



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.

A handwritten signature in black ink, reading 'Michael Phair'.

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.

A handwritten signature in black ink, reading 'Carolyn Housman'.

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, and 439 children through our casework in 2020/21*)



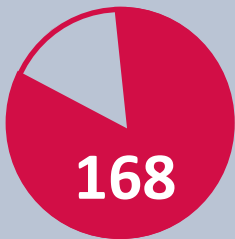
We continued to expand our global network, working with partners in over 130 countries and forging 6 new partnerships in countries including India, Spain, USA and Nigeria.

(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)



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)

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)

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:



Training:



Trustee Report
for the year ended
31 March 2022

(incorporating directors' report)

*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.

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.

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.

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:

- 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

		Unrestricted	Restricted	Total Funds 2022	Total Funds 2021
	Note	£	£		
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)

		2022		2021	
	Notes	£	£	£	£
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	
		<u>1,027,117</u>		<u>1,064,654</u>	
Creditors: Amounts falling due within one year					
	12	<u>(200,919)</u>		<u>(224,283)</u>	
Net Current Assets		826,198		840,371	
Total Assets less Current Liabilities		<u>832,064</u>		<u>847,198</u>	
Net Assets		<u><u>832,064</u></u>		<u><u>847,198</u></u>	
Charity Funds					
Restricted funds	13	173,062		195,484	
Unrestricted funds					
General funds	14	659,002		651,714	
Total Funds		<u><u>832,064</u></u>		<u><u>847,198</u></u>	

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
		<u> </u>	<u> </u>
Cash flows from investing activities			
Investment income – bank interest		577	973
Purchase of tangible fixed assets		(3,965)	(11,614)
		<u> </u>	<u> </u>
Cash provided by investing activities		(3,388)	(10,641)
		<u> </u>	<u> </u>
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
		<u> </u>	<u> </u>
Total cash and cash equivalents at the end of the year	17	932,092	891,364
		<u> </u>	<u> </u>

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
	<u> </u>	<u> </u>	<u> </u>
Total	891,364	40,728	932,092
	<u> </u>	<u> </u>	<u> </u>
	As at 1 April 2020	Cash flows	As at 31 March 2021
	£	£	£
Cash	564,414	326,950	891,364
	<u> </u>	<u> </u>	<u> </u>
Total	564,414	326,950	891,364
	<u> </u>	<u> </u>	<u> </u>

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	<u>221,144</u>	<u>208,158</u>

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

	Unrestricted	Restricted	2022
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)

	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

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.

Notes to the Financial Statements for the year ended 31 March 2022(continued)

4 Other trading activities

	2022	2021
	£	£
Government grant	20,000	62,040
Other	-	21,127
Total	<u>20,000</u>	<u>83,167</u>

£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	<u>577</u>	<u>973</u>

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 2022(continued)

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	<u>97,918</u>	<u>30,297</u>	<u>128,215</u>

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	<u>74,639</u>	<u>27,732</u>	<u>102,371</u>

£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



THE BROMLEY TRUST

HUMAN RIGHTS | PRISON REFORM

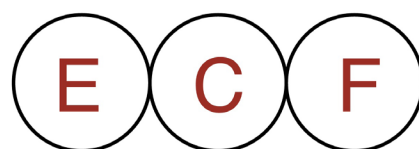
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