

CFAB

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



Children and Families Across Borders (CFAB)

Annual Report and Accounts 2023/2024

Charity Registration No: 1085541

Company Registration No: 04025539



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Message from our Chair

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

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

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

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



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

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

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



Michael Phair

Chair of the Board of Trustees

Welcome from our CEO

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

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

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

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



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

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

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

Carolyn Housman
CEO

Our Vision, Mission and Values

Our Vision

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

Our Mission

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

Our Values

Professionalism

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

Impartiality:

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

Respect:

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

Our Year in Numbers

2,608

children

were helped through
our Advice Line

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

375

children

were helped through
our casework

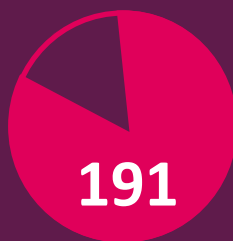


We expanded our global network, of
partners in over 130 countries.
Forging new partnerships in
countries including India,
Bangladesh, Grenada, the UAE,
Hungary, Brazil and Portugal.

Advice Line



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



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



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

The top 3 concerns raised
across Advice Line calls were:

Overseas Assessments

Child Protection

Children in care

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

Casework

256
cases

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

(We managed 331 cases
in 2022/2023)



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

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

Family Reunification Project

48

new families

were welcomed
onto the project

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



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

(79% of families
in 2022/23)



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

(67% of young people
in 2021/22)

of which we
supported
105 children

623

professionals

attended a CFAB
training in 2023/24

2

**university
skills days**

4

**Lunch &
Learn
sessions**

Training Sessions



Trustee Report for the year ended 31 March 2024

(incorporating directors' report)

Our Objectives and Activities for the Year

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

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

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

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

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

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

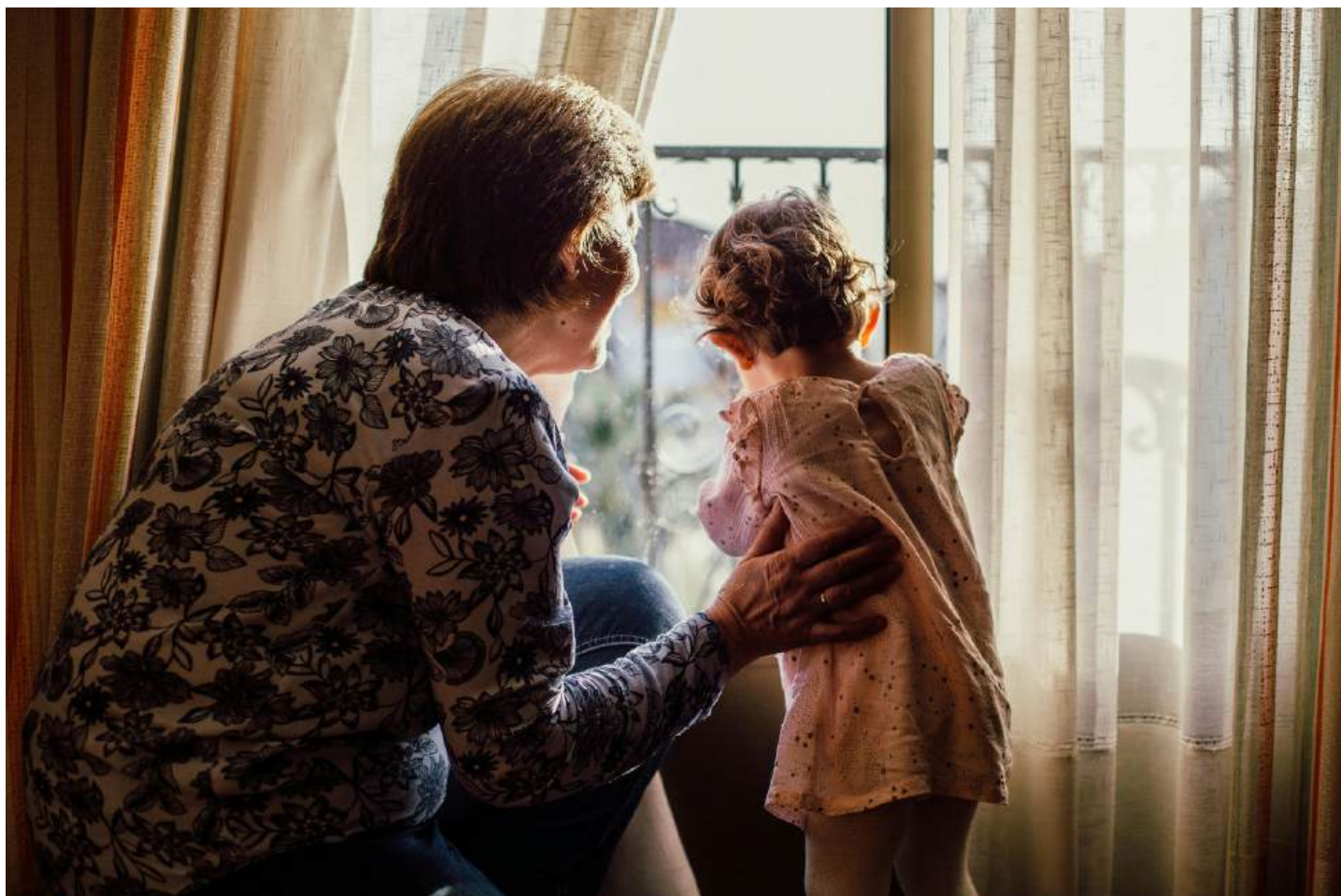
We are particularly delighted to have expanded the support we are able to offer to asylum-seeking and refugee children in the last year with the introduction of our Life Story Work Project. This is an evidence-based therapeutic service that uses a range of tools and activities to help beneficiaries explore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

Trustees report for the year ended 31 March 2024 (incorporating directors' report) (continued)

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

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

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



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

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

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

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



Trustees report for the year ended 31 March 2024 (incorporating directors' report) (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

How Our Activities Delivered Public Benefit

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

1

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

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

2

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

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

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

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

3

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

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

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



The Challenges We Encounter in Our Work

CFAB has faced several challenges in the past year.

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

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

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

Our Future Plans

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

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

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

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

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

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

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

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

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

Financial Review

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

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

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

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

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

Designated Funds

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

Reserve Policy

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

Fundraising

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

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

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

Trustees report for the year ended 31 March 2024 (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. Our terms of employment require staff to behave reasonably at all times; as we do not widely approach individuals for funds, we do not specify such terms to fundraising activities and nor do we consider it necessary to design specific procedures to monitor such activities. CFAB is registered with the Fundraising Regulator.

Looking Ahead

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



Structure, Governance and Management

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

Governing Document

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

Recruitment and Appointment of the Board

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

Board Induction and Training

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

Management Framework

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

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

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

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

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

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

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

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

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

Remuneration

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

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

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

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

Conflict of Interest

We keep a register of interests for all Trustees to pro-actively manage any conflicts of interest. Should they arise, the Trustee in question must 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 2024

Registered name of charity

Children and Families Across Borders

Address of principal office

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

Charity registration number

1085541

Company registration number

04025539

Trustees

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

Chief Executive:

Ms Carolyn Housman

Honorary positions:

President Mr Douglas Lewis CBE

Patrons

Royal Patron

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

Independent Examiner

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

Solicitors

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

Bankers

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

Relationships

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

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

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

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

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

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

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

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



Michael Phair

Chair

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

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

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

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

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jeffrey Bor FCCA ACA (Senior Statutory Auditor)

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

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



Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the year ended 31 March 2024

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

All income and expenditure has arisen from continuing activities.

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

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

Balance Sheet as at 31 March 2024

(Company No: 04025539)

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

*Previous year is audited financials

Balance Sheet as at 31 March 2024

(Company No: 04025539)

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

The Directors acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

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

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



Michael Phair
Chair

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

Statement of Cash Flows for the year ended 31 March 2024

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

*Previous year is audited financials

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

Net Debt Reconciliation for the year ended 31 March 2024

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

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

*Previous year was audited by auditors

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

1 Accounting Policies

a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Legal status of the Charity

The Charity is a company limited by guarantee, incorporated in England, United Kingdom. The members of the company are the Trustees named on page 25. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. Registered address being: 134/136 Buckingham Palace Road, London SW1W 9SA.

c) Going concern

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

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

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

e) Income

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

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

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

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

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

f) Expenditure and irrecoverable VAT

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

Expenditure on raising funds comprise the costs of advertising and promoting events and the costs of running the events and associated costs, and include an apportionment of other staff and support costs. Expenditure on charitable activities includes social worker staff costs and overseas casework costs and an apportionment of other staff and support costs.

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

g) Allocation of support costs

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

h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

- | | |
|-----------------------|-------------------|
| • Fixtures & fittings | 25% straight line |
| • Computer equipment | 33% straight line |

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

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

l) Pensions

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

m) Operating leases

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

n) Financial instruments

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

o) Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes

p) Foreign currency translation

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

q) Termination payments

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

r) Judgement and critical accounting estimates

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

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

There are no critical accounting estimates to declare.

s) Use of Volunteers

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

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

2 Grants and Donations

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

The donations income in 2023 include £500 restricted and £207,140 unrestricted funds.
The income from Foundations totalling £110,162 was attributed to unrestricted funds.

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

3 Income from charitable activities

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

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

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

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

4 Fundraising Income

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

5 Investment income

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

Investment income in previous year relate to unrestricted funds.

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

6 Raising funds

2024	Direct costs	Support costs	2024
	£	£	£
Staff costs	88,078	17,101	105,179
Other staff costs	-	1,370	1,370
Premise costs	-	3,314	3,314
Governance and Finance costs	-	1,188	1,188
Events costs	281	-	281
Other allocated costs	943	-	943
Cost of raising funds	89,302	22,973	112,274
2023	Direct costs	Support costs	2023
	£	£	£
Staff costs	83,858	17,565	101,423
Other staff costs	-	1,062	1,062
Premise costs	-	3,683	3,683
Governance and Finance costs	-	2,838	2,838
Events costs	95,076	-	95,076
Other allocated costs	608	-	608
Cost of raising funds	179,542	25,148	204,690

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

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

7 Analysis of charitable activities expenditure by activity

2024	Direct costs	Support costs	2024
	£	£	£
Advice Line	103,091	18,640	121,730
Overseas assessments	454,010	66,471	520,482
UK assessments	207,680	39,458	247,138
Training	53,362	7,132	60,494
Cost of charitable activities	818,142	131,701	949,844
2023	Direct costs	Support costs	2022
	£	£	£
Advice Line	75,031	13,731	88,762
Overseas assessments	391,320	66,603	457,924
UK assessments	187,810	40,574	228,385
Training	52,332	9,102	61,434
Cost of charitable activities	706,494	130,010	836,505

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

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

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

Support Costs

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

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

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

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

8 Analysis of staff costs and key management personnel

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

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

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

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

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

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

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

9 Related Party Disclosures

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

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

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

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

10 Tangible fixed assets

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

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

Deferred income reconciliation

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

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

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

13 Restricted funds

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

-

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

13

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

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

Description, nature and purpose of Restricted Fund:

Family Reunification Services

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

Life Story Work

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

Advice Line

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

Welsh Central Authority

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

Other Restricted Grants

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

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

14 Unrestricted funds

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

General Funds

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

Designated Funds

Business Continuity Fund

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

Emergency Fund

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

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

15 Net assets by funds

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

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

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

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

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

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

17 Analysis of cash and cash equivalents

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

18 Operating lease commitments

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

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

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

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

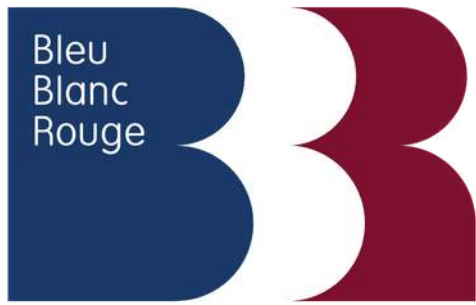
Thank you to our supporters

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

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

AND TO OUR WONDERFUL VOLUNTEERS AND SECONDEES

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