



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



(2,325 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.

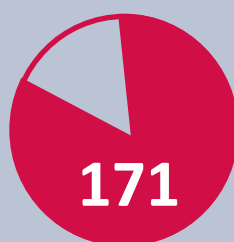
(In 2021/22 we created 6 new partnerships)

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:



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:



(We worked with 41 families in 2021/2022)



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:



(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 arrived 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 through 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 anti-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.

Trustees report for the year ended 31 March 2023 (incorporating directors' report) (continued)

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 reclude 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 Andreut
	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).

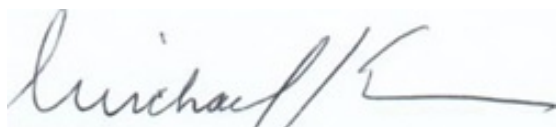
Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming and application of resources, including the income and expenditure, of the charitable company for that period.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

Report of the independent auditors to the trustees of CFAB (continued)

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.

Report of the independent auditors to the trustees of CFAB (continued)

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

		Unrestricted Funds	Designated Funds	Restricted	2023	2022*
	Notes	£	£	£	£	£
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)

		2023		2022*	
	Notes	£	£	£	£
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:

A handwritten signature in dark ink, appearing to read 'Michael Phair', followed by a long horizontal flourish.

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

	Unrestricted Funds	Restricted Funds	Total 2023
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)

	Unrestricted Funds	Restricted Funds	Total 2022
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	James Longster
Michael Mansell	Isabella Crossfield
Nathalie Taylor	Katie Hindley
Wayne Moore	Joanne Fortenbacher
Laura Bunt	Nipa Patel
Goolshun Belut	Qamar Shahrour
Ales Olasz	Svetlana Sukhariyan
Ramesh Vasudevan	
Tanja Nowak	



BFSS

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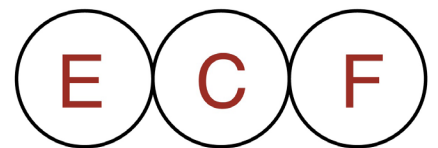
Masonic
Charitable Foundation

The
Henry Smith
Charity

founded in 1628



**Esmée
Fairbairn**
FOUNDATION



**EVAN CORNISH
FOUNDATION**

The Schroder Foundation

The
Rank Foundation
a pebble in the pond



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& Wales no. 802052 and Scotland
no. SC039557

The **Eveson**
Charitable **Trust**



LOMBARD ODIER
FOUNDATION