

CFAB

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



Children and Families Across Borders (CFAB)

Annual Report and Accounts 2024/2025

Charity Registration No: 1085541

Company Registration No: 04025539



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Message from our Chair

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

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

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

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

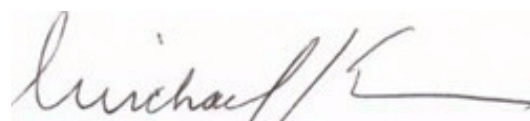


Through decades of tireless work, we have earned our reputation as a trusted service, tackling complex problems that no other agency can solve.

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

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

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



Michael Phair
Chair of the Board of Trustees

Welcome from our CEO

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

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

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



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

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

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

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

Carolyn Housman
CEO

Our Vision

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

Our Mission

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

Our Values

Professionalism

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

Impartiality

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

Respect

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

Our Year in Numbers



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



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

Advice Line



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



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



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

The top 3 concerns raised across Advice Line calls were:

- Child Protection
- Children in care
- Immigration

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

Casework



Our casework services remain in demand. We managed 312 cases in 2024/2025.

(We managed 256 cases in 2023/24).



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

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

Family Reunification Project



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



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

(83% of families in 2023/24)



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

(84% of young people in 2023/24)

Training Sessions



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





Trustee Report for the year ended 31 March 2025

(incorporating directors' report)

Our Objectives and Activities for the Year

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

How Our Activities Delivered Public Benefit

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

1.

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

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

2.

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

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

3.

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

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



The Challenges We Encounter in Our Work

CFAB has faced several challenges in the past year.

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

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

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

Our Future Plans

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

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

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

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

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

Our Future Plans

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

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

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

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

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

Financial Review

At the end of the reporting year, CFAB had a deficit of (£60,595), 2024: a deficit of (£88,515).

Earned income in the form of casework/membership fees/training constituted 50%, of the charity's income, 2024: 46%.

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

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

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

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

Designated Funds

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

Reserves Policy

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

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

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

Fundraising

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

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

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

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

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

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

Looking Ahead

CFAB's mission remains the same: to use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. As we look ahead to the upcoming year, we reaffirm our commitment to protecting the most vulnerable children and ensure their right to a family life is upheld. Our strategic plan for 2025-2030 is focused on the change that must happen to keep children safe with their families. These have been outlined above in Our Future Plans.



Structure, Governance and Management

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

Governing Document

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

Recruitment & Appointment of the Board

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

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

Board Induction & Training

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

Management Framework

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

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

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

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

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

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

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

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

Remuneration

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

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

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

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



Conflict of Interest

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

Reference and Administrative Details for the year ended 31 March 2025

Registered name of charity

Children and Families Across Borders (CFAB)

Charity registration number

1085541

Address of principal office

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

Company registration number

04025539

Trustees

Chair: Mr Michael Phair

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

Treasurer: Mr Hirsh Sharma BA DMS CGMA AICPA

Mr Douglas Lewis CBE

Mr Christopher Hames KC

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

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

Ms Victoria Mellor

Ms Angie Garvich

Ms Anna Nash (resigned 10th February 2025)

Mr Richard Morris MBE

Ms Cornelia Andrecut

Ms Hilka Holman

Mrs Karina Kim Peen

Mr James Cox

Ms Marija Martinovic (appointed 26th July 2024)

CEO

Ms Carolyn Housman

Honorary positions

President Mr Douglas Lewis CBE

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

Patrons

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

Auditors

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

Solicitors

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

Bankers

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

Relationships

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

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

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

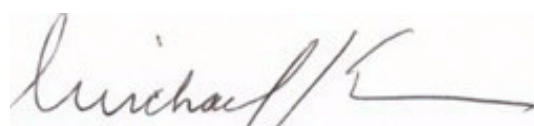
Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming and application of resources, including the income and expenditure, of the charitable company for that period.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

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

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

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

This report was approved by the Trustees on 22nd September 2025 and signed on its behalf, by:



Michael Phair
Chair of the Board of Trustees

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of directors

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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



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

31 Sackville Street
Manchester
M1 3LZ

Date: 25.09.2025



Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the year ended 31 March 2025

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

All income and expenditure has arisen from continuing activities.

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

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

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

Balance Sheet as at 31 March 2025

(Company no: 04025539)

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

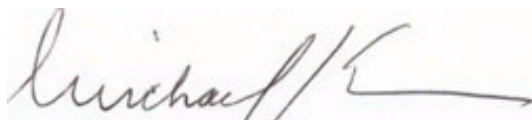
*Previous year it was an independent examiner's report.

Balance Sheet as at 31 March 2025

(Company no: 04025539)

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

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

A handwritten signature in black ink, appearing to read 'Michael Phair', followed by a stylized flourish.

Michael Phair
Chair of the Board of Trustees

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

Statement of cash flows for year ended 31 March 2025

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

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

Net Debt Reconciliation for the year ended 31 March 2025

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

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

Notes the financial statement for the year ending 31 March 2025

1 Accounting Policies

a) Basis of preparation of financial statements

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

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

b) Legal status of the Charity

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

c) Going concern

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

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

d) Fund accounting

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

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

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

e) Income

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

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

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

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

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

f) Expenditure and irrecoverable VAT

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

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

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

g) Allocation of support costs

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

h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

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

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

i) Debtors

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

j) Cash at bank and in hand

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

k) Creditors

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

l) Pensions

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

m) Operating leases

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

n) Financial instruments

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

o) Taxation

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

p) Foreign currency translation

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

q) Termination payments

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

r) Judgement and critical accounting estimates

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

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

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

s) Use of Volunteers

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

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

2 Grants & donations

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

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

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

3 Income from charitable activities

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

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

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

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

4 Fundraising income

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

5 Investment income

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

Investment income in previous year relate to unrestricted funds.

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

6 Raising funds

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

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

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

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

7 Analysis by charitable activities expenditure by activity

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

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

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

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

7a Support costs

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

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

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

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

8 Analysis of staff costs and key management personnel

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

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

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

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

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

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

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

9 Related party disclosures

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

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

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

10 Fixed Assets

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

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

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

11 Debtors

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

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

12 Creditors: amounts falling due within one year

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

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

Deferred income reconciliation

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

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

13 Restricted funds

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

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

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

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

Description, nature and purpose of restricted fund

Family Reunification Services

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

Advice Line

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

Life Story Work

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

Welsh Central Authority

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

Other restricted grants

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

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

14 Unrestricted funds

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

General funds

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

Designated funds

Business continuity fund

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

Emergency fund

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

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

15 Net assets by funds

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

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

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

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

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

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

17 Operating lease commitments

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

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

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

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

Thank you to our supporters

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

And to our wonderful volunteers and secondees

James Purtil
Geanina Savu
Milo Dickens
Jenna Peterson
Sara Bellamio



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