,483	-	(41,483)	-	-
Other	-	110,500	(88,500)	-	22,000
John Ellerman Foundation	47,798	-	(32,651)	-	15,147
Emergency Fund	39,826	-	(1,075)	-	38,751
Hobson Charity	1,175	-	(230)	-	945
Dulverton Trust	36,514	-	(34,933)	-	1,581
Henry Smith	35,551	40,000	(34,933)	-	40,618
Rayne Foundation	17,775	20,000	(17,466)	-	20,309
Total	220,122	219,700	(271,771)	-	168,051

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

14 Unrestricted funds

	Balance at the start of the year	Income	Expenditure and gains	Transfers	Balance at end of the year
	£	£	£	£	£
General funds - 2021	386,179	728,253	(462,718)	-	651,714
General funds - 2020	388,681	448,292	(450,794)	-	386,179

15 Net assets by funds

	General funds	Restricted funds	2021
	£	£	£
Tangible fixed assets	6,827	-	6,827
Current assets	869,170	195,484	1,064,654
Creditors falling due in less than one year	(224,283)	-	(224,283)
Total	651,714	195,484	847,198

	General funds	Restricted funds	2020
	£	£	£
Tangible fixed assets	764	-	764
Current assets	519,794	168,051	687,845
Creditors falling due in less than one year	(134,379)	-	(134,379)
Total	386,179	168,051	554,230

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

16 Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	292,968	(54,573)
Adjustments for:		
Depreciation charges	3,605	606
Interest	973	(1,759)
(Increase)/Decrease in debtors	(49,859)	87,796
Increase/(Decrease) in creditors	89,904	(23,251)
Net cash provided by operating activities	337,591	8,819

Notes to the Financial Statements for the year ended 31 March 2021 (continued)

17 Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand	891,364	564,414

18 Operating lease commitments

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

At 31 March 2021 the company had total future minimum lease payments under non-cancellable operating leases as follows:

	Rent	Other	2021	Rent	Other	2020
	£	£	£	£	£	£
Minimum Lease Payments						
In one year	-	-	-	59,414	4,320	63,734
Between two and five years	-	-	-	-	1,080	1,080

Operating lease payments recognised as an expense during the year totaled £63,484 (2020: £63,014).

Thank you to our supporters

We have been grateful for the continued support of the Esmée Fairbairn Foundation, the John Ellerman Foundation, the Bromley Trust, the Henry Smith Charity, the Rayne Foundation and City Bridge Trust, along with a number of other Trusts, Foundations and companies:

AB Charitable Trust

Barrow Cadbury Trust

Blaxill Family Action

C B and H H Taylor 1984 Trust

Dulverton Trust

Edgar E Lawley Foundation

Evan Cornish Foundation

Eveson Charitable Trust

Home Office

John Beckwith Charitable Trust

Marsh Christian Trust

The National Lottery Community Fund

Persula Foundation

Rank Foundation

Respond and Adapt Progamme

Schroder Foundation

Sir James Roll Charitable Trust

Advocates for International Development

Bloomberg

Clifford Chance

Great Big Web company

Mintel

Paul Hastings

AND TO OUR WONDERFUL VOLUNTEERS AND SECONDEES

Alex Ramchand

Andre Johnsen

Chloe Wright

Ciara Lawrence

Emma Taylor

Eva Pizzey

Franceska Azizi

Maria Wright

Marwa Tariq

Melieha Long

Roger Button

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EVAN CORNISH
FOUNDATION

DOMINE DIRIGE NOS
CITY
OF
LONDON

John Ellerman
Foundation

The
Rank Foundation
a pebble in the pond

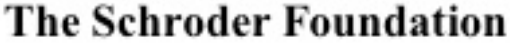
Home Office

PERSULA
FOUNDATION

HM Government

In partnership with
THE NATIONAL LOTTERY
COMMUNITY FUND

The Eveson
Charitable Trust


The Schroder Foundation