

Family for Every Child

Annual Report 23-24



Family
for every child

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We are the member organisations that make up Family for Every Child.

Ali Forney Center, USA
Amara, USA
Associação Brasileira Terra dos Homens, Brazil
Association for Community Development, Bangladesh
BAYTI, Morocco
Butterflies, India
Children and Families Across Borders (CFAB), UK
Children Assistance Programme (CAP) Liberia,
Community Based Rehabilitation Jamaica (CBRJ),
CSID Centre for Services and Information on Disability, Bangladesh
Challenging Heights, Ghana
ChildLink, Guyana
Children in Distress Network, South Africa
CONACMI, Guatemala
Center for the Prevention and Treatment of Child Sexual Abuse, Philippines
ENDA Jeunesse Action, Senegal
Enfoque Niñez, Paraguay
EPIC, Ireland
First Step, Cambodia
Foundation for Innovative Social Development, Sri Lanka
Flüchtlingsrat Niedersachsen, Germany
Farm Orphans Support Trust, Zimbabwe
Forum on Sustainable Child Empowerment, Ethiopia
Gender Violence Recovery Centre, Kenya
Hayat Sende, Turkiye
Hope Village Society, Egypt
INSAF, Morocco
Jordan River Foundation, Jordan
JUCONI, Mexico
KoRoot, South Korea
Legal Services for Children, USA
METAdrasi, Greece
Muhammadiyah, Indonesia
Mulberry Bush, UK
Naba'a, Lebanon
P4EC, Russia
Paicabi, Chile
Pendekezo Letu, Kenya
Praajak, India
Programma Integra, Italy
Projeto Legal, Brazil
Semya Kazhdomu Rebenku, Kyrgyzstan
Taller de Vida, Colombia
Together Trust, UK
Undugu Society, Kenya
Uyisenga Ni Imanzi, Rwanda
Voice of Children, Nepal
VOYCE - Whakarongo Mai, New Zealand

Welcome to our 2023-24 Annual Report

Dear Friends and Supporters,

As Chair of the Board for Family for Every Child, I present our Annual Report for 2023-24.

I'm pleased to be able to share with you the significant achievements that reflect our commitment to supporting children and families when they need it most. Nevertheless, it is with immense sadness that we have witnessed major events significantly affecting the lives of children and families in the last year. The conflict in the Middle East and Ukraine have led to major losses of life, and left countless children without care, food and shelter. Climate change has affected millions, leading to drought, famine and displacement in countries such as Kenya and Ethiopia; and wildfires have ravaged Chile. All of this continues against a backdrop of global economic instability, with rising food prices making it even harder for families to access basic needs.

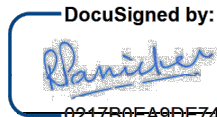
In times like these our commitment to be there for children – whatever life brings – is more necessary than ever. So although there is far more that needs to be done, we are grateful to everyone who has supported us to continue to drive our mission forward. Whether we're providing emergency aid through our Frontline Fund, supporting children on the move to integrate successfully into new communities, or speaking up for the rights of kinship families; everything we do is designed to help children and families find solace, even in times of immense change and crisis.

Our alliance model combines wide global reach with deep local roots, meaning that we are truly tapped into the needs of the communities we serve. This enables us to call for the support that children and families really need, informed by our day-to-day experiences on the ground. Thanks to our efforts to grow our standing on the international stage, we are now better-placed than ever to contribute our frontline insights when major decisions are being made at a global level. We've grown our ambassador programme and participation in international networks; building a platform for a wide range of voices and ultimately ensuring that local communities have a greater say in the policies that affect children worldwide.

As you delve into this report, I hope you are heartened by the resilience and dedication of our members. Our achievements throughout this tumultuous year would not have been possible without your unwavering support and commitment. Thank you for being a vital part of our journey.

Warmest wishes,

DocuSigned by:



Rita 0217B0EA9DE7463... 20 September 2024

Rita Panicker

Director, Butterflies (India)

Chair of the Board, Family for Every Child

Our work

We have worked on a diverse range of projects in 2023-24, reflecting the challenges faced by children and families in the countries where we work. Here is a selection of our key achievements.

Supporting children on the move

One key achievement was the launch of our 'Supporting Integration' toolkit. This resource documents and shares good practices for practitioners working with child migrants. Developed as part of a three-year research project, the toolkit focuses on the integration of children moving from the Middle East to Europe. It aims to strengthen support services, ensuring children and young people receive care that fosters their development and well-being.

An extension to this project has been initiated. This will focus on improving the integration of Ukrainian families in Greece, Italy and Bulgaria, and build on the toolkit through a cross-country practice exchange and learning series.

As well as the toolkit, members in Senegal, South Africa and Ghana documented their practice on supporting children arriving into new communities. These briefs were published and shared widely. Three members also came together in Senegal to exchange good practice and knowledge of children on the move within Africa, following which they developed proposals to incorporate children on the move related policies within alternative care guidelines across the region. We know that the needs of the many children moving within countries in Africa are often neglected by policy makers and researchers, leading to our members carrying out national advocacy strategies to improve policies and protections for children moving internally.

We also spoke at an international conference on children's rights to identity protection, with a focus on the link between children on the move and birth registration. Worldwide, 165 million children under the age of five are unregistered at birth. In many contexts where our members work, a lack of birth registration puts children on the move at risk of statelessness, depriving them of their rights. To combat this, our members are planning a campaign for 2024 focused on the rights of these children and calling for action to end statelessness.

Finally, we have begun research into the links between children on the move and climate change in four countries in South Asia.

Responding fast to crisis situations

Children in emergencies around the world need urgent aid. As a global alliance of organisations working in our communities to support children in need, we have the unique ability to devise an urgent response plan quickly.

This year we launched our 'Frontline Fund' which allows us to transfer money directly to our communities as soon as an emergency happens. Current statistics show that only 2% of emergency aid raised globally goes to local organisations, and this fund also allows us to advocate globally for more money to be delivered via this effective model.

The Frontline Fund has already helped hundreds of children and families in need, including families fleeing the conflict in Gaza, where our members in Egypt and Lebanon have been providing rapid response aid and essential supplies. We have also been raising funds to support children and families in Chile, where our member ONG Paicabi has been working to help those affected by devastating wildfires that have destroyed homes and livelihoods.

Standing up for kinship care

We continue our work to ensure that service providers recognise kinship care as a crucial prevention and family placement option for vulnerable children at risk of violence and abuse globally. Currently approximately 1 in 10 children are looked after by their kin.

We achieved a major milestone this year when we published the first ever global guidance on supporting kinship care. Most kinship carers don't get the support they need to look after their children properly and our guidance is a crucial step to changing this. Our online launch event attracted over 500 attendees, and the guidance has been endorsed by over 30 agencies, as well as the Chair of the UNCRC. This guidance has already been utilised by other organisations to develop their own training programmes and inform national policies. It has been presented at conferences in Asia, Africa, Europe, and Latin America.

The guidance includes a compilation of over 40 examples of kinship care practices from various national contexts, helping practitioners understand the need for locally tailored approaches. We have also engaged with practitioners through our online learning series, showcasing the different approaches to supporting kinship care included in the guidance.

Tackling sexual violence

Through our diverse programme of work, we aim to ensure that practitioners, policymakers, and parents are better equipped to address sexual violence against girls and boys.

This year, 22 members across 19 countries implemented our annual campaign, Blue Umbrella Day, to highlight sexual violence affecting boys. We reached over 230,000 people via social media and 17,000 through face-to-face activities, providing training to 2,500 people on identifying and managing boys at risk. The campaign achieved significant successes, including commitments from governments to mobilise additional resources and enhance protection and response measures. Organisations outside the Family for Every Child alliance also participated, expanding the reach of Blue Umbrella Day in their respective countries.

Additionally, we engaged in several advocacy activities. We developed a report on the mental health needs of boys affected by sexual violence, which was launched at an international mental health conference in India. Our advocacy efforts continued at conferences in Europe, Africa, and Latin America. On a national level, our member in Rwanda successfully advocated for the inclusion of their guidance into national-level training on gender-based violence, improving protection for men, boys, and LGBTQIA+ individuals from sexual violence.

Reforming care

Through our member and partner organisations in New Zealand, we have been working to improve the country's care system. This includes creating collaborative spaces for organisations to work together on the Tick4Kids initiative, a movement designed to engage the public and politicians in discussions about improving the lives of children and young people in New Zealand.

We also developed a virtual gallery showcasing the care experiences of young people, calling on politicians to take action. Launched through an online event, this gallery garnered significant media and political interest, promoting the changes that young people want to see.

In Asia, through a major collaboration with other international organisations, we organised a continent-wide conference on alternative care. This conference engaged over 300 stakeholders, ranging from young people with care experiences and civil society organisations to donors and government representatives. Co-designed by a group of young people, the conference called for immediate actions based on their lived experiences of care. The calls ranged from demanding family-based care for children outside of parental care to including children's voices in decisions that affect them.

Flying the flag for emotional wellbeing

Members of our Mental Health working group launched their first campaign this year, delivering a crucial message about the importance of children's emotional wellbeing given as much attention as children's physical health. The campaign, titled 'Emotions Matter,' reached thousands of children in Colombia, India, Mexico, the Philippines, and Zimbabwe. To spread our campaign messages, we utilised various methods including arts workshops, sports activities, street marches, and social media.

Bolstering national-level advocacy

To ensure that our global priorities align with local needs, we have developed national advocacy projects led by our members worldwide. These projects aim to improve the lives of children in a range of areas, from children on the move to kinship care and sexual violence. Specifically, these national advocacy efforts seek to influence critical changes, such as the inclusion of boys affected by violence in national gender policies and the enhancement of support for kinship families within national alternative care policies.

Platforming local leadership

Our ambassador programme enhances our members' leadership capacities and ensures that we can showcase local expertise in high-level international contexts. This includes participation at the UN, where our consultative status provides us with the opportunity to engage in crucial discussions that shape global policy.

Additionally, we are active participants in the 'Global Collaborative on Transforming Care', led by the Better Care Network. Through this initiative, we engage in discussions on how to empower local civil society organisations, transform international aid into meaningful international collaboration, and foster partnerships with key child welfare actors and institutions.

Developing our global community of changemakers

Changemakers for Children, our online community, has now grown to over 4000 users. Over the past year, we have developed strategies for our thematic priority areas and established new working groups. This enables practitioners to better connect on issues that matter to them. Recent developments include launching our Fundraising and Communications community, which supports the long-term financial sustainability of our members. We have also promoted the Reintegration Toolkit for children on the move and introduced a new Emotional Wellbeing programme.

Sharing practice across borders

Practice exchange remains a central aspect of our work, and in 2023-4 we hosted numerous events that attracted hundreds of attendees. These sessions covered a range of topics including kinship care, preventing sexual violence, and psychosocial care. We introduced a learning package titled 'Caring for Children and Families in Indigenous Communities' and launched several podcasts in our 'Conversations on Care' series. Additionally, we are developing practitioner guidance papers focused on engaging vulnerable youth in advocacy and have created a pilot online learning course aimed at supporting the mental health of children and families.

We also organised a series of in-person practice exchange visits, providing members the opportunity to delve deeper into the work of their peers.

Our impact

The work we do together has wide-ranging impacts. As an alliance formed of local civil society organisations around the world, the difference we make is dependent on the varied contexts in which we work. In this report, we highlight several outcomes achieved by our member organisations during the 2023-24 reporting period. These outcomes include not only significant improvements to children's services but also systemic policy changes that have the potential to transform the lives of hundreds of thousands of children.

In **Jamaica**, the Ministry of Education has agreed to a formalised relationship with our member CBRJ. The relationship has secured increased government investment to support early childhood education and therapeutic intervention for children with disabilities. Additionally, we are committed to holding the government accountable in fulfilling its obligations to deliver stronger services for children with disabilities.

In the **Philippines**, we successfully advocated for the government to review laws around kinship care, leading to better protection and support for children. The review recommends issuing a 'Foster Family Care' licence to grandparents and siblings to support them in caring for a relative's child who needs special protection from abuse, violence, and exploitation. The government is also supporting the collection of data relating to the number of 'at risk' children who could be looked after by their grandparents or a sibling. This data collection will allow us to understand the full reach of these changes.

Through our continued advocacy efforts with the **Senegalese** government, the Ministry of Justice introduced a new policy for the protection of children in foster families. This policy specifically includes provisions for children on the move, ensuring they can be placed in foster care. This arrangement allows them to thrive in a protective family environment if they have been separated from their parents.

In **Cambodia**, we successfully advocated for the government to include boys and children with diverse sexual orientations and gender identities in provincial child protection agendas. The government has also committed to investing in protection services tailored to the specific needs of these groups. Additionally, we developed an improved training curriculum for social workers, equipping them with the skills to address harmful sexual behaviours in children, a topic previously lacking in comprehensive information.

Thanks to our advocacy with the **Zimbabwean** government, the National Policy for Care and Protection of Children without Parental Care was approved by the cabinet. This is particularly

significant as the policy was drafted in consultation with children, incorporating their recommendations. Our member, FOST, played a crucial role in the technical working group that developed the policy, advocating for the inclusion of greater support for kinship care as the primary option for children without parental care. Additionally, the national policy has adopted several recommendations from the Global Kinship Care Guidance, which Family for Every Child developed in collaboration with practitioners and other organisations from diverse contexts.

In **Ethiopia**, we rescued hundreds of children from situations of trafficking, homelessness, exploitation and abuse, reintegrating them into safe, family homes. Additionally, we mobilised nearly 5,000 community members and government officials across Ethiopia to advocate for an end to unsafe migration, trafficking, and child abuse. Our ongoing advocacy efforts have significantly increased community participation and ownership in addressing child rights violations through a community-led child protection safety net.

The **Rwanda** Child and Adolescent Mental Health Strategy now outlines specific objectives and interventions tailored for children, along with guidance on supportive tools and safe spaces. Developed by our member UNM as part of the mental health working group, the strategy addresses the previous lack of specific guidance for supporting children and adolescents. This ensures a more comprehensive approach to mental health care for this vulnerable age group.

In **Bangladesh**, our domestic violence awareness-raising programme has been notably successful. Through this initiative, hundreds of children accessed a helpline number to report instances of domestic violence. Children with disabilities also utilised this helpline. This is particularly significant because children with disabilities are at a heightened risk of abuse and harm.

In **Kenya**, we supported hundreds of street-connected children and young people to speak out about their experiences of sexual violence. Additionally, we helped thousands of others seek assistance through awareness-raising campaigns. Street-connected boys, in particular, are at higher risk of sexual violence, which is often seen as a normalised phenomenon.

In **South Africa**, we trained community members with the skills to better protect boys affected by sexual violence. This training is crucial due to the significant under-reporting of such cases in South Africa, despite boys and girls being equally victimised. Boys are less likely to seek help when experiencing sexual violence due to the absence of gender-specific support services.

In Montserrado, **Liberia**, 75 boys bravely spoke out about their lived experiences of child sexual violence. This is particularly remarkable as child sexual violence is a taboo subject and often goes unacknowledged in the country. Thanks to Family's support and our ongoing campaign and advocacy work, the boys affected by sexual abuse have been able to access trauma recovery services.

Also in **Liberia**, a trial cohort of children experienced non-violent care and protection in their kinship homes, thanks to a kinship carers training programme. Demonstrating success like this is crucial for advocating the rollout of the training programme countrywide, preventing more children from being separated from their families.

Looking ahead

Through 2024-25, we will continue to strive for a better world for children and families. Read on to hear about some of our key plans.

Speaking out on statelessness

Children and families can become stateless for a variety of reasons. Some children are never registered at birth, while others may have their nationality withdrawn due to discriminatory laws based on race, ethnicity, religion, language, or gender.

Without a documented nationality, children and families face immense difficulties accessing basic rights, such as healthcare and education. To combat this, we are currently planning a campaign on statelessness in several countries where we work. Together, we will draw attention to this complex issue and advocate for better protections for those affected.

Coming together for kinship families

Following the successful launch of our Kinship Care Guidance, we will hold the first-ever Global Kinship Care Week in October. This event will highlight the crucial role that kinship care plays in the lives of millions of young people. Our activities will engage a wide range of target audiences, including children, families, communities, local civil society organisations, policymakers, international organisations, and donors.

Fortifying the front line

Emergencies, from war and conflict to the adverse effects of climate change, cause a wide range of challenges faced by children and families worldwide. As an alliance of organisations with a wide geographic reach and deep community roots, we are well-placed to take swift and effective action when needed. Building on our work this year, we will continue to strengthen our Frontline Fund to respond rapidly to such situations, highlighting the efficacy of local changemakers when children and families need us most.

Celebrating a decade of change

During 2024, we will be reflecting on a decade of Family for Every Child and the remarkable journey we have undertaken to create positive change for children. We will hold events to celebrate our achievements, express our gratitude to everyone who has supported us along the way, and plan our direction for the next ten years.

Financial review, risks and organisational structure

The Directors, who are also the Trustees of the charity, present their statutory report along with the consolidated financial statements of the charity and its subsidiary for the period from 1 April 2023 to 31 March 2024. The financial statements have been prepared based on the accounting policies set out in note 2 to the financial statements.

Financial review

Income

In 2023/24, Family for Every Child generated an income of £3.5m, marking an increase of approximately £0.1m compared to the previous year.

Of this total income, £1.9m was contributed by our individual supporters in the UK, including gift aid. Supporters in New Zealand provided £1.1m. The remaining £0.5m came from a diverse range of sources, including trusts, foundations, and corporate partners.

The New Zealand income continued to increase despite economic challenges in NZ. The investment in NZ fundraising is part of our sustainability investment strategy to secure new sources of income and to stabilise core income for the global alliance during our current strategy period and beyond.

The UK fundraising programme is performing well and we continue to manage the rate of attrition of individual givers within our target envelope of 11%. Trust & Foundation income is £0.2m higher than the previous year, reflecting the additional grant funding from Oak Foundation the United for Boys project.

Expenditure

At £3.6m, total expenditure for 2023/24 is broadly at the same level as the previous year (2022/23: £3.6m). Of this amount, £1.9m was expended on charitable activities (compared to £2m in 2022/23), £0.6m on raising funds through our existing UK fundraising programme and £1.1m of sustainability investment.

Ensuring our financial sustainability

Family has been investing in New Zealand to build a supporter base since 2017; we have continued to review our fundraising programme and we are now at the point of breaking even. We project that this will further increase gradually in the coming years.

Our UK supporter base continues to provide vital unrestricted income and although this is decreasing, the funds raised from individual donors are not falling as fast as was initially predicted. Our fundraising costs in the UK are from our focus on a legacy campaign. The balance of our fundraising costs is directed at building on the partnerships we have developed with trusts, foundations, institutions, and corporations.

We have maintained an agreed upon level of reserves which we use to deliver Family's current strategy in accordance with our policy.

Remaining accountable

In addition to reviewing financial expenditure against programme plans, we regularly review our results in order to learn where and how we can be more effective in achieving outcomes for children and families. We do this through an annual process of outcome harvesting, where we identify outcomes that have been achieved through the network activities. This is part of our wider Results Framework and budget monitoring processes.

Reserves

At the end of the year, Family held total funds of £1.7m (2022/23 £1.7m). The reserves comprise restricted funds for future work £0.4m (2022/23 £0.2m). £16k represents the net book value of fixed assets, and £1.3m are unrestricted reserves.

In general, Family holds free reserves so that it can respond to risks that are likely to require a period of adjustment, or to take action to capitalise quickly on major unforeseen and strategic opportunities. Family has a risk-based reserves policy which is reviewed annually and approved by the Board of Trustees. Our current assessment of the free reserves is that the minimum balance that we require to address the risks we face is £860k. These free reserves are necessary to manage day to day operating risks, providing cash flow. The £1.3m free reserves balance at the end of the year is higher than this minimum amount because it includes a budgeted amount to cover the expected net operating deficit until the end of the current strategy which ends in March 2025. This net operating deficit has been planned as part of our fundraising strategy and creates a buffer against any mismatch in timing between income and expenditure, and ensures funds are reasonably available for day to day management.

Designation of reserves

For the financial year 2024/25, the trustees approved a £130k designation from the free reserves for operations and innovation projects. These innovation projects are presented through business cases that are linked to a strategic or organisational objective and are mainly to scope or to test out new programmatic approaches. These innovation projects cover varying periods from a few months to two years, but are reviewed on an annual basis.

Investments

At 31st March 2024, Family held total investments of £0.8m in cash, of which £350k is held in an interest bearing account.

Fundraising Statement

At Family for Every Child we undertake fundraising activities in the UK and New Zealand. We work with a number of partner agencies to deliver our fundraising objectives. In 2023/24 we worked with three partner face-to-face (F2F) agencies, one telemarketing agency in New Zealand and one partner telemarketing agency in the United Kingdom. All agencies are carefully selected and monitored, both through procurement processes and in weekly, monthly and quarterly reviews thereafter. All agencies are employed on a contractual basis and clauses are in place which allow Family for Every Child to terminate the relationship if they do not comply with our agreed policies and procedures. The fundraising team regularly monitors all campaigns by listening to telephone calls, visiting F2F teams and conducting mystery shopping. We are a member of the Public Fundraising Regulatory Association in New Zealand and the Institute of Fundraising in the UK. We are compliant with GDPR in the UK and the Privacy Act 2020 in New Zealand. As part of this

strategy we ascertained supporter opt-ins to receiving communications where they did not fall under the category of 'Legitimate Interest'. Our website and communications (digital and print) clearly state our data protection policies and offer the opportunity to opt out of receiving communications. On our website we display our 'Supporter Promise' and our policies on acceptance and refusal of donations, our privacy policy and our position on refunds. Our Supporter Care Team ensures that we resolve donor and supporter complaints within our Service Level Agreement. Complaints and issues are recorded appropriately. Family for Every Child is committed to best practice in fundraising and follows the strict code of conduct for face-to-face fundraising. During 2023-24 we received no complaints relating to fundraising in the UK. We have had 12 complaints related to fundraising in New Zealand, and all have been fully resolved. The number of complaints in New Zealand account for less than 0.1% of our NZ supporter base. All complaints are logged with our agencies and a written response is provided within a strict time frame. Additional training is provided to our agencies where necessary.

Family for Every Child is committed to protecting vulnerable donors and we ensure that all F2F and Telemarketing recruiters are trained by Family for Every Child team members. We use this session to train them on the work of Family for Every Child and also to talk about our ethical approach and supporter promise. In New Zealand we train each recruiter on our F2F Code of Conduct policy.

Grant-making policy

Our members implement joint initiatives and projects on behalf of the Alliance. This can require funds to be mobilised by the Secretariat to members who are then accountable for the use of funds and reporting on the delivery of activities. We have an onward granting policy which lays out the roles and responsibilities, reporting requirements and administrative processes. Members develop and agree proposals and budgets before a funding agreement is signed and funds transferred. As part of the membership criteria for Family all members are required to go through a due diligence review and to share information on their financial position, financial management and internal controls.

Going Concern

The Trustees have reviewed Family's activities, financial position and risk management policies together with factors likely to affect future development, including the impact of economic uncertainty on income.

Family has adopted prudent financial planning assumptions and is working towards alignment of income and expenditure on a rolling basis. In August 2024 the Board reviewed an 15 month rolling forecast that includes a reforecasting of the budget for 2023/24 and projections to end of Sep 2025. The closing unrestricted fund balance as at end of September 2025 per this forecast is £1.2m. This expected closing unrestricted reserve is c 40% higher than the minimum reserve balance required per our Reserve Policy.

Considering the closing financial position at 31st March 2024, the resilience of our income streams and our prudent approach to future financial planning, the Trustees do not consider that a material uncertainty exists in relation to the ability of Family for Every Child to continue as a going concern for the foreseeable future. Accordingly, the Trustees are satisfied that the going concern basis is an appropriate approach for the preparation of the financial statements.

Risk Management

The Board is ultimately responsible for setting risk appetite (or tolerance), and ensuring the effectiveness of Family's internal controls. The principal risks to which Family is exposed are regularly reviewed and mitigating actions are taken to reduce the impact and likelihood of the risks.

The Resources Mobilisation and Communications Committee (formerly Finance and HR Committee) monitors the risk register quarterly. The Leadership Team ensures that the day-to-day risk management processes are embedded across the organisation through effective implementation of policies and procedures. A risk matrix can be found as follows:

Risk category and tolerance	Principal risks	Mitigating strategies and controls
<p>Fiduciary - including fraud and compliance</p> <p>Our tolerance for risk in this category is low, since we have put in place a number of internal controls that are regularly reviewed</p>	<p>The possible risks are that any fraud or financial malpractice within Family may not be detected due to weak controls in the Secretariat, resulting in loss of funds and reputational damage.</p>	<p>Family has robust internal controls and compliance procedures as well as comprehensive policies.</p> <p>Due diligence checks are carried out on member organisations.</p>
<p>Financial - including fundraising from individual givers, trusts and foundations</p> <p>Our tolerance for financial risk is moderate since we are investing in innovative strategies to generate more income.</p>	<p>The fundraising climate remains challenging, and is set to become more so as governments reallocate overseas humanitarian budgets to domestic responses.</p> <p>In addition, global economic pressures are increasing, and this may impact our ability to attract and retain supporters (particularly in the UK and NZ where our individual supporter bases are located) and maintain core funds.</p>	<p>Family has a clear plan for long-term financial sustainability.</p> <p>We are continuing work to diversify our income sources, which includes investing in fundraising in NZ and building relationships with High Value donors, trusts and foundations.</p> <p>We closely monitor our individual giving programmes and agency contracts to ensure the best return on investment.</p> <p>We are monitoring the current banking crisis as part of our external scanning process.</p> <p>We are also closely monitoring inflation as well as interest rates in the UK.</p>
<p>Impact - including Communications; Programmes, Reputation, Relationships (member and CSOs / other strategic relationships); Member engagement, Public engagement)</p> <p>Our tolerance for this category of risk is high as we seek to achieve impact for millions of children globally in innovative ways.</p>	<p>There is a risk that the global and local crises impact our members' capacity to engage with our work, risking our ability to achieve our strategic priorities.</p> <p>There is a risk of lack of member engagement, leading to failure to demonstrate our model and delivery of goals.</p> <p>Another risk is that lack of consistent, systematic and resourced relationship management of strategic partners leads to missed opportunities for greater impact.</p>	<p>We are focussing our action on thematic areas where we can deliver the most impact for children.</p> <p>We work strategically with a broad movement of civil society organisations: supporting children on the move, preventing sexual violence and recognising kinship carers.</p> <p>We also actively mitigate through the Member Engagement plan. The member annual survey has also informed interests of the members and areas they wish to contribute and lead on.</p> <p>We have developed a more comprehensive and methodical approach to mapping strategic partners and relationship management.</p>

<p>Operational - including people, technology, data, travel, systems and processes</p> <p>Our tolerance for risk in this category is low, as we have recently completed a Cybersecurity review and used the recommendations to improve our internal controls.</p>	<p>Breaches of compliance, cyber security or data loss could risk fines and impact activities.</p> <p>Low morale, poor performance, ineffective ways of working or lack of leadership could impact delivery and cause reputational risk.</p>	<p>We continually work to strengthen our resilience to cyber threats, data breaches, management of travel security risks and compliance with legal and tax requirements.</p> <p>We have regular phishing tests, we have cybersecurity training for our staff and we recently completed a cybersecurity review. We have travel insurance, supported by travel security in place.</p> <p>We actively support the wellbeing and development of our people, and monitor performance. Our strategy specifically includes a plan to deliver change by living out our values in the way we work.</p>
<p>Safeguarding - including children, vulnerable adults, and digital</p> <p>In an ideal world there would be no safeguarding incidents, but since we work with vulnerable children, we acknowledge that we can never fully eliminate risk, especially with the increase in our digital activities. Our tolerance in this category is therefore moderate, in order to allow us to test innovative methodologies and broaden our reach by digital engagement. Our processes enable us to quickly identify risks in order to reduce impact.</p>	<p>Weak policy, processes or understanding could lead to a safeguarding incident connected to Family's work or to members' work. This would cause harm to vulnerable adults or children and reputational risk to Family.</p> <p>There is a risk that weak safeguarding support to members without alignment with local contexts using traditional patronising approaches will cause failure in safeguarding children and young people; failure in living out our model of decolonising aid and eventually the delivery of living out our values.</p>	<p>We are investing in strengthening our safeguarding practices, including training for staff and we have a trustee and safeguarding officers with designated responsibility for safeguarding.</p> <p>We expect our members likewise to have high standards and robust procedures, and we support them to strengthen these where necessary.</p>

Structure, governance and management

Family for Every Child is a charitable company registered with the Charity Commission for England and Wales and with Companies House.

All our members are local or national civil society organisations or networks focussing on children's care issues who share our collective vision of a world in which children and families everywhere have access to the support they need to survive and thrive.

Family is led by its members, with a majority of the board being elected by and from the members. Our Board is accountable to the membership and reports annually at the General Meeting. Our operations are coordinated by a Secretariat which coordinates global activities with members and other local civil society organisations and strategic partners.

Family is governed in accordance with the Charity Governance Code, the Articles of Association and Governance Manual. The Governance Manual details the roles and responsibilities of the Assembly of Members, Board, and Secretariat, and the procedures for meetings of these bodies and decision-making.

The board commits to act with integrity in accordance with Family's values and endeavours to create a culture which helps the organisation to achieve its charitable purposes. The board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly. These are embodied in Family's strategic objectives.

The Alliance is committed to becoming a model of ways of working that reflects equity, diversity and inclusion; and contributes towards CSOs reclaiming power based on an inter-cultural approach. Our collective work is led by diverse organisations in every region of the world. Family believes in collective leadership and working horizontally, bringing together its Alliance member organisations, Secretariat and Boards. The Assembly of Members is responsible for electing the majority of the Board and receives reports from the Board at the General Meeting. It discharges its governance duties under the Companies Act and votes on any changes required to the Articles of Association or the Governance Manual.

The Board of Trustees is responsible for the strategy and governance of the organisation. The Board oversees the performance of the Secretariat and holds the CEO to account. The Board meets on a quarterly basis. The Board co-opts independent trustees to fill any skills gaps on the Board. Co-option is through an open process of advertisement and recruitment. There are three committees which are advisory to the Board and have no decision-making authority. Advisory groups, such as one to support the Digital strategic objective, may also be set up as needed to provide advice to the Board.

Board Governance Committee

The Board Governance Committee ensures best practice in good governance of Family as a whole, by establishing effective ways of working, overseeing composition of the committees and boards and the appointment of their officers, and ensuring the boards meet their regulatory obligations, including in relation to safeguarding.

The Committee also oversees the board development programme, ensuring that new trustees receive a comprehensive induction to the role, and that trustees as individuals and the board as a whole are supported and board effectiveness is assessed as appropriate.

Resources Mobilisation and Communications Committee (formerly Finance & HR Committee)

The Resources Mobilisation and Communications Committee supports the Board to oversee Family's financial strategy to ensure Family's sustainability, including oversight of its fundraising and communications strategy and any other income generation initiatives. It also oversees Family's people management and resourcing policies, practices and approach to reward and compliance and Family's management and mitigation of organisational risk.

The Committee provides the Board with assurance that appropriate processes and systems are in place to enable Family to be accountable to its stakeholders for impact.

Membership Committee

The Membership Committee oversees adherence to the Member Charter and Relationship Framework, and advises the board on the strengths and weaknesses of the Alliance. The Committee supports the Board to assess and invite new members, and oversees the member journey, including making recommendations on changes to membership status and addressing any concerns. The Committee is responsible for the implementation of Family's Due Diligence Framework, which includes upholding safeguarding, internal controls and governance standards.

Secretariat

The Secretariat is responsible for coordinating and delivering Family's operations and activities. The Secretariat works closely with members to facilitate engagement and participation in the network, harness new opportunities, and ensure that activities are delivering impact for children and families.

The Secretariat is led by the CEO and Leadership Team who together are responsible for directing, controlling, running and operating the Charity on a day to day basis. The pay of the Leadership Team is reviewed annually in conjunction with all staff within the Charity and any increase is applied following agreement by the Trustees.

Related Parties

The primary purpose of our subsidiary organisations is to support fundraising for our international Alliance.

Family Alliance Inc

Family Alliance is a non-profit registered and incorporated in New York, USA. It was established in 2014 with the charitable purpose of providing supportive and caring family environments for children by funding learning and research services of organisations that establish and share with others best practice in children's care, and establish and maintain such programmes worldwide.

Family Alliance has its own board of directors. Family for Every Child (UK) is the sole member of Family Alliance and has control by virtue of being able to appoint and remove trustees. One of the trustees of Family for Every Child sits on the Board of Family Alliance as a 'link' trustee, to ensure synergy between the two boards. The Board of Family Alliance reports to the Board of Family on a quarterly basis, and to the Assembly of Members through the International Board each year at the General Meeting.

Family for Every Child Trust New Zealand

Family for Every Child Trust New Zealand is a charitable trust registered in New Zealand. It was established in 2017 with the purpose of supporting Family's individual giving fundraising programme by establishing a supporter base in NZ.

Family NZ has its own board of trustees. Family for Every Child (UK) has control by virtue of being able to appoint and remove trustees. One of the trustees of Family for Every Child sits on the Board of Family NZ as a 'link' trustee, to ensure synergy between the two boards. The Board of Family NZ reports to the Board of Family on a quarterly basis, and to the Assembly of Members through the International Board each year at the General Meeting.

Other Related Parties

Family is the sole member of EveryChild, EveryChild Trading Ltd, The European Children's Trust and The Christian Children's Fund of Great Britain, all of which are limited by guarantee and have no share capital. Family owns the whole of the ordinary share capital of EveryChild Trading Limited.

Public Benefit

As Trustees we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. We believe that, in achieving the objectives described in this report, Family for Every Child meets the public benefit requirement.

As described earlier in the report, the main activities we undertake to further our charitable purpose for public benefit are research, advocacy, campaigns, contribution to policy positions and technical assistance to change the behaviour of national, regional and global decision-makers. The aim is to improve policy, programmes, practice and resource allocation to support children without adequate care around the world. Also, through practice exchange and knowledge sharing and learning activities across the Alliance and beyond (e.g. inter-agency collaboration), members' (and external partners') own practice is strengthened so that they are able to better support the vulnerable children, families and communities that they work with.

Statement of trustees' responsibilities

The trustees (who are also directors of Family for Every Child for the purposes of Company Law) are responsible for preparing the Group Strategic Report, Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of its incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. The trustees are required to:

- select suitable accounting policies and then apply them consistently
- apply the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charitable company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Information provided to auditors

Each of the persons who is trustee at the date of approval of this report confirms that:


- so far that the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

Pursuant to section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Haysmacintyre LLP will therefore continue in office.

The annual report and accounts is approved by the Board of Trustees on 5 September 2024 and signed on its behalf by the

Chair of the Board:

DocuSigned by:


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Rita Panicker
Chair of the Board of Trustees

Independent auditor's report

Opinion

We have audited the financial statements of Family for Every Child for the year ended 31 March 2024 which comprise the Consolidated and Parent Balance Sheet as at 31 March 2024, the Consolidated Statement of Financial Activities, the Consolidated Statement of Cash Flows for the year 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 group's and of the charitable company's affairs as at 31 March 2024 and of the group's and charitable company's net movement in funds, including the 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 group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have 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 group and charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and 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 by the group and charitable company; or
- the group and charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the

preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company law and applicable employment regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and consider other factors such as payroll taxes, General Data Protection Regulation and compliance with local legislation by the group's overseas subsidiaries.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

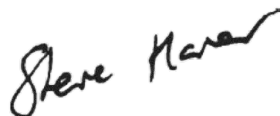
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events

and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Harper (Senior Statutory Auditor)

For and on behalf of
Haysmacintyre LLP, Statutory Auditor
10 Queen Street Place, London
EC4R 1AG

Date: 4 October 2024

Financial statements

Family for Every Child: Consolidated Statement of Financial Activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2024

		Unrestricted	Restricted	Total	Total
		2024	2024	2024	2023
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	2,963,790	559,315	3,523,105	3,395,345
Investment income	4	17,603	-	17,603	6,372
Total income		2,981,393	559,315	3,540,708	3,401,717
Expenditure on:					
Raising funds					
Fundraising and communications	5	556,758	61	556,819	533,427
Sustainability investment	5	1,140,580	-	1,140,580	1,044,685
		1,697,338	61	1,697,399	1,578,112
Charitable activities					
Focusing our action to make the most impact	5	650,828	393,982	1,044,810	1,027,762
Growing a grassroots movement of local CSOs and practitioners to better achieve our goals	5	456,997	8,209	465,206	597,664
Harnessing the power of digital to increase our effectiveness	5	150,371	-	150,371	173,849
Delivering change by living our values	5	210,575	-	210,575	222,573
		1,468,771	402,191	1,870,962	2,021,848
Total expenditure		3,166,109	402,252	3,568,361	3,599,960
Net Income / (Expenditure) for the year		(184,716)	157,063	(27,653)	(198,243)
Exchange gain / (loss)		(17,419)	-	(17,419)	(7,555)
Transfer of funds	15	-	-	-	-
Net movement in funds		(202,135)	157,063	(45,072)	(205,798)
Reconciliation of funds					
Total funds brought forward	15	1,543,777	204,592	1,748,369	1,954,167
Total funds carried forward		1,341,642	361,655	1,703,297	1,748,369

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. Movement in funds are shown in note 15 to the financial statements.

The notes to the consolidated financial statements on pages 30 to 46 form part of these consolidated statements.

Family for Every Child

Consolidated and Parent Balance Sheet as at 31 March 2024

(Company registration number 06974733)

		2024		2023	
		Charity	Group	Charity	Group
	Notes	£	£	£	£
Fixed Assets					
Intangible assets	11	11,111	11,111	30,803	30,803
Tangible assets	11	4,417	4,417	4,555	4,555
Investments	12	823,269	823,269	1,134,708	1,134,708
Total fixed assets		838,797	838,797	1,170,066	1,170,066
Current Assets					
Debtors, prepayments and accrued income	13	639,969	516,011	425,539	341,786
Cash and bank		260,829	650,000	252,283	650,000
		900,798	1,166,011	677,822	991,786
Liabilities:					
Creditors: Amounts falling due within one year	14	(284,197)	(301,511)	(366,653)	(413,483)
Net Current Assets		616,601	864,500	311,169	578,303
Total Net Assets		1,455,398	1,703,297	1,481,235	1,748,369
Funds:					
Unrestricted funds					
General funds	15	994,854	1,211,642	1,089,727	1,325,777
Designated funds	15	130,000	130,000	218,000	218,000
Restricted funds	15	330,544	361,655	173,508	204,592
Total funds		1,481,235	1,748,369	1,481,235	1,748,369

Charity only summary of results:

Total income, expenditure and net result for the year for the Charity only were £2,492,598 (2023: £2,363,759), £2,518,622 (2023: £2,600,557) and £25,810 deficit (2023: £263,798) respectively.

Approved and authorised for issue by the Trustees on 5 September 2024 and signed on their behalf by:

DocuSigned by:

 20 September 2024
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Rita Panicker
 Chair of the Board

The notes to the consolidated financial statements on pages 30 to 46 form part of these consolidated statements.

Company Number: 08177641

Consolidated Statement of Cash Flows

For the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash (used in) operating activities	(309,271)	(230,981)
Cash flows from investing activities:		
Purchase of tangible fixed assets	(2,352)	(1,150)
Purchase of intangible fixed assets	-	-
Interest on investments	17,603	6,372
Net cash provided by (used in) investing activities	15,251	5,222
Change in cash and cash equivalents in the reporting period	(294,020)	(225,759)
Cash and cash equivalents at beginning of year	1,784,608	2,017,922
Change in cash and cash equivalents due to exchange rate movements	(17,419)	(7,555)
Cash and cash equivalents at end of the period	1,473,169	1,784,608

	2024	2023
	£	£
Reconciliation of net (expenditure) to net cash flow from operating activities		
Net income for the year (as per the statement of financial activities)	(45,072)	(205,798)
Adjustments for:		
Depreciation and amortisation charges	22,182	24,043
(Increase)/decrease in debtors	(174,225)	(151,479)
Increase/(decrease) in creditors	(111,972)	100,810
Interest from investments	(17,603)	(6,372)
(Gain)/Loss on exchange rate movements	17,419	7,555
(Profit)/loss on disposal of tangible fixed asset	-	260
	(309,271)	(230,981)

Analysis of cash and cash equivalents		
Cash at bank and in hand	650,000	650,000
Cash in investments	823,169	1,134,608
	1,473,169	1,784,608

The notes to the consolidated financial statements on pages 30 to 46 form part of these consolidated statements.

Notes to the consolidated statements

For the year ended 31 March 2024

1. Company information

Family for Every Child (Family) is a charity and as such is a non-profit making organisation, limited by guarantee and therefore with no share capital. The number of members at 31 March 2023 is 46 and their liability on a liquidation is limited to £1 each.

Family is registered as a limited liability company in England and Wales under number 08177641 and its registered office is 75 King William Street, London, EC4N 7BE. The Company is a Public Benefit Entity registered with the Charity Commission under number 1149212.

2. Accounting policies

The principal accounting policies adopted in the preparation of the accounts are as follows:

(a) Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP FRS 102) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and the Charities Act 2011 and UK Generally Accepted Practice.

Going Concern:

Family's 5 year strategy, referenced in the trustees annual report in the section on future plans, sets out an approach to the sustainability of the organisation. Family has adopted prudent financial planning assumptions and is working towards alignment of income and expenditure on a rolling 18 month basis.

In August 2024 the Board reviewed an 15 month rolling forecast that includes a reforecasts of the budget for 2024/25 and projections to end of Sep 2025. The closing unrestricted fund balance as at end of September 2025 per this forecast is £1.2m. This expected closing unrestricted reserve is c43% higher than the minimum reserve balance required per our Reserve Policy.

Taking into consideration the closing financial position at 31st March 2024, and key financial assumptions and analysis by management, the Trustees are satisfied that Family for Every Child will be able to continue as a going concern for the foreseeable future and do not consider that a material uncertainty exists in relation to the ability of Family to continue as a going concern for the foreseeable future. Accordingly, it continues to adopt the going concern basis in preparing the financial statements as outlined in the report of the trustees on page 16.

(b) Consolidation

The financial statements have been prepared consolidating the result of the Charity and its subsidiaries undertakings Family Alliance and Family New Zealand Trust. The results of the subsidiary are consolidated on a line by line basis. See Note 18 for further details.

The entity has taken exemption from presenting its unconsolidated profit and loss account under section 408 of Companies Act 2006.

During the period other subsidiary companies, namely: EveryChild, EveryChild Trading Limited, The European Children's Trust (ECT) and The Christian Children's Fund of Great Britain (CCFGB) had no significant transactions to report and were dormant. Hence they have not been consolidated in the accounts on the grounds of immateriality.

(c) Income

Income is accounted for when the Charity has entitlement, there is probability of receipt and the amount can be measured. Income is deferred only when the donor has imposed pre-conditions on the expenditure.

Residual legacy income is recognised at the earlier of the receipt of income, or notification of a distribution, or upon receipt of final estate accounts, and when it is probable that it will be received. Pecuniary legacies are recognised on receipt of income.

Gifts in kind are valued and brought in as income and the appropriate expenditure where the third party providing them bears a financial cost. The value placed on resources included in the Statement Of Financial Activities (SOFA) is the value to the Charity of the service or goods received. Family measured the value by estimating how much it would have had to pay for the service on the open market, unless this was difficult to estimate, in which case we have used the actual cost to the donor.

(d) Financial assets and liabilities

Financial assets and liabilities are initially recognised at transaction value and are subsequently measured where applicable at amortised cost. Financial assets held at amortised cost comprise cash at bank, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors. Financial assets and liabilities exclude statutory assets and liabilities, prepayments and deferred income. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

(e) Operating lease rentals

Costs in respect of operating leases are charged to expenditure over the term of the lease.

(f) Foreign currency

Assets and liabilities in foreign currencies are translated into sterling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the appropriate rate of exchange ruling at the date of the transaction.

Gains or losses resulting from conversion of foreign currencies have been dealt with in the Statement of Financial Activities.

(g) Critical accounting estimates and areas of judgement

Preparation of the accounts require the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- the judgement that, subject to any evidence to the contrary, all expenditure incurred under signed funding agreement is recoverable from funders;
- estimates in respect of accrued expenditure;
- the allocation of office overheads and governance costs between charitable expenditure categories; and
- the judgement as to which costs should be capitalised in respect of intangible and tangible fixed assets as well as estimating the useful economic life of these assets.

In the view of the Trustees, none of the assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the presentation of the financial statements are as noted in note 2, Accounting Policies.

(h) Fixed Assets

Tangible fixed assets purchased for on-going use are capitalised, where cost exceeds £1,000, and disclosed at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets, less residual values, over their expected useful lives, on a straight line basis over four years.

Intangible fixed assets costing more than £1,000 are capitalised at cost. Intangible fixed assets include software costs. They are amortised over four years, their estimated useful lives.

(i) Investments

The cash and bank balance disclosed as current asset in the accounts reflects the working capital requirement. This was calculated as the sum of gross expenditure for three month, and the net income or expenditure for the twelve month period following the balance sheet date.

Cash and bank balance over and above the working capital requirement is classified as investment. Interest income on investment cash is credited or charged to the SOFA.

Investments in subsidiaries are valued at cost less provision for impairment.

(j) Impairment of fixed assets and investments

Fixed assets and investments are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

(k) Pension

On behalf of UK-based staff, the Charity contributes to UK defined contribution pension schemes administered by independent companies. It also makes contributions to similar schemes (such as superannuation schemes) in other countries for non-UK staff members. Non-UK based staff members who are not eligible to participate in any scheme due to their location receive 5% on top of their salary, as a contribution towards a personal pension plan. The pension costs represent the contributions payable by the Company to the schemes for the year and the total allowances paid to those non-UK based staff members in consideration of the pension benefit.

(l) Expenditure

All expenditure, inclusive of an element of non-reclaimable VAT, is recognised when incurred on an accruals basis.

Expenditure is disclosed under the headings: cost of raising funds and charitable expenditure.

Support costs including for the day-to-day operational management of the organisation and governance costs that are associated with the governance arrangements of the organisation and the strategic management of its activities have been allocated across SOFA headings based on the percentage of average staff headcount allocated to these headings. The allocation of the average staff headcount is based on a reasonable estimate by management.

Charitable expenditure is further analysed, based on management judgement, into the following:

- Focusing our action to make the most impact
- Growing a grassroots movement of local CSOs and practitioners to better achieve our goals
- Harnessing the power of digital to increase our effectiveness
- Delivering change by living our values

These categories reflect Strategic Objectives of the charity as set out and discussed within the Trustees' report.

The cost of raising funds relates to the costs incurred by Family in inducing third parties to make voluntary donations, as well as expenditure on any activities with a fundraising purpose. As indicated in the Trustees' Report, Family has a five year financial plan to secure its long term sustainability through prudent investment in new fundraising markets. This investment is shown separately as 'Sustainability Investments' in the cost of raising funds section in the SOFA.

(m) Grants payable

Grants payable are recognised as expenditure when there is a legal or constructive obligation to make the grant. Grant expenditure charged to the SOFA is in accordance with the terms and conditions attached to the individual grant agreements.

In general grant awards to members are recognised as expenditure in total in the financial year in which terms are agreed. In exceptional circumstances where grant payments are performance related, Family accounts for the liability on a performance basis to the extent that the conditions for performance are met.

(n) Funds

Unrestricted funds are 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 or which have been raised by the Charity for particular purposes. The cost of administering such funds are

charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the consolidated financial statements.

Note 2

Detailed comparatives for the statement of financial activities

	Unrestricted	Restricted	Total
	2023	2023	2023
	£	£	£
Income from:			
Donations and legacies	3,032,986	362,359	3,395,345
Investment income	6,372	-	6,372
Total income	3,039,358	362,359	3,401,717
Expenditure on:			
Raising funds			
Fundraising and communications	528,705	4,722	533,427
Sustainability investment	1,044,685	-	1,044,685
	1,573,390	4,722	1,578,112
Charitable activities			
Focusing our action to make the most impact	676,350	351,412	1,027,762
Growing a grassroots movement of local CSOs and practitioners to better achieve our goals	573,639	24,025	597,664
Harnessing the power of digital to increase our effectiveness	173,849	-	173,849
Delivering change by living our values	222,573	-	222,573
	1,646,411	375,437	2,021,848
Total expenditure	3,219,801	380,159	3,599,960
Net Income / (Expenditure) for the year	(180,443)	(17,800)	(198,243)
Exchange gain / (loss)	(7,555)	-	(7,555)
Transfer of funds	(14,915)	14,915	-
Net movement in funds	(202,913)	(2,885)	(205,798)
Reconciliation of funds			
Total funds brought forward	1,746,690	207,477	1,954,167
Total funds carried forward	1,543,777	204,592	1,748,369

3. Income from donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Individuals, legacies and gift aid	2,951,035	10,160	2,961,195	3,061,050
Corporations	12,755	549,155	561,910	334,295
	2,963,790	559,315	3,523,105	3,395,345

4. Income from investments

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Interest	17,603	-	17,603	6,372
	17,603	-	17,603	6,372

All income from investments is unrestricted for the current and prior year.

5. Analysis of expenditure

	Direct Cost	Support cost	2024 Total	2023 Total
	£	£	£	£
Cost of raising funds				
Fundraising and communications	469,898	86,921	556,819	533,427
Sustainability investment	962,531	178,049	1,140,580	1,044,685
	1,432,429	264,970	1,697,399	1,578,112
Charitable expenditure				
Focusing our action to make the most impact	818,189	226,621	1,044,810	1,027,762
Growing a grassroots movement of local CSOs and practitioners to better achieve our goals	325,896	139,310	465,206	597,664
Harnessing the power of digital to increase our effectiveness	110,112	40,259	150,371	173,849
Delivering change by living our values	139,427	71,148	210,575	222,573
	1,393,624	477,338	1,870,962	2,021,848
Total expenditure	2,826,053	742,308	3,568,361	3,599,960

6. Analysis of expenditure by cost type

	Direct Cost	Support cost	2024 Total	2023 Total
	£	£	£	£
Staff costs	1,236,058	240,709	1,476,767	1,500,825
Grants to members	184,621	-	184,621	262,123
Consultants, including to support member activities	190,911	24,518	215,429	162,099
Translation and interpretation	64,340	11,839	76,179	111,675
Travel and accommodation, including members	71,529	29,666	101,195	110,995
Legal and other professional services	115	110,852	110,967	83,510
Office accommodation and services	33,846	38,665	72,511	71,363
Human Resources, information technology and other business services	81,071	200,109	281,180	247,966
Equipment and supplies (including depreciation of fixed assets)	31,896	49,910	81,806	71,729
Communications including fundraising campaign related print and productions	906,201	1,665	907,866	930,485
Auditors remuneration (including VAT)	-	43,840	43,840	30,038
Other costs	25,465	(9,465)	16,000	17,152
Total expenditure	2,826,053	742,308	3,568,361	3,599,960

6a. Grants to institutions

	2024 Total	2023 Total
	£	£
Asociación Nacional Contra el Maltrato Infantil (CONACMI) (Guatemala)	2,204	19,839
Associação Brasileira Terra dos Homens (ABTH) (Brazil)	4,314	11,485
Association for Community Development (ACD) (Bangladesh)	1,415	5,224
Butterflies (India)	-	6,011
Center for the Prevention and Treatment of Child Sexual Abuse (CPTCSA) (Philippines)	1,415	776
Centre for Services and Information on Disability (CSID) (Bangladesh)	-	1,308
Challenging Heights (Ghana)	8,019	505
ChildLinK (Guyana)	1,425	(6,369)
Children Assistance Programme (CAP) (Liberia)	1,246	5,742
Children In Distress Network (CINDI) (South Africa)	1,415	19,851
Enfoque Niñez (Paraguay)	-	2,098
Farm Orphans Support Trust (FOST) (Zimbabwe)	4,361	21,610
Forum on Sustainable Child Empowerment (FSCE) (Ethiopia)	6,553	1,000
Foundation for Innovative Social Development Ltd (FISD) (Sri Lanka)	1,429	3,049
Fluchtlingsrat Niedersachsen	(3,642)	-
Hope Village Society (Egypt)	2,006	8,030
JUCONI (Mexico)	1,415	14,714
METAdrasi – Action for Migration and Development (Greece)	29,558	2,000

Naba'a (Lebanon)	7,751	570
New Alipore Praajak (India)	-	1,724
Projeto Legal (Brazil)	5,447	12,647
Pendekezo Letu	2,201	-
Programma Integra	31,109	-
Taller de Vida (TdV) (Colombia)	1,415	18,883
Undugo Society of Kenya (USK) (Kenya)	1,415	891
Uyisenga Ni Imanzi (Rwanda)	6,715	(1,675)
Voice of Children (VoC) (Nepal)	1,415	8,531
Hayat Sende	10,185	9,344
First Step (Cambodia)	(3,231)	6,241
Paicabi (Chile)	6,733	(970)
For Our Children (Bulgaria)	25,520	85,000
ENDA Jeunesse Action (Senegal)	23,271	2,352
Gender Violence Recovery Centre - GVRC - Kenya	1,542	1,712
Total grants	184,621	262,123

7. Reconciliation of grants payables

	2024 Total	2023 Total
	£	£
Grants payables brought forward	95,717	90,660
Grants awarded during the year:		
Member organisations (see above)	184,621	262,123
Total grants awarded during the year	184,621	262,123
Grant payments during the year	(352,875)	(257,066)
Grant payables carried forward	(72,537)	95,717

8. Analysis of governance costs

	2024 Total	2023 Total
	£	£
Auditor's remuneration (excluding VAT)	43,840	30,038
Staff costs	83,949	67,700
Other direct costs	57,553	40,011
	185,342	137,749

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Payroll Details:	2024	2023
	£	£
Salaries	1,210,038	1,271,457
Social security costs	151,420	142,822
Pension costs	86,380	86,546
Other staff costs	28,928	-
	1,476,766	1,500,825

The pension costs includes pension allowance too and superannuation on behalf of non-UK based staff members.

There were no redundancy payments made during the year (2023 - Nil). There were no unpaid redundancies as at the end of the year (2023 - nil).

The average number of staff during the year was:	2024	2023
	Number	Number
Charitable activities	19	19
Raising funds	10	9
Support functions and governance	5	5
	34	33

Employees earning more than £60,000 p.a:	2024	2023
£60,000 - £69,999	3	-
£70,000 - £79,999	1	1
£80,000 - £89,999	1	1
£90,000 - £99,999	1	1
	6	3

Three employees earning more than £60,000 participated in a defined contribution pension scheme.

	2024	2023
Total earnings and employee benefits of key management personnel	352,819	366,738

Trustees' expenses and remuneration

The trustees received £Nil remuneration (2023 - £Nil). The total amount reimbursed in relation to certain travel and accommodation costs to attend Board meetings was £512 to 3 trustees (2023 - £nil to 0 trustees). Suppliers refunded a total of £Nil in the year as a result of receiving credit notes for travel that they had previously been reimbursed for by the charity (2023: £nil).

10. Net income

	2024 Total	2023 Total
	£	£
Auditor's remuneration (excluding VAT)	36,533	25,032
Trustees expenses (note 9)	512	-
Depreciation and amortisation of fixed assets	22,182	24,043
Realised/unrealised loss (gain) on foreign currency	17,419	(7,555)
	41,520	41,520

11. Fixed assets

Group and charity	Intangible Computer software £	Tangible Computers £	Tangible Office Equipment £	Total £
Cost				
<i>Cost brought forward</i>	168,652	12,308	-	180,960
Additions	-	1,134	1,218	2,352
Disposals	-	-	-	-
<i>Cost carried forward</i>	168,652	13,442	1,218	183,312
Depreciation and Amortisation				
<i>Depreciation and Amortisation brought forward</i>	137,849	7,753	-	145,602
Depreciation	19,692	2,236	254	22,182
Disposals	-	-	-	-
<i>Depreciation and Amortisation carried forward</i>	157,541	9,989	254	167,784
Net Book value:				
<i>Net book value brought forward</i>	30,803	4,555	-	35,358
<i>Net book value carried forward</i>	11,111	3,453	964	15,528

All the above assets are used for charitable purposes.

12. Investments

	Charity	Group	Charity	Group
	2024	2024	2023	2023
	£	£	£	£
Market value at start of the period	1,134,708	1,134,708	1,368,022	1,368,022
Disposals	-	-	-	-
Cash investment released from / (to) working capital	(311,439)	(311,439)	(233,314)	(233,314)
Valuation gains	-	-	-	-
Closing valuation at end of period	823,269	823,269	1,134,708	1,134,708

Comprising

Cash and cash equivalents	823,169	823,169	1,134,608	1,134,608
Investment in subsidiaries (EveryChild Trading limited)				
Consisting of 100 shares at £1 each (note 18)	100	100	100	100
Closing valuation at end of period	823,269	823,269	1,134,708	1,134,708

13. Debtors

Group and Charity

	Charity	Group	Charity	Group
	2024	2024	2023	2023
	£	£	£	£
Trade debtors	593	593	7,784	7,784
Prepayments and accrued income	289,537	289,784	190,571	192,476
Goods and Services tax (GST) reclaimable - New Zealand	-	10,513	-	22,567
Gift aid reclaimable	205,003	205,003	118,959	118,959
Amount owed by subsidiaries	134,708	-	108,225	-
Other debtors	10,128	10,118	-	-
	639,969	516,011	425,539	341,786

14. Creditors: amounts falling due within one year

	Charity	Group	Charity	Group
	2024	2024	2023	2023
	£	£	£	£
Trade creditors	116,929	128,634	89,443	108,667
Taxes and social security and pension	16,653	16,653	26,754	26,754
Grants payable	72,537	72,537	95,717	95,717
Accrued expenses	47,730	58,947	34,086	57,512
Other creditors	30,348	24,740	20,364	24,544
Deferred income	-	-	100,289	100,289
	284,197	301,511	366,653	413,483

15. Group movement in funds

	At 1 April 2023	Income	Expenditure	Gain / (loss) on investment and exchange	Transfers	At 31 March 2024
	£	£	£	£	£	£
Restricted Funds						
Others (Transferred from EveryChild)	3,153	-	-	-	-	3,153
For works in Scotland	42,566	-	-	-	-	42,566
Children on the Move	107,995	79,408	(135,025)	-	-	52,378
Humanitarian Emergency Response - Ukraine	27,988	24,284	(44,267)	-	-	8,005
Preventing Sexual Violence	16,478	100,289	(113,394)	-	-	3,373
Skylight Appeal	485	74	-	-	-	559
Turkey earthquake appeal	5,927	240	(6,167)	-	-	-
Oak Foundation: United for Boys		256,728	(71,228)	-	-	185,500
Evaluation toolkit CoP		23,279	(8,181)	-	-	15,098
Porticus : Practice exchange		67,451	(18,744)	-	-	48,707
Middle East appeal	-	5,246	(5,246)	-	-	-
Frontline Humanitarian appeal	-	2,316	-	-	-	2,316
Total restricted Funds	204,592	559,315	(402,252)	-	-	361,655

Note: total Charity restricted funds amounts to: £330,544

Unrestricted funds

General fund	1,325,777	2,981,393	(3,166,109)	(17,419)	88000	1,211,642
Designated fund	218,000	-	-	-	(88,000)	130,000
Total unrestricted funds	1,543,777	2,981,393	(3,166,109)	(17,419)	-	1,341,642

Note: total Charity results:

General funds: £994,854

Designated funds: £130,000

Total unrestricted funds: £1,124,854

Total Funds	1,748,369	3,540,708	(3,568,361)	(17,419)	-	1,703,297
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Note: Total Charity funds amounts for £1,455,398

Restricted Funds - Funding Purpose:

Designated fund: As discussed in the Trustee's report (Page 15), the trustees have made a decision to designate £130k (2023: £218k) of unrestricted funds to build the sustainable unrestricted funding stream that is core to Family's operating model.

Children on the Move: project bringing stakeholders to reflect on practice, generate learning and develop tools on (re)integration, helping practitioners to support children on the move.

Humanitarian Emergency Response - Ukraine: Providing emergency humanitarian support to organisations in Ukraine, Bulgaria and Moldova who are supporting Ukrainian children and families.

Preventing Sexual Violence: A core grant from Ignite Philanthropy to support our members work on prevention and responses to children who are victims of sexual violence.

Skylight Appeal: A restricted appeal to support the trauma work carried out by our member Skylight in NZ.

Turkey earthquake appeal: An emergency appeal, shared via online and our newsletter to generate funds in response to the earthquake in Turkey in February 2023.

Oak Foundation United for Boys: Multiyear project to raise awareness of the sexual abuse of boys and support prevention and responses.

Evaluation toolkit CoP (Community of Practice): A grant that supported the development of an evaluation toolkit which utilises a participatory approach to the evaluation of practice.

Porticus Practice Exchange: Support practice exchange with members who are helping Ukrainian refugees.

Middle East appeal: An emergency appeal, shared via online and our newsletter to generate funds in response to the Middle East crisis.

Frontline Fund: An emergency appeal, shared via online and our newsletter to generate funds in response to the humanitarian crisis.

Out of Shadow Index for LA: Using data from the Out of the Shadows Index, funding supported participatory and traditional advocacy activities are delivered in five Latin American countries to address the hidden issue of the sexual abuse of boys.

Evaluation toolkit: A grant supported the development of a toolkit which utilises a participatory approach to the evaluation of practice.

Group movement in funds (prior year)

	At 1 April 2022	Income	Expenditure	Gain / (loss) on investment and exchange	Transfers	At 31 March 2023
	£	£	£	£	£	£
Restricted Funds						
Others (Transferred from EveryChild)	3,153	-	-	-	-	3,153
For works in Scotland	42,566	-	-	-	-	42,566
Children on the Move	81,683	103,612	(77,300)	-	-	107,995
Humanitarian Emergency Response - Ukraine	44,105	73,463	(89,580)	-	-	27,988
Preventing Sexual Violence	35,870	98,047	(117,439)	-	-	16,478
Skylight Appeal	100	385	-	-	-	485
Turkey earthquake appeal	-	5,927	-	-	-	5,927
Out of Shadow Index for LA	-	57,049	(71,964)	-	14,915	-
Evaluation toolkit	-	23,876	(23,876)	-	-	-
Total restricted Funds	207,477	362,359	(380,159)	-	14,915	204,592

Note: total Charity restricted funds amounts to: £173,508

Unrestricted funds

General fund	1,686,690	3,039,358	(3,219,801)	(7,555)	(172,915)	1,325,777
Designated fund	60,000	-	-	-	158,000	218,000
Total unrestricted funds	1,746,690	3,039,358	(3,219,801)	(7,555)	(14,915)	1,543,777

Note: total Charity results:

General funds: £1,089,727

Designated funds; £218,000

Total unrestricted funds: £1,307,727

Total Funds	1,954,167	3,401,717	(3,599,960)	(7,555)	-	1,748,369
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Note: Total Charity funds amounts for £1,481,235

16. Group analysis of net assets between funds (current year)

Current Year	General Unrestricted	Restricted	Total 2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Fixed Assets			
Tangible fixed assets	4,417	-	4,417
Intangible fixed assets	11,111	-	11,111
Investments	823,269	-	823,269
	838,797	-	838,797
Net current assets			
Current assets	804,356	361,655	1,166,011
Current liabilities	(301,511)	-	(301,511)
	502,845	361,655	864,500
Total net assets	1,341,642	361,655	1,703,297

Note: Total Charity net assets:

Unrestricted: £1,124,854

Restricted: £330,544

Prior Year	General Unrestricted	Restricted	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Fixed Assets			
Tangible fixed assets	4,555	-	4,555
Intangible fixed assets	30,803	-	30,803
Investments	1,134,708	-	1,134,708
	1,170,066	-	1,170,066
Net current assets			
Current assets	787,194	204,592	991,786
Current liabilities	(413,483)	-	(413,483)
	373,711	204,592	578,303
Total net assets	1,543,777	204,592	1,748,369

Note: Total Charity net assets:

Unrestricted: £1,307,727

Restricted: £173,508

17. Related Parties and Connected organisations note

17a. Related parties note

During the financial year, there were no related party transactions that required disclosure in the accounts (2023: Nil). No trustee or other related party received any remuneration or other benefits from the charity during the year. Furthermore, no loans were made to or outstanding from any trustees or related parties. The trustees have confirmed that they have no material interest in any contract or arrangement entered into by the charity during the year.

17b. Connected organisations

During the year, grants were made to a number of member organisations whose chief executive officers sit on the Board of Family. These members and their outstanding balances for the year were, Hope Village Society (£0, (2023 £2,702)), Farm Orphans Support Trust (£3,332 (2023 £4,432)), First Step Cambodia (£0, (2023 £1,702)), Paicabi (£1,425 (2023 -£1,702)) and Uyisenga Ni Imanzi (£1,425 (2023 £0)). The amounts awarded in the year can be found in note 6 (a).

18. Subsidiary companies and results

EveryChild, EveryChild Trading Limited, ECT and CCFGB

EveryChild (registered charity number 1089879 and company number 4320643; registered in England and Wales) EveryChild Trading Limited (formerly TROTC Limited) (Company number 2702857; registered in England and Wales), The European Children's Trust (ECT) (registered charity number 803070 and company number 2485690; registered in England and Wales) and The Christian Childrens Fund of Great Britain (CCFGB) (registered charity number 287545 and company number 1738194; registered in England and Wales) are subsidiaries of Family since 1 October 2016.

Two Trustees from the Board of Family for Every Child and the Chief Executive Officer of Family form the Board of Directors of EveryChild, EveryChild Trading Limited, ECT and CCFGB. Family owns the whole of

the ordinary share capital of EveryChild Trading Limited, consisting of 100 shares, and is the sole member of ECT and CCFGB all of which are limited by guarantee and have no share capital.

During the year these companies were dormant and have no significant transactions to report. The relating SOFA and Balance sheets have £nil balances at the end of the period. Accordingly these subsidiaries have not been consolidated in the accounts on the grounds of immateriality.

Family Alliance

Family funded the set up and formation of a US-based not-for-profit organisation, called Family Alliance (Employer Identification Number (EIN) 46-5518730), in April 2014. Family Alliance's charitable purpose is "providing supportive and caring family environments for children by funding learning and research services of organisations that establish and share with others best practices in children's care, and establish and maintain such programs worldwide". This contributes to and is part of Family's charitable objects. Family's main aim in setting up Family Alliance is to widen its presence in the US philanthropic market and raise funds for Family to deliver its mission.

Family is the sole member of Family Alliance and has 100% of the voting power of the membership. It has full control over the by-laws of the organisation. One of Family's trustees sits on the Board of Directors of Family Alliance, while Family's Chief Executive Officer and two support staff provide in kind support in the development and administration of the organisation.

The Board of Family Alliance has committed to contribute to the implementation of Family's global strategic objectives through fundraising and external relations activities in the US, to raise the profile of children's care issues, and to promote Family's work.

Family provided net grant funding of £Nil (2023 - £9,125) to Family Alliance during the year.

Family New Zealand Trust

In May 2017 Family funded the set up and formation of a New Zealand based charitable trust, called Family for Every Child New Zealand Trust (Family NZ) (Company No.2670471, Charity Reg. No. CC54645). Family NZ's charitable purpose is to promote the care, protection and development of children and young people who are without family care or who are at risk of losing family care. Family NZ's mission is to support the global work of Family to enhance the care of children worldwide. This will be achieved by mobilising supporters, donors and partners in New Zealand through fundraising activities and through building strategic partnerships in New Zealand.

One of Family's trustees and the CEO of Family are on the Board of Directors of Family NZ. Family has the power, through the trust deed of Family NZ, to remove trustees from the Board of Family NZ and Family's consent is required before Family NZ's Board appoint new Trustees. The Board of Family NZ has committed to contribute to the implementation of Family's global strategic objectives through fundraising activities in NZ, to support and promote Family's work globally. Family's staff provide in kind support in the development and administration of the organisation and delivery of fundraising activities.

As discussed in the Trustees report, by the end of March 2024, we had over six thousand regular givers base giving a total of £1,048k (2023 - £1,030k) during the financial year. Family NZ granted this income to Family to support its charitable activities.

Family provided net grant funding of £1.019m (2023 - £1.035m) to Family New Zealand Trust during the year.

A summary of the results of Family Alliance and Family New Zealand Trust, which have been consolidated into these financial statements, are shown below:

(a) Summary of the results of Family Alliance and Family New Zealand Trust

	Family Alliance		Family NZ	
	2024 Total	2023 Total	2024 Total	2023 Total
	£	£	£	£
Income from donations				
Donation from Family for Every Child	-	9,125	1,018,696	1,035,112
Individual Giving	-	-	1,048,110	1,037,958
Government grants	-	-	-	-
Total income	-	9,125	2,066,806	2,073,070
Expenditure on				
Raising funds	1,843	8,590	1,018,660	990,813
Charitable expenditure	-	-	1,048,110	1,037,958
Total expenditure	1,843	8,590	2,066,770	2,028,771
Net income / (expenditure)	(1,843)	535	36	44,299
Exchange rate gain / (loss)	30	(39)	(17,449)	(7,516)
Net movement in funds	(1,813)	496	(17,413)	36,783
Funds brought forward	52	(444)	267,083	230,300
Funds carried forward	(1,761)	52	249,670	267,083

(b) Summary of the results of Family Alliance and Family New Zealand Trust

	Family Alliance		Family NZ	
	2024 Total	2023 Total	2024 Total	2023 Total
	£	£	£	£
Assets				
Current assets				
Debtors, prepayments and accrued income	-	-	10,760	2,048
Cash and bank	15,009	15,716	374,162	382,001
Total current assets	15,009	15,716	384,922	384,049
Liabilities	(16,770)	(15,664)	(135,252)	(116,966)
Net assets	(1,761)	52	249,670	267,083
Total unrestricted funds	(1,761)	52	249,670	267,083

Reference and administrative details

Board of Trustees

Chair

Rita Panicker (Chair term starting from March 2023)

Rekha Nathoo (Chair term ending March 2023)

Vice Chair

Blessing Mutama (Chair term starting from March 2023)

Zenaida Rosales (Vice Chair term ending March 2023)

Other trustees

Abla El-Badry (term starting March 2023)

Chamreun Yaim (term starting March 2023)

Chaste Uwihoreye

Ian Hanham (Treasurer term ending March 2023)

Iván Zapata Zamora

Joanna Trigg

Nick Scott (term starting March 2023)

Patrick Obonyo

Phil Crosby (Treasurer term starting March 2023)

Ron Gutierrez (term starting March 2023)

Stella Duque Cuesta (term ending March 2023)

All trustees give their time voluntarily and no trustee benefits from the Charity. Trustee expenses in relation to Family are set out in note 9 to the financial statements.

Executive officers

Chief Executive Officer

Amanda Griffith

Director of Fundraising & Communications

Andrea Thompson

Director of Alliance Programme

Lopa Bhattacharjee

Director of Finance and Corporate Resources

Katanu Mwosa

Professional advisors

Auditors

Haysmacintyre

10 Queen Street Place I

London

EC4R 1AG

Solicitors

Bates Wells Braithwaite
10 Queen Street Place
London
EC4R 1BE

Bankers

Lloyds Bank
39 Threadneedle Street
London
EC2R 8AU

Registered office

75 King William Street
London
EC4N 7BE

Charity Registration Number: 1149212

Company Registration Number: 08177641

Thank you

The generosity of individual donors and organisations enables our alliance to continue our work towards achieving change for children and families around the world. We would like to say thank you to all of the individuals who have supported us. We also wish to extend our heartfelt thanks to the following organisations, who have enabled us to support children and families over the last year:

Comic Relief

Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys,
a project of New Venture Fund

Oak Foundation: United for Boys

Porticus: Supporting Ukrainian Children and Families in Italy, Bulgaria and Greece

Miracle Foundation

Harrison Frank Family Foundation

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