

THE FRONTLINE ORGANISATION

England & Wales · Charity number 1163194

Details

Other names FRONTLINE; THE FRONTLINE

Status Registered

Legal form Charitable company

Company number [09605966](#)

Registered 2015-08-19

Register [View on the Charity Commission register](#)

Contact

Address Coram Campus
41 Brunswick Square
London
WC1N 1AZ

Phone 02037613684

Email charitycommission@thefrontline.org.uk

Website <http://www.thefrontline.org.uk/>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT:1) THE ADVANCEMENT OF EDUCATION AND TRAINING IN PARTICULAR (BUT WITHOUT LIMITATION) IN THE FIELDS OF SOCIAL WORK AND SOCIAL CARE AND ALLIED FIELDS BY PROVIDING TRAINING COURSES WHICH COMBINE STUDY-BASED LEARNING AND SUPERVISED PRACTICE-BASED LEARNING, AND BY ANY OTHER RELEVANT METHODS.2) THE ADVANCEMENT OF PHYSICAL AND MENTAL HEALTH AND THE PREVENTION AND RELIEF OF POVERTY, IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROMOTING HIGH QUALITY PRACTICE AND LEADERSHIP IN THE FIELDS OF SOCIAL WORK AND SOCIAL CARE AND ALLIED FIELDS TO IMPROVE STANDARDS OF SOCIAL CARE.

Activities: Frontline recruits and develops outstanding individuals to be social workers and leaders to transform the lives of the most vulnerable children and families.

Classification

- **How:** Provides Services, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£23,534,000	£22,613,000	£9,915,000	145
2024-08-31	£25,227,000	£24,506,000	£8,994,000	167
2023-08-31	£26,174,000	£25,218,000	£8,273,000	176
2022-08-31	£24,792,000	£23,819,000	£7,317,000	194
2021-08-31	£23,511,000	£22,088,000	£6,344,000	200

Trustees

Name	Role	Appointed
Anthony Edward Timpson CBE KC		2025-09-29
Brigitte Jordaan		2024-06-05
Christin Owings		2024-06-17
Clare Schmid		2025-09-29
Eric Wedge-Bull		2024-11-13
Faiza Khan		2024-04-04
Jacob Rosenzweig		2017-12-07
John Shield		2023-10-24
Niketa Sanderson-Gillard		2025-01-16
Oliver Gayle		2015-05-22
Sir Christopher William Kelly		2025-09-29
Susan Macmillan		2019-09-24
Timothy John Aldridge		2019-03-07

THE FRONTLINE ORGANISATION

England & Wales - Charity number 1163194

Accounts

Annual report and accounts 2024-25





Our vision is a society where no child's life chances are limited by their family or social circumstances.

Our mission is to make life better for children at risk of harm, by improving the services that support them.

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Welcome from the chair and chief executive officer



Edward Timpson KC CBE

Chair

I am delighted to start my tenure as chair of Frontline's board by sharing these impressive accomplishments, which Frontline has achieved over the past year. Ever since my parents started fostering 45 years ago, I have understood just how demanding, vital and fulfilling it can be supporting vulnerable children.

I would like to share my thanks to everyone at Frontline and beyond who has made this work possible. Firstly, to Mary and her committed staff team – thank you for all you do to achieve change for children every day. Also, to my fellow trustees; I very much look forward to working with you to support Frontline's excellent work.

Finally, I would like to personally thank all kind supporters of Frontline, some of whom are listed later in this report. Without your generous support, Frontline's vital work making life better for children at risk of harm would simply not be possible.



Mary Jackson

Chief Executive Officer

Frontline's vision is of a society where no child's life chances are limited by their family or social circumstances. For the hundreds of thousands of children in England who are at risk of harm each year, this vision is sadly far from reality. That's why we have played a crucial role in developing excellent practice, leadership and innovation in children's services over the last 13 years.

This year has been a time of change for Frontline, and for the wider sector.

We have widened the scope of our work to include all professionals working with children at risk of harm, reflecting government reforms which seek to improve multi-agency collaboration.

We have launched new national leadership programmes and worked with local authority partners to provide custom training that suits their specific needs and helps them navigate the shifting sector landscape.

We have expanded our direct work with young people and funded a record number of pioneering projects through our Innovation programme.

All while continuing to recruit and train excellent new social workers through Approach Social Work and supporting our Fellowship community to develop the skills they need to create positive change in the sector.

With all these new and exciting developments the one thing that has not changed is our resolute determination to make life better for children at risk of harm, by working in collaboration with the professionals to improve the services supporting them.

In the coming year, as the sector continues to navigate the reforms and growing risks such as online and extrafamilial harm, we will be there, alongside our partners: an ally and, when necessary, a critical friend. I want to end by saying thank to the people who are the heart of Frontline: our partners, our participants, our fellows, our young people, our supporters, our board and of course each of my fantastic colleagues working hard to achieve our mission.

Background

Frontline is a charity with a mission to make life better for children at risk of harm.

We work in partnership with local and national government, social workers and the wider children's social care sector to improve the services that these children rely on.

Our work

Every year, hundreds of thousands of children are at risk of harm across England. These children often face multiple challenges such as abuse, neglect, domestic violence, substance abuse and poverty. They are more likely to experience emotional, educational and mental health difficulties and increased risk of crime, drug misuse and child exploitation. The right support from a professional, such as a social worker, can and does make a positive difference for these children, but too many don't get the support they need.

Challenges like staff shortages in social work create a dangerous cycle in which the already stretched capacity of the workforce is pushed even further, leading to professionals facing more pressure. In addition, widely held negative public perceptions make establishing trusting relationships with families even more difficult. That's where Frontline comes in.

We work to make life better for children at risk of harm. We train and develop more than 1,000 social workers each year. We work with local authorities, central government and across the sector to improve services for children. We train leaders in the sector to put children at the heart of decision making and to drive systems change. And we provide life-long development, support and funding to our Fellowship – a community of over 4,000 professionals who have all received training from Frontline.

Our vital work to improve the lives of vulnerable children is only possible thanks to the support of our funders; a huge thank you to all the trusts, foundations, businesses and individuals who have supported us in the last year





Trustees' report

Key achievements and performance in 2024-25

Expanding our support to all professionals helping children at risk of harm

In a year that has seen child exploitation, grooming and care home pressures dominate headlines, the need for different agencies to get better at working together to protect children has never been clearer.

We began 2025 with the launch of our new strategy, which expands our approach to include more

professionals working in children's services, in addition to social workers. In the words of our revised mission statement, our goal is to make life better for children at risk of harm by improving the services that support them.

This renewed focus aligns us closely with government reforms which aim to strengthen collaboration within family help services and between different agencies with a responsibility for safeguarding children.





Supporting excellent practice

Despite our broadened strategy, developing great practice in children's social work remains a top priority for us. Through **Approach Social Work**, we recruit people who might not have thought of social work as a career – both graduates and career changers – to join the profession, equipping them with the skills they need to become exceptional practitioners, specialising in child protection.

We delivered a successful year of Approach Social Work, with 447 participants in the 2024 cohort completing their first year, based in 68 local authorities. We also kicked off our 2025 cohort with 500 participants.

An important addition to the programme is our innovative **Practice Quality Measure**, which evaluates the growth of participants' practical social work skills in the first year of the programme. We believe this is the first practice measure of its kind for social work, and we are excited to work alongside our partners to expand it beyond year one of the programme. Our pilot demonstrated some exciting results – namely showing how trainee social workers on Approach have improved their practice skills by 81% in just one year.

Thanks to funding from the Monday Charitable Trust, we launched our **Practice Development Series** for our fellows, in which specialist experts delivered tailored sessions on a range of topics to contribute to continuing professional development. 100% of the fellows who attended this pilot series were either satisfied or very satisfied.

"I really enjoyed the sessions I attended as they helped me to see things from a wider lens rather than just my own experiences within my own LA – they have helped me to go back to consider my own values and ethics."

Practice Development Series attendee

Empowering leaders and workforce development

Even the best social workers and professionals need to operate in an environment that develops them and empowers them to do their best work. That's why we have long worked to develop strong leadership in the sector.

We were pleased to introduce two new leadership programmes in 2024 and 2025. Both programmes equip participants to lead with confidence, navigate the changing landscape of the sector, and create supportive, child-focused cultures for their teams. We launched **Progress Leadership** in 2024, training the first cohort of team managers in 2025. **92%** of these participants rated their experience of coaching as good or very good, while **96%** were satisfied or very satisfied with the programme. As the financial year ended, we prepared to open applications for **Advance Leadership**, for heads of service and equivalent, with recruitment still underway at the time of writing.

"I feel this programme has reignited a passion for social work."

Progress Leadership participant

We also created **tailored training**, commissioned by several partners to meet their individual service needs – a testament to both our expertise and trusted relationships in the sector. We reached around 800 professionals, with feedback consistently strong: 100% of respondents rated the quality of content we provided as good or very good and 98% rated our facilitation as good or very good.

Our second year of **Step Forward**, funded by The Garfield Weston Foundation, was delivered this year, for aspiring leaders in the sector. We had 62 participants complete the second cohort, including attending a residential in which 96% of attendees felt that the programme helped them identify a solution to enact the change needed in their organisation. 2025 also saw the start of the third and final cohort of the programme.

"I have since applied for a role and was successful in securing the job! I am now moving into a position of leadership feeling confident and with a tool bag from the programme."

Step Forward participant





This year we held our third **Frontline Awards**, recognising excellent practice, leadership and innovation in children's services, and highlighting the resilience and achievements of some remarkable young people. It was a fantastic evening of celebration alongside more than 100 guests, including social workers and young people from across England, as well as then children's minister Janet Daby, safeguarding minister Jess Phillips and education select committee chair Helen Hayes MP.

Increasing our work with young people

As we continue to advocate for young people at risk of harm, our direct work with young people has grown significantly over the last year, thanks to funding from The Swire Charitable Trust. Frontline's **Young People Advisory Board** increased to nine members, and they, along with our experts-by-experience group and team of care-experienced assessors, all continued to ensure that the voices of those with experience of the care system help to strengthen and shape our work.

"Being part of the board gives me the opportunity to use my experience to make a difference, helping change the system for others like me."

Young People Advisory Board member



Enabling positive systems change

Encouraging innovation and driving change across the sector are always at the forefront of our work. The **Fellowship**, which is made up of over 4,000 members, continues to be a force for change, innovation and improvement. To help fellows create the greatest possible impact for children, and for the sector, we invest in building their practice skills, developing their careers and supporting them to contribute to culture change.

This year, we developed our policy work through submissions to government inquiries and meeting with parliamentarians to discuss system reform. Our **Fellow Policy Advisory Group** launched and from 2026 will meet quarterly to help us develop strong policy positions that reflect the voices of both social workers and care-experienced young people.

Our annual **Frontline Exchange**, funded by The Monday Charitable Trust, brought professionals together to explore vital topics for the sector in 2025, including on young asylum seekers and

refugees, criminal and sexual exploitation of children, and youth violence. **Frontline Talks** is one of our newest event series, where a broad range of guest speakers share their projects, research and areas of interest for our community. We also kicked off our **Frontline Presents** events which offer an opportunity to hear from expert keynote speakers, as they talk about essential topics centred around keeping children safe from harm. Across the year, over 1,500 attendees joined us for 13 different events.

Our **Innovation programme**, funded by Marshall Wace, teaches innovation skills to fellows and gives them the chance to pitch their ideas to receive further support and funding from Frontline. Four innovative projects were piloted this year, while 20 more fellows took part in the programme to develop ideas for 2026. We have secured additional funding for the next two years of the Innovation programme, and thanks to our new supporter The Portal Trust, we are excited to open up the programme to young people with experience of social work and professionals like youth workers, in addition to our fellows, for future cohorts.

Fundraising at Frontline

Fundraised income is essential to Frontline, as it enables us to carry out transformational work that supports our wider mission. All our work with young people, and the support we provide to our Fellowship, is voluntarily funded. We raise funds primarily from trusts and foundations, businesses and individuals, through challenge events and digital appeals. All our fundraising is carried out by in-house fundraisers employed directly by the charity.

We are registered with the fundraising regulator and comply with the code of practice. We received no complaints about our fundraising or compliance with the regulator in the last 12 months. We also have not worked with any 'on behalf' fundraisers in the last 12 months. We monitor our fundraisers and hold regular reviews of the fundraising code of practice, and we track compliance of the code through fundraisers' performance reviews and donor feedback. We are guided by our donation due diligence policy. To protect vulnerable people, we provide clear guidance on recognising vulnerability and train fundraisers in ethical practices such as using clear communication and offering easy opt outs.

Looking ahead

In 2025–26 and beyond we will be working to deliver the five main objectives set out in our 2025–28 strategy:

- To train and develop 1,000+ social workers each year
- To develop and maintain relationships with key stakeholders
- To train leaders in the sector and mission-aligned roles
- To support, develop and fund our community of fellows
- To run an efficient, effective organisation with a culture of freedom and responsibility



Overview of financial activities

Financial review for the year

Total income for the year was £23.5m, compared to £25.2m in the previous period, with the principal source of income being the central government contract for Approach Social Work. The value of donations in kind is still a significant income source, albeit reduced to £601k compared to 2024 (£844k).

Our fundraising income came to £1.05m for the year thanks to continued support from regular funders Garfield Weston Foundation, Marshall Wace and Purposeful Ventures, among others, and increased funding from Monday Charitable Trust and AKO Foundation. We also continued to engage fellows, participants and the wider public in our challenge events such as the London Landmarks Half Marathon, Hackney Half and Stride Through Summer and secured sponsorship for the Frontline Awards.

Our newly-established business development team generated £275k of trading income across the first Progress Leadership cohort and a portfolio of commissioned training and consultancy for local authorities (including systemic practice, motivational interviewing and leadership development), reaching 800 practitioners and delivering approximately £74k contribution in its first year. In addition, we delivered a one-off Department for Education-commissioned package of online leadership modules linked to the Pathways programme, generating £138k income, which will not repeat in future years.

Total expenditure for the year was £22.6m, down from £24.5m in 2024.

Overall net income was also slightly higher at £0.9m compared to £0.7m in the previous period.

At 31 August 2025, the charity had net current assets of £9.9m. In line with our cash management policy, surplus cash is invested in fixed rate deposits generating low risk returns.

At 31 August 2025 the charity held total funds of £9.9m, represented by restricted, unrestricted funds and designated funds.

Restricted funds

Restricted funds are those that are subject to special trusts specified by the donor and can only be used

for the specified purpose. The charity retained £196k of restricted funds at the end of the year.

Unrestricted funds

Unrestricted funds are available to use for the purposes of the charity as the trustees see fit. The charity had unrestricted reserves of £9.1m at the end of the period. In addition, at 31 August 2025 the charity had designated funds of £0.6m and tangible fixed assets of £0.1m.

Reserves policy

The charity holds free reserves in order to:

- provide working capital to finance day-to-day operations;
- provide a safeguard against the risks of unforeseen liabilities and expenditure and shortfalls in income; and
- enable the charity to develop and implement new business models should it lose a major contract.

The necessary level of free reserves is determined by conducting a risk-based assessment of factors likely to reduce income or increase expenditure, working capital requirements and the costs associated with moving to a new business model. The trustees have therefore set a free reserves target of £7.5m, to be reviewed every 12 months. The charity's free reserves at the end of the year were £9.1m which is 121% of the target.

During the period, the trustees have designated £0.6m to cover the anticipated costs of a number of initiatives to improve the charity's impact which are being considered during the year. These include the development of new training programmes, investment in AI software and an amount for a future tax liability associated with ordinary commuting.

Having considered the level of our free reserves, cash flow forecasts and the level of designated funds to mitigate any reduction in income as a result of a payment by results mechanism, the trustees consider the charity to have sufficient resources to continue for the foreseeable future. The accounts have therefore been prepared on the basis that the charity is a going concern.

Risks and uncertainties

Frontline's trustees have overall responsibility for risk management and they recognise that for risks to be identified and managed successfully, there needs to be shared accountability throughout the

organisation. The finance, audit and risk committee has been delegated the authority to review the risk management systems and make appropriate recommendations to the board. Our risk register is reviewed by the leadership team and by the finance, audit and risk committee on a quarterly basis. The key risks that we have identified and are managing are caused by the performance-related conditions on our income from government: lower levels of recruitment and/or higher levels of attrition for Approach Social Work.

Structure, governance and management

The Frontline Organisation is a registered charity and company limited by guarantee in England and Wales. It is governed by its Memorandum of Association and Articles of Association, last revised in February 2023. The charity's trustees are also its members and the company directors. This annual report containing the information required by company law in a directors' report. Any person who is willing to act as a trustee, and who would not be disqualified from acting, may be appointed by a majority decision of the trustees. One position on the board is reserved for a Frontline fellow. The trustees take into account the skills and composition of the board when making such appointments. New trustees receive a comprehensive handbook that helps them to understand both the organisation and their own responsibilities. They also meet with key management personnel. The trustees are responsible for the governance and strategic direction of The

Frontline Organisation and make decisions in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. The board meets at least four times a year. Day-to-day management is delegated by the trustees to the chief executive and some matters are delegated to the board committees in line with their terms of reference. The board committees in operation during the period were:

Finance, audit and risk committee

This committee meets on a quarterly basis and is responsible for reviewing annual and longer term budgets, monitoring financial performance and reviewing the charity's financial controls and risk management.

Programme quality committee

This committee meets at least three times a year and additionally as necessary. It is responsible for providing guidance and challenge on programme content and delivery, in order to improve programme quality.

Remuneration committee

This committee meets at least once a year and considers the pay and remuneration of the senior leadership team and charity-wide pay increases. Decisions are taken in line with the charity's pay and promotion policy and role bandings.

Nominations committee

This committee meets as required. It evaluates the suitability of all proposed trustee nominations and determines and addresses any key strategic skills shortages of the board.



Statement of trustees' responsibilities

The trustees, who are also directors of The Frontline Organisation for the purposes of company law, are responsible for preparing the trustees' report (including the strategic report) and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare the annual report and financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are not aware of any relevant audit information that has not been disclosed to the charity's auditors. The trustees have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' report on pages 6-15, including the strategic report, is approved and signed on behalf of the board of trustees by:



Edward Timpson KC CBE
Trustee and Chair, Frontline



Oliver Gayle
Vice Chair, Frontline

Date: 4 February 2026

Reference and administrative details

Registered name

The Frontline Organisation

Working name

Frontline

Charity number

1163194

Company number

09605966

Address of principal office and registered address

Coram Campus
41 Brunswick Square
London
WC1N 1AZ

Website

www.thefrontline.org.uk

Trustees

Tim Aldridge
Oliver Gayle
Lord Tony Hall
(resigned 31 December 2025)
Theresa Jacob
(resigned 29 November 2024)
Brigitte Jordaan
Sir Christopher Kelly
(joined 29 September 2025)
Faiza Khan
Susan Macmillan
Jeremy Newman
(resigned 16 July 2025)
Christin Owings
Jacob Rosenzweig
Niketa Sanderson-Gillard
(joined 16 January 2025)
Clare Schmid
(joined 29 September 2025)
John Shield
Anthony Edward Timpson CBE
(joined 29 September 2025)
Eric Wedge-Bull
(joined 13 November 2024)
Laura Eden
(joined 19 November 2024, resigned 20 January 2025).

Chief Executive

Mary Jackson

Bankers

Lloyds Bank
95 George Street
Croydon
Surrey
CR9 2NS

External Auditors

Forvis Mazars LLP
2nd Floor
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Solicitors

Rradar Limited
6 Beacon Way
Hull
HU3 4AE



Independent auditor's report

Opinion

We have audited the financial statements of The Frontline Organisation (the 'charity') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash flows, 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 FRS 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 charity's affairs as at 31 August 2025 and 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 charity 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 charity'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 other information comprises the information included in the Report of the Trustees, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 Report of the Trustees which includes the strategic report and the report of the trustees 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 report of the trustees included within the annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the report of the trustees.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees 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 charity'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 charity 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the charity and its environment, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulations.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Companies Act 2006, the Charities Act 2011 and the Charities Statement of Recommended Practice.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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 the audit report

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



Nicola Wakefield (Mar 17, 2026 14:25:26 GMT)

Nicola Wakefield

(Senior Statutory Auditor)

for and on behalf of

Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

6 Sutton Plaza,

Sutton Court Road,

Sutton, Surrey, SM1 4FS

Date: **17/03/2026**

Financial statements



Statement of financial activities for the year ended 31 August 2025

(incorporating an income and expenditure statement)

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Income from:						
Donations	2	1,134	-	517	1,651	1,831
Charitable activities	4	21,659	-	-	21,659	23,096
Other		224	-	-	224	300
Total income		23,017	-	517	23,534	25,227
Expenditure on:						
Raising funds	5	-	-	271	271	918
Charitable activities	5	22,145	-	197	22,342	23,588
Total expenditure		22,145	-	468	22,613	24,506
Net income		872	-	49	921	721
Transfer of funds		400	(400)	-	-	-
Net movement in funds		1,272	(400)	49	921	721
Reconciliation of funds:						
Total funds brought forward		7,847	1,000	147	8,994	8,273
Total funds carried forward		9,119	600	196	9,915	8,994

All activities relate to continuing activities. There are no other recognised gains and losses.

The notes on pages 23–31 form part of these financial statements.

Balance sheet

as at 31 August 2025

The Frontline Organisation, Company number 09605966

	Note	Total 2025 £'000	Total 2024 £'000
Fixed assets:			
Tangible fixed assets	9	64	60
Total fixed assets		64	60
Current assets:			
Debtors	10	3,052	1,512
Cash at bank and at hand		11,043	10,226
Total current assets		14,095	11,738
Liabilities:			
Creditors: Amounts falling due within one year	11	(4,244)	(2,804)
Net current assets		9,851	8,934
Total assets less current liabilities		9,915	8,994
Total net assets		9,915	8,994
The funds of the charity:			
Restricted income funds	12	196	147
Unrestricted general funds	12	9,119	7,847
Designated funds	12	600	1,000
Total funds		9,915	8,994

The financial statements were approved by the trustees on 4 February 2026 and signed on their behalf by:



Edward Timpson KC CBE
Trustee and Chair, Frontline



Oliver Gayle
Vice Chair, Frontline

Statement of cash flows for the year ended 31 August 2025

	Note	Total 2025 £'000	Total 2024 £'000
Net cash provided by operating activities:	A	683	284
Cash flows from investing activities:			
Dividends, interest and rents from investments		178	209
Purchase of property, plant and equipment		(44)	(31)
Net cash provided by investing activities		134	178
Change in cash and cash equivalents in the reporting period		817	462
Cash and cash equivalents at the beginning of the reporting period		10,226	9,764
Cash and cash equivalents at the end of the reporting period	B	11,043	10,226

Notes to the statement of cash flows

A: Reconciliation of net income to net cash flow from operating activities

	Total 2025 £'000	Total 2024 £'000
Net income for the reporting period (as per the statement of financial activities)	921	721
Adjustments for:		
Depreciation charges	40	44
Dividends, interest and rents from investments	(178)	(209)
Decrease in debtors	(1,540)	599
(Decrease)/Increase in creditors	1,440	(871)
Net cash provided by operating activities	683	284

B: Analysis of cash and cash equivalents

	Total 2025 £'000	Total 2024 £'000
Cash in hand	5,202	4,549
Notice deposits (less than 3 months)	5,841	5,677
Total cash and cash equivalents	11,043	10,226

Notes to the financial statements

for the year ended 31 August 2025

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Charities Act 2011. The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS102') and the Accounting and Reporting by Charities: Statement of Recommended Practice ('Charities SORP (FRS 102)') have been followed in the preparation of these financial statements. The Frontline Organisation meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of the going concern basis is appropriate and have identified no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of 12 months from the date of approval of the financial statements.

Income recognition

All income is recognised in the statement of financial activity as soon as the charity has entitlement to the income, the receipt is probable and the amount is quantifiable.

Donations are recognised on receipt. Grant income is not recognised, and deferred when received in advance, where there are explicit or implied terms that require the funds to be spent in a future period or there are other unfulfilled conditions outside the control of the charity.

For contracted income, entitlement is determined according to the stage of completion of the services in accordance with the rules set out in FRS 102.

Donations in kind

Donations in kind are included at the value to the charity to the extent that this can be quantified and are recognised when received.

Expenditure

Expenditure is recognised on an accruals basis. It has been classified under headings that aggregate all costs relating to that activity and include irrecoverable VAT. Shared costs are apportioned on a basis consistent with the use of resources. Support costs have been allocated to the raising of funds and charitable activities directly where applicable and then on the basis of costs of activities undertaken directly and staff numbers as set out in Note 6. They include the costs of all activities not directly engaged in charitable or fundraising activities.

Pension costs

The charity operates a defined contribution pension scheme for all eligible members of staff. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Any gains or losses arising on translations are reported as part of the transaction within the statement of financial activities and are not material; they are therefore not disclosed separately.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised. Depreciation is charged on a straight line basis beginning in the month in which the asset is brought into use at the following annual rates:

— Furniture and fittings	25% p.a.
— Computer equipment	33.33% p.a.
— Server and firewall	20% p.a.
— Leasehold improvements	dependent on the term of the relevant lease

Current investments

Surplus cash is held on fixed term deposit. Deposits maturing in more than three months are recognised at transaction price as current investments and treated as a basic financial asset.

Liabilities

Future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Fund accounting

Unrestricted funds represent monies which may be applied for any purpose within the charity's objects.

Designated funds represent monies which the charity's trustees have designated for use on specific activities or for specific purposes.

Restricted funds are funds received with specific conditions attached and are restricted for use on those activities only.

Volunteers

The charity has benefited from a small number of short term, general administrative volunteers in the head office but as it is not possible to accurately measure the value of their contribution, it has not been recognised in the statement of financial activities.

Tax

The charity is exempt from income and corporation tax on income and gains to the extent that they are applied for its charitable objects.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

2. Donations and legacies

	Unrestricted £'000	Restricted £'000	Total 2025 £'000	Total 2024 £'000
Donations	227	5	232	327
Donations in kind (note 3)	601	-	601	844
Grants from charitable bodies	306	512	818	660
	1,134	517	1,651	1,831

3. Donations in kind

	Unrestricted £'000	Restricted £'000	Total 2025 £'000	Total 2024 £'000
Professional services	601	-	601	804
Software licences	-	-	-	40
	601	-	601	844

4. Income from charitable activities

	Unrestricted £'000	Restricted £'000	Total 2025 £'000	Total 2024 £'000
Central government contracts	21,409	-	21,409	23,096
Local authority fees	250	-	250	-
	21,659	-	21,659	23,096

5. Expenditure

	Activities undertaken directly £'000	Bursary & LA funding £'000	Support costs £'000	Total 2025 £'000	Total 2024 £'000
Raising funds	209	-	62	271	918
	209	-	62	271	918
Charitable activities					
Participant recruitment	1,163	-	351	1,514	1,599
Participant leadership development	6,351	11,030	2,789	20,170	21,479
Fellows programme	530	-	128	658	510
	8,044	11,030	3,268	22,342	23,588
Total expenditure	8,253	11,030	3,330	22,613	24,506

Bursary & LA funding represents the payment of bursaries to participants and Local authorities in Year 1 of the ASW programme. All bursaries are given to individuals and no support costs have been allocated to them.

Expenditure on charitable activities includes £601k (2024: £844k) of donations in kind.

6. Support and governance costs

	Basis of allocation	Total 2025 £'000	Total 2024 £'000
Support costs			
Financial management	Activities undertaken directly	398	331
Human resources	Employee headcount	538	559
Information systems and technology	Permanent staff FTE	389	348
Premises and overheads	Permanent staff FTE	339	430
Operations and management	Activities undertaken directly	498	315
Professional fees, governance & compliance	Activities undertaken directly	775	99
External relations	Activities undertaken directly	393	280
		3,330	2,362
Governance costs			
External auditors' remuneration – audit services		22	21
Management liability insurance		4	4
Total		26	25

7. Net income

	Total 2025 £'000	Total 2024 £'000
This is stated after charging:		
Auditors' remuneration	22	21
Depreciation	40	44
Operating leases	220	296

8. Staff costs

A. Staff costs

	Total 2025 £'000	Total 2024 £'000
Wages and salaries	6,856	7,877
Pension	523	593
Social security	697	776
Termination payments	1	40
Agency & seconded staff	93	281
	8,171	9,567

The total amount of termination payment for the period was £1,290 (2024: £39,814).

B. Average headcount

The average monthly number of employees during the period, including agency staff and secondees, was:

	Headcount	2025 FTE	Headcount	2024 FTE
Average headcount – full time	120	120	142	142
Average headcount – part time	63	25	61	25
	183	145	203	167

C. Higher paid employees

Number of employees whose emoluments for the period fall:

	2025	2024
Between £60,000 and £69,999	8	10
Between £70,000 and £79,999	2	3
Between £80,000 and £89,999	1	1
Between £90,000 and £99,999	2	1
Between £110,000 and £119,999	-	1
Between £120,000 and £129,999	1	-

Total pension contributions made by Frontline into a defined contribution scheme for the higher paid employees during the period were £93,144 (2024: £98,911).

D. Key management personnel

The key management personnel of the charity consist of the trustees and senior leadership team. The total emoluments paid to the senior leadership team in the period were £484,714 (2024: £513,228).

None of the trustees have been paid any remuneration or received any other benefits from the charity during the period ended 31 August 2025. None of the trustees had travel expenses met by the charity during the period (2024: none).

9. Tangible fixed assets

	Fixtures, fittings and equipment £'000	Leasehold £'000	Total £'000
Cost			
At 1 September 2024	305	85	390
Additions	44	-	44
At 31 August 2025	349	85	434
Depreciation			
At 1 September 2024	244	85	329
Depreciation	40	-	40
At 31 August 2025	285	85	370
Net book value at 1 September 2024	60	-	60
Net book value at 31 August 2025	64	-	64

10. Debtors

	2025 £'000	2024 £'000
Trade debtors	2,822	2
Accrued income	-	1,274
Prepayments	229	232
Other debtors	1	4
	3,052	1,512

11. Creditors

A. Creditors

	2025 £'000	2024 £'000
Amounts falling due within one year		
Trade Creditors	179	231
Deferred Income	2,986	1,604
Accruals	762	691
Taxation and social security	227	218
Other creditors	90	60
	4,244	2,804

B. Deferred income

	2025 £'000	2024 £'000
At 1 September 2024	1,604	1,267
Deferred in the year	2,986	1,604
Released to income in the SOFA	(1,604)	(1,267)
At 31 August 2025	2,986	1,604

Deferred income has arisen from a combination of

- advance receipt of funds for the 2025 Cohort bursary payments relating to September 2025; and
- advance receipt of funds relating to Approach Social Work contract 3 output payment.

12. Movement in funds

	Balance at 1 September 2024 £'000	Income £'000	Expenditure £'000	Transfer £'000	Balance at 31 August 2025 £'000
Restricted funds					
Transformation activities	147	517	(468)	-	196
	147	517	(468)	-	196
Unrestricted funds					
Unrestricted general funds	7,847	23,017	(22,145)	400	9,119
Designated funds – improvement projects	1,000	-	-	(400)	600
Total funds	8,994	23,534	(22,613)	-	9,915

Transformation activities

Brought forward funds include support from the Garfield Weston Foundation to design and deliver a Fellowship leaders programme to accelerate the development of our fellows into leadership positions, creating the urgent change required in the social work system.

Designated funds

During the period, the trustees have designated £0.6m to cover the anticipated costs of a number of initiatives to improve the charity's impact which are being considered during the year. These include new leadership training programmes, investment in AI software and an amount for a future tax liability associated with ordinary commuting.

13. Analysis of net assets between funds

	Unrestricted general funds £'000	Designated funds £'000	Restricted funds £'000	Total 2025 £'000	Total 2024 £'000
Fixed assets	64	-	-	64	60
Net current assets	9,055	600	196	9,851	8,934
Total	9,119	600	196	9,915	8,994

14. Operating leases

At 31 August 2025, Frontline has commitments under non-cancellable operating leases as follows:

	2025 £'000	2024 £'000
Leases which expire		
Within one year	255	222
Within two to five years	510	-
Total	765	222
Lease payments made in the year	220	222

15. Related party transactions

During the period, Frontline received pro bono consultancy support valued at £601k (2024: £659k) from The Boston Consulting Group (BCG). Two trustees had employment with BCG during the financial year. One trustee is currently a Senior Partner and Managing Director at BCG. The other trustee served as a Senior Partner and Managing Director at BCG for the first two months of the financial year.

In addition, donations from trustees totalled £2,229 (2024:Nil). All donations were made on the same terms as those available to other supporters of the charity.

16. Charity information

The Frontline Organisation is a registered charity and a company limited by guarantee (England and Wales) with registered office 41 Brunswick Square, London, WC1N 1AZ.

Thank you

Our work is made possible with the support of the Department for Education and our incredible community of philanthropic funders who donate funds, time and expertise to Frontline to support our mission.





We would like to thank the following organisations and their staff, for their support and friendship this year, as well as the growing and essential collection of individual donors who support our work.

- AKO Foundation
- Alex Timpson Trust
- Andrew & Belinda Scott Charitable Trust
- BCG
- Florence Turner Trust
- Frank Litchfield Charitable Trust
- Garfield Weston Foundation
- Hamptons
- Inner London Magistrates' Court Poor Box
- M&G plc Community Fund
- Marshall Wace
- Monday Charitable Trust
- Portal Trust
- Purposeful Ventures
- Squire Patton Boggs
- Swire Charitable Trust
- System C
- ZVM Rangoonwala Foundation



If you have any questions about our work, please get in touch:

thefrontline.org.uk/contact-us

-  FrontlineChangingLives
-  FrontlineSW
-  Frontline – Changing Lives
-  Frontline_SW

Charity number: 1163194
Company number: 09605966

THE FRONTLINE ORGANISATION

England & Wales - Charity number 1163194

Accounts

Annual report and accounts 2023-24





Our vision is a society where no child's life chances are limited by their family or social circumstances.

Our mission is to make life better for children at risk of harm, by improving the services that support them.

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Welcome from the chair and chief executive officer



Lord Tony Hall

Chair

You are about to learn about the many impressive accomplishments that Frontline has achieved over the past year. I think these achievements speak for themselves, and I would like to say thank you to those who made all this possible. Firstly, I would like to extend thanks to Mary and her amazing staff team, who work hard to achieve change for children and families every day. Also, to my fellow trustees, whose guidance is especially valued during times of uncertainty and change. In particular, I want to say a big thank you to Andy Elvin, Sukriti Sen and Theresa Jacob who stood down earlier this year, and to welcome Eric Wedge-Bull, Christin Owings and Brigitte Jordaan as new trustees. I would also like to personally thank our kind supporters, many of whom you will find listed later in this report. Without your generous support, Frontline's vital work to make life better for children at risk of harm would simply not be possible.



Mary Jackson

Chief Executive Officer

Frontline's vision is of a society *where no child's life chances are limited by their family or social circumstances*. For the 700,000 children in England who rely on social workers each year, this vision is sadly far from reality. That's why we have played a crucial role in developing excellent practice, leadership and innovation in children's social work over the last 11 years.

This past year has been a significant one for Frontline, and for the country. We transitioned the Frontline programme into Approach Social Work, which saw a number of improvements to the training, including an additional year of learning; we held our second annual Frontline Awards to celebrate social workers and care-experienced young people; and unfortunately we said goodbye to the Pathways programme, due to a cut in funding, which was followed by the introduction of Progress Social Work, to provide

continued development for social workers. We've also seen the election of a new government, alongside increasing challenges for the sector such as record numbers of children living in poverty.

Throughout the year, we have had the pleasure of collaborating with so many brilliant organisations and worked with them to address systemic challenges affecting both social workers and families. Without their help we could not have made the progress we have across the last 12 months. I also want to extend my thanks to the brilliant staff who are the core of Frontline – everything we've achieved this year is down to your hard work and continued determination.

I am so proud of all of Frontline's achievements this year. But national data clearly indicates that we still need to see a seismic shift in the way children with social workers are supported across England. There remains a critical need for systems change, across all the services supporting children and their families. Achieving this shift will only be possible with skilled, brave leaders at all levels, who make decisions that are best for children. All our work to date has been driving towards this and this ambition will continue to drive our decisions into 2025 and beyond.

Background

Frontline is a charity with a mission to make life better for children at risk of harm.

We do this by working in partnership with, and providing support and challenge to, local and national government, social workers and the wider social care sector, in order to improve the services that these children rely on.

"Having a social worker means that you have that person you can lean on, someone you can trust and someone you can speak to – someone that is there for you."

Laila, care experienced young person and Frontline expert by experience.



Our work

Every year, around 700,000 children across England need the support of a social worker. These children often face multiple challenges such as abuse, neglect, domestic violence, substance abuse and poverty. They are more likely to experience emotional, educational and mental health difficulties and increased risk of crime, drug misuse and child exploitation.

Social work can and does make a positive difference for these children, but too many don't experience the full support they need. What's more, large numbers of social workers are leaving the profession due to issues such as burnout and mental health. With a staggering vacancy rate of 19% across England in 2023, this means over 7,000 social work positions remained unfilled. Challenges such as staff shortages create a vicious cycle in which the already stretched capacity of the workforce is pushed even further, leading to social workers facing more pressure. In addition, widely held negative public perceptions make establishing trusting relationships with families even more difficult.

That's where Frontline comes in. We are working to make life better for children at risk of harm. We train and develop more than 1,000 social workers each year. We work with our partners in local authorities, central government and across the sector to improve services for children. We train leaders in the sector to put children at the heart of decision-making and to drive systems change. And we provide life-long development, support and funding to our Fellowship – a community of professionals who have all received training from Frontline.

We can only do this vital work to improve the lives of vulnerable children thanks to the support of our funders – a huge thank you to all the trusts, foundations, businesses and individuals who have supported us in the last year.



Trustees' report

Key achievements and performance in 2023–24

Approach Social Work

We launched the new name and brand for **Approach Social Work** (formerly known as the Frontline programme) this summer, as required by the Department for Education. Over three years, Approach participants work directly with children and families, qualify as a social worker and study for a master's degree. This year we worked on some substantial changes to evolve the curriculum and move with the needs of social work. We increased focus on extra-familial harm and changed the programme length from two to three years, so that participants no longer complete a master's during their first year post qualifying, known as the assessed and supported year in employment (ASYE).

Attracting a diverse and representative cohort is a core objective of our recruitment and we are committed to regularly reviewing our approaches to ensure we have a wide range of applicants from all backgrounds and with varying experiences. This is evident in the changes we have seen in terms of demographics over time. We removed the requirement for A-level qualifications, recognising that this was a barrier for many excellent prospective social workers. More recently, we reduced the degree criteria from a 2:1 or higher to a 2:2 or higher (as required under the contract with DfE) and are in the process of piloting the removal of the maths GCSE requirement, in line with Social Work England criteria. Both changes were made in line with evidence we collated that shows these factors do not impact the quality of applicants.

We received 9,445 applications to the programme in total this year, surpassing our overall target by 34% – the most we've ever achieved for a single cohort. 500 participants started the 2024 programme over the summer.

We continued to support the 2023 cohort – the last on the **Frontline programme**. From this cohort we have seen 362 new entrants to the sector, trained and experienced in child protection and working in a systemic, relational, anti-oppressive way. They are now qualified social workers, employed within their local authorities in child protection and are completing their master's qualification.

Pathways programme

By providing development to social work leaders, the **Pathways programme** supported over 2,000 social workers. Nine in ten (93%) leaders reported that the programme improved their ability to lead change and one in three (34%) went on to be promoted within 12 months of completing the programme.

"The learning on the programme enabled me to better provide reflective, focused supervision to ensure social workers are providing the best possible support for families and achieving positive outcomes."

Pathway 1 leader

Disappointingly, the Department for Education decided not to extend the Pathways programme contract for a further two years, owing to funding challenges. However, they did commission Frontline to reproduce content from the Pathways curriculum for the [gov.uk website](https://www.gov.uk), where it will be available freely. We have also developed a new leadership programme, **Progress Social Work**; we are currently offering places for the first cohort starting in 2025.

We have set up a small business development team to expand our workforce training and development offer, including Progress. This work will increase our impact on the lives of children and support our sustainability by growing earned income.

Frontline Fellowship

The **Frontline Fellowship** is our community of social workers and professionals who have received training from Frontline. We give fellows lifelong access to development opportunities and resources that enhance their professional growth. We now have over 4,000 fellows, who can access our Fellowship platform to connect with other fellows, share ideas and engage with Frontline's offers.

Fellows can participate in our **Step Forward programme** for aspiring leaders, funded by the Garfield Weston Foundation. Across the 12-month programme, participants have access to a range of learning experiences to develop as leaders and increase their impact on children and families. Six in ten (57%) of those on the first cohort have already been promoted to a more senior role. The second cohort started the programme in February 2024, with very positive feedback so far.

We have secured three-year funding to allow us to continue to deliver our **Innovation programme** for fellows. The Innovation programme gives fellows the skills and the space to develop an innovative idea that benefits children at risk of harm. This year's Innovation programme launched in June 2024, with 20 fellows starting the programme.

"I took the lead in organising cultural sensitivity training for the entire team. This initiative helped myself and the team better understand and respect the cultural backgrounds of our families, leading to more effective and culturally sensitive interventions in our social work practice"

Step Forward participant



Consultant social worker programme

Consultant social workers are qualified practice educators who support, manage and develop participants who are training to be social workers on Approach. This year, the team has been working exceptionally hard to launch a revamped programme. Not only has all the content been refreshed but the team has also worked on refining consultant social worker tracking, processes and systems.

Coaching

Social workers often face complex and challenging situations that require specialised skills and knowledge. High demands on social workers often lead to burnout, affecting mental health, and racialised minorities can struggle with issues of racism and discrimination. Our **workforce training and development offer** is designed to empower local authorities and the wider sector to achieve lasting, positive change for children and families – and coaching continues to be a key part of what we do across Approach, Progress and the Fellowship.





Frontline Awards

We launched the **Frontline Awards** in 2023 to mark the charity's ten-year anniversary and they continued again this year to recognise excellent practice, leadership and innovation in children's social work across England.

The event celebrated the brilliant work that so many social workers are doing to support over 700,000 children and their families each year. The ceremony also paid tribute to young people who've been supported by social workers and have gone on to make a real difference in both the sector and the lives of others growing up in care. We had a varied attendee list, with guests including our brilliant sponsors, the then-children's minister David Johnston, journalists from trade publications and a number of care-experienced young people.

Work with care-experienced young people

Putting children first is at the heart of all we do. That is why we set up a **Young People's Advisory Board** to contribute their ideas for how to improve social work for children and feed into all our activities. We plan to expand our work with those with lived experience in the coming year, starting with the appointment of a full-time youth engagement manager.

"My social workers made me feel heard... I felt understood and seen. I felt like a burden was lifted and I no longer had to carry it by myself."

Ohemaa, Young People's Advisory Board member
[Read Ohemaa's blog](#)



Pushing for change in social work

We continue to **influence policy** by responding to government consultations and policy news. Following the general election and creation of a new government, we published our *Snapshot of children's social work 2024*, completed by 570 social workers, which includes three recommendations to make social work better for children and families:

- To reduce pressure on families and therefore children's services, national and local government must make child safety a priority, starting with tackling child poverty and extra-familial harm.
- At a local level, the support available to families needs to be improved, through better social work leadership, improved workplace culture, joined-up services and more time spent with families.
- A national campaign is needed to change the perception of social work as a profession. This would increase the appeal of social work as a career and help existing social workers feel appreciated, bolstering recruitment and retention. It would also help challenge the stigma families face when they have a social worker, making them feel more comfortable about engaging with services.

We have also published [research](#) exploring data use and outcomes tracking in children's social care in February 2024.

As previously mentioned, we also held our second **Frontline Awards** in May 2024 at RIBA's London office, to shine a spotlight on social workers and young people. Next year's Frontline Awards will take place on Wednesday 21 May 2025.

Fundraising at Frontline

While most of Frontline's income comes from our contract with the DfE for Approach Social Work, we also fundraise for transformational work that supports our wider mission. We raise funds primarily from trusts and foundations, businesses and individuals – through challenge events and digital appeals. All our fundraising is carried out by in-house fundraisers employed directly by the charity.

We are registered with the fundraising regulator and comply with the code of practice. We received no complaints about our fundraising or compliance with the regulator in the last 12 months. We also have not worked with any 'on behalf' fundraisers in the last 12 months. We monitor our fundraisers and hold regular reviews of the fundraising code of practice, and we track compliance of the code through fundraisers' performance reviews and donor feedback. We are guided by our donation due diligence policy. To protect vulnerable people, we provide clear guidance on recognising vulnerability and train fundraisers in ethical practices such as using clear communication and offering easy opt outs.

Looking ahead

This year marks the end of our 2020–25 strategy. Our 2025 strategy included three core objectives:

- For 600+ people to complete our programmes annually
- To develop excellent social work practice and leadership
- To support employees to achieve goals and Frontline is sustainable

We have developed our **new strategy** (with an updated theory of change) to run for three years from 2025. We expect to launch this new strategy in early 2025.

Despite the progress that has been made in children's services over the last decade, we still need to see a seismic shift in the way children are supported. Systems change is a core objective for Frontline and our updated theory of change, sets out how our work as a charity will lead to improvements for children without a safe or stable home, or who are at risk of harm.

Over the past decade, we have worked to create change primarily through children's social work. It has become increasingly clear, however, that social workers alone cannot drive the systems change needed to dramatically and sustainably improve outcomes for children at risk of harm.

With this in mind, over the next three years, we will focus our energy and resources on three areas:

- Practice, leadership and innovation in children's services
- New ways to bring about systems change
- Expanding our approach to include the team around the child

To remain ambitious and on track we will measure progress against the following objectives:

- To train and develop 1,000+ social workers each year
- To develop and maintain relationships with key stakeholders
- To train leaders in the sector and mission-aligned roles
- To support, develop and fund our community of fellows



Overview of financial activities

Financial review for the year

Total income for the year was £25.2m, compared to £26.2m in the previous period, with the principal source of income being the central government contract for our Approach Social Work programme. Although the value of donations in kind reduced compared to 2023, it is still significant and cash donations and grants increased by £0.6m compared to 2023. We did this by bringing on board new supporters such as the Monday Charitable Trust and Purposeful Ventures and investing in public fundraising initiatives – which more than doubled income from our annual Stride Through Summer fundraising challenge.

The contract from the DfE for the Pathways programme came to an end in July 2024. This did not have a significant effect on income and expenditure in this financial year, but did affect staff numbers, which fell from 176 FTE to 167 FTE. The financial impacts will be more visible in 2024–5, although they will be mitigated by the fact that we secured transition funding from the DfE to create a package of learning materials from the Pathways programme and to develop a leadership offer, which will be offered to local authorities on a commercial basis.

Total costs for the year reduced by £0.7m, with support costs falling by £0.5m.

Overall net income was also slightly lower at £0.7m compared to £1.0m in the previous period.

At 31 August 2024, the charity had net current assets of £9.0m. In line with our cash management policy, surplus cash is invested in fixed rate deposits generating low risk returns. At 31 August 2024 the charity held total funds of £9.0m, represented by restricted, unrestricted funds and designated funds.

Restricted funds

Restricted funds are those that are subject to special trusts specified by the donor and can only be used for the specified purpose. The charity retained £147k of restricted funds at the end of the year.

Unrestricted funds

Unrestricted funds are available to use for the purposes of the charity as the trustees see fit. The charity had free reserves of £7.9m at the end of the period. In addition, at 31 August 2024 the charity had designated funds of £1.0m and tangible fixed assets of £0.1m.

Reserves policy

The charity holds free reserves in order to:

- provide working capital to finance day-to-day operations;
- provide a safeguard against the risks of unforeseen liabilities and expenditure and shortfalls in income; and
- enable the charity to develop and implement new business models should it lose a major contract.

The necessary level of free reserves is determined by conducting a risk-based assessment of factors likely to reduce income or increase expenditure, working capital requirements and the costs associated with moving to a new business model. The trustees have therefore set a free reserves target of £7.1m, to be reviewed every 12 months. The charity's free reserves at the end of the year were £7.9m which is 113% of the target.

During the period, the trustees have designated £1.0m to cover the anticipated costs of a number of initiatives to improve the charity's impact which are being considered during the year. These include new leadership training programmes, greater support for innovators in our Fellowship and additional evaluation activities.

Having considered the level of our free reserves, cash flow forecasts and the level of designated funds to mitigate any reduction in income as a result of a payment by results mechanism, the trustees consider the charity to have sufficient resources to continue for the foreseeable future. The accounts have therefore been prepared on the basis that the charity is a going concern.

Risks and uncertainties

Frontline's trustees have overall responsibility for risk management and they recognise that for risks to be identified and managed successfully, there needs to be shared accountability throughout the organisation. The finance, audit and risk committee has been delegated the authority to review the risk management systems and make appropriate recommendations to the board. Our risk register is reviewed by the leadership team monthly and by the finance, audit and risk committee on a quarterly basis. The key risks that we have identified and are managing are caused by the performance-related conditions on our income from government: lower levels of recruitment and/or higher levels of attrition for Approach Social Work.

Structure, governance and management

The Frontline Organisation is a registered charity and company limited by guarantee in England and Wales. It is governed by its Memorandum of Association and Articles of Association, last revised in February 2023. The charity's trustees are also its members and the company directors. This annual report containing the information required by company law in a directors' report. Any person who is willing to act as a trustee, and who would not be disqualified from acting, may be appointed by a majority decision of the trustees. One position on the board is reserved for a Frontline fellow. The trustees take into account the skills and composition of the board when making such appointments. New trustees receive a comprehensive handbook that helps them to understand both the organisation and their own responsibilities. They also meet with key management personnel. The trustees are responsible for the governance and strategic direction of The Frontline Organisation and make decisions in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. The board meets at least four times a year. Day-to-day management is delegated by the trustees to the chief executive and

some matters are delegated to the board committees in line with their terms of reference. The board committees in operation during the period were:

Finance, audit and risk committee

This committee meets on a quarterly basis and is responsible for reviewing annual and longer-term budgets, monitoring financial performance and reviewing the charity's financial controls and risk management.

Programme quality committee

This committee meets at least three times a year and additionally as necessary. It is responsible for providing guidance and challenge on programme content and delivery, in order to improve programme quality.

Remuneration committee

This committee meets at least once a year and considers the pay and remuneration of the senior leadership team and charity-wide pay increases. Decisions are taken in line with the charity's pay and promotion policy and role bandings.

Nominations committee

This committee meets as required. It evaluates the suitability of all proposed trustee nominations and determines and addresses any key strategic skills shortages of the board.

Statement of trustees' responsibilities

The trustees, who are also directors of The Frontline Organisation for the purposes of company law, are responsible for preparing the trustees' report (including the strategic report) and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare the annual report and financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are not aware of any relevant audit information that has not been disclosed to the charity's auditors. The trustees have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' report on pages 4-13, including the strategic report, is approved and signed on behalf of the board of trustees by:



Tony Hall
Lord Hall of Birkenhead CBE
Trustee and Chair, Frontline

5 February 2025

Reference and administrative details

Registered name

The Frontline Organisation

Working name

Frontline

Charity number

1163194

Company number

09605966

Address of principal office and registered address

Coram Campus
41 Brunswick Square
London
WC1N 1AZ

Website

www.thefrontline.org.uk

Trustees

Tim Aldridge
Andy Elvin
(resigned 17 June 2024)
Oliver Gayle
Tony Hall
Theresa Jacob
(resigned 2024)
Brigitte Jordaan
(joined 5 June 2024)
Faiza Khan
(joined 4 April 2024)
Susan Macmillan
Jeremy Newman
Christin Owings
(joined 17 June 2024)
Jacob Rosenzweig
Sukriti Sen
(resigned 17 June 2024)
John Shield

Chief Executive

Mary Jackson

Bankers

Lloyds Bank
95 George Street
Croydon
Surrey
CR9 2NS

External Auditors

Forvis Mazars LLP
2nd Floor
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Solicitors

Baker & McKenzie LLP
100 New Bridge Street
London
EC4V 6JA



Independent auditor's report

Opinion

We have audited the financial statements of The Frontline Organisation (the 'charity') for the year ended 31 August 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows 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 FRS 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 charity's affairs as at 31 August 2024 and of its surplus 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 charity 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 charity'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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 trustees' 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 trustees' report included within the annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' report included within the annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement on page 14, the trustees (who are also the directors of the charity for the purposes of company laws) 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 charity'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 charity 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the charity and its activities, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as pension legislation, the Companies Act 2006 and the Charities Statement of Recommended Practice.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance and income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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 the audit report

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


Nicola Wakefield (Apr 3, 2025 18:27 GMT+1)

Nicola Wakefield

(Senior Statutory Auditor)
for and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
2nd Floor, 6 Sutton Plaza, Sutton Court Road,
Sutton, Surrey, SM1 4FS

Date: 03-Apr-2025

Financial statements



Statement of financial activities for the year ended 31 August 2024

(incorporating an income and expenditure statement)

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2024 £'000	Total 2023 £'000
Income from:						
Donations	2	1,416	-	415	1,831	1,516
Charitable activities	4	23,096	-	-	23,096	24,470
Other		300	-	-	300	188
Total income		24,812	-	415	25,227	26,174
Expenditure on:						
Raising funds	5	-	-	918	918	638
Charitable activities	5	24,151	-	(563)	23,588	24,580
Total expenditure		24,151	-	355	24,506	25,218
Net income		661	-	60	721	956
Transfer of funds		1,640	(1,640)		-	-
Net movement in funds		2,301	(1,640)	60	721	956
Reconciliation of funds:						
Total funds brought forward		5,546	2,640	87	8,273	7,317
Total funds carried forward		7,847	1,000	147	8,994	8,273

All activities relate to continuing activities. There are no other recognised gains and losses.

The notes on pages 23–31 form part of these financial statements.

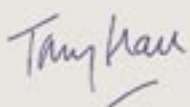
Balance sheet

as at 31 August 2024

The Frontline Organisation, Company number 09605966

	Note	Total 2024 £'000	Total 2023 £'000
Fixed assets:			
Tangible fixed assets	9	60	73
Total fixed assets		60	73
Current assets:			
Debtors	10	1,512	2,111
Cash at bank and at hand		10,226	9,764
Total current assets		11,738	11,875
Liabilities:			
Creditors: Amounts falling due within one year	11	(2,804)	(3,675)
Net current assets		8,934	8,200
Total assets less current liabilities		8,994	8,273
Total net assets		8,994	8,273
The funds of the charity:			
Restricted income funds	12	147	87
Unrestricted general funds	12	7,847	5,546
Designated funds	12	1,000	2,640
Total funds		8,994	8,273

The financial statements were approved by the trustees on 5 February 2025 and signed on their behalf by:



Tony Hall
Lord Hall of Birkenhead, CBE
Trustee and Chair, Frontline

Statement of cash flows for the year ended 31 August 2024

	Note	Total 2024 £'000	Total 2023 £'000
Net cash provided by operating activities:	A	248	2,248
Cash flows from investing activities:			
Dividends, interest and rents from investments		209	143
Purchase of property, plant and equipment		(31)	(43)
Net cash provided by investing activities		177	101
Change in cash and cash equivalents in the reporting period		462	2,348
Cash and cash equivalents at the beginning of the reporting period		9,764	7,416
Cash and cash equivalents at the end of the reporting period	B	10,226	9,764

Notes to the statement of cash flows

A: Reconciliation of net income to net cash flow from operating activities

	Total 2024 £'000	Total 2023 £'000
Net income for the reporting period (as per the statement of financial activities)	721	956
Adjustments for:		
Depreciation charges	44	63
Dividends, interest and rents from investments	(209)	(143)
Decrease in debtors	599	665
(Decrease)/Increase in creditors	(871)	707
Net cash provided by operating activities	284	2,248

B: Analysis of cash and cash equivalents

	Total 2024 £'000	Total 2023 £'000
Cash in hand	4,549	4,096
Notice deposits (less than 3 months)	5,677	5,668
Total cash and cash equivalents	10,226	9,764

Notes to the financial statements

for the year ended 31 August 2024

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Charities Act 2011. The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS102') and the Accounting and Reporting by Charities: Statement of Recommended Practice ('Charities SORP (FRS 102)') have been followed in the preparation of these financial statements. The Frontline Organisation meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of the going concern basis is appropriate and have identified no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of 12 months from the date of approval of the financial statements.

Income recognition

All income is recognised in the statement of financial activity as soon as the charity has entitlement to the income, the receipt is probable and the amount is quantifiable.

Donations are recognised on receipt. Grant income is not recognised, and deferred when received in advance, where there are explicit or implied terms that require the funds to be spent in a future period or there are other unfulfilled conditions outside the control of the charity.

For contracted income, entitlement is determined according to the stage of completion of the services in accordance with the rules set out in FRS 102.

Donations in kind

Donations in kind are included at the value to the charity to the extent that this can be quantified and are recognised when received.

Expenditure

Expenditure is recognised on an accruals basis. It has been classified under headings that aggregate all costs relating to that activity and include irrecoverable VAT. Shared costs are apportioned on a basis consistent with the use of resources. Support costs have been allocated to the raising of funds and charitable activities directly where applicable and then on the basis of costs of activities undertaken directly and staff numbers as set out in Note 6. They include the costs of all activities not directly engaged in charitable or fundraising activities.

Pension costs

The charity operates a defined contribution pension scheme for all eligible members of staff. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Any gains or losses arising on translations are reported as part of the transaction within the statement of financial activities and are not material; they are therefore not disclosed separately.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised. Depreciation is charged on a straight line basis beginning in the month in which the asset is brought into use at the following annual rates:

— Furniture and fittings	25% p.a.
— Computer equipment	33.33% p.a.
— Server and firewall	20% p.a.
— Leasehold improvements	dependent on the term of the relevant lease

Current investments

Surplus cash is held on fixed term deposit. Deposits maturing in more than three months are recognised at transaction price as current investments and treated as a basic financial asset.

Liabilities

Future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Fund accounting

Unrestricted funds represent monies which may be applied for any purpose within the charity's objects.

Designated funds represent monies which the charity's trustees have designated for use on specific activities or for specific purposes.

Restricted funds are funds received with specific conditions attached and are restricted for use on those activities only.

Volunteers

The charity has benefited from a small number of short term, general administrative volunteers in the head office but as it is not possible to accurately measure the value of their contribution, it has not been recognised in the statement of financial activities.

Tax

The charity is exempt from income and corporation tax on income and gains to the extent that they are applied for its charitable objects.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

2. Donations and legacies

	Unrestricted £'000	Restricted £'000	Total 2024 £'000	Total 2023 £'000
Donations	327	-	327	121
Donations in kind (note 3)	844	-	844	1,113
Grants from charitable bodies	245	415	660	282
	1,416	415	1,831	1,516

3. Donations in kind

	Unrestricted £'000	Restricted £'000	Total 2024 £'000	Total 2023 £'000
Professional services	804	-	804	977
Software licences	40	-	40	77
Staff development	-	-	-	59
	844	-	844	1,113

4. Income from charitable activities

	Unrestricted £'000	Restricted £'000	Total 2024 £'000	Total 2023 £'000
Central government contracts	23,096	-	23,096	24,394
Local authority fees	-	-	-	76
	23,096	-	23,096	24,470

5. Expenditure

	Activities undertaken directly £'000	Bursary funding £'000	Support costs £'000	Total 2024 £'000	Total 2023 £'000
Raising funds	874	-	44	918	638
	874	-	44	918	638
Charitable activities					
Participant recruitment	1,340	-	259	1,599	2,524
Participant leadership development	11,649	7,842	1,988	21,479	21,257
Fellows programme	439	-	71	510	799
	13,428	7,842	2,318	23,588	24,580
Total expenditure	14,302	7,842	2,362	24,506	25,218

Bursary funding represents the payment of bursaries to participants in Year 1 of the Frontline programme. All bursaries are given to individuals and no support costs have been allocated to them.

Expenditure on charitable activities includes £844k (2023: £1,113k) of donations in kind. £662k of donations in kind were received to support Raising Funds in the period (2023: £414k).

6. Support and governance costs

	Basis of allocation	Total 2024 £'000	Total 2023 £'000
Support costs			
Financial management	Activities undertaken directly	331	395
Human resources	Employee headcount	559	682
Information systems and technology	Permanent staff FTE	348	432
Premises and overheads	Permanent staff FTE	430	448
Operations and management	Activities undertaken directly	315	335
Professional fees, governance & compliance	Activities undertaken directly	99	161
External relations	Activities undertaken directly	280	369
		2,362	2,822
Governance costs			
External auditors' remuneration – audit services		21	16
Management liability insurance		4	4
Total		25	20

7. Net income

	Total 2024 £'000	Total 2023 £'000
This is stated after charging:		
Auditors' remuneration	21	16
Depreciation	44	63
Operating leases	296	292

8. Staff costs

A. Staff costs

	Total 2024 £'000	Total 2023 £'000
Wages and salaries	7,877	8,049
Pension	593	623
Social security	776	807
Termination payments	40	26
Agency & seconded staff	281	425
	9,567	9,930

The total amount of termination payments for the period was £39,814 (2023: £51,720). There are no outstanding payments at the balance sheet date.

B. Average headcount

The average monthly number of employees during the period, including agency staff and secondees, was:

	Headcount	2024 FTE	Headcount	2023 FTE
Average headcount – full time	142	142	156	156
Average headcount – part time	61	25	71	71
	203	167	227	176

C. Higher paid employees

Number of employees whose emoluments for the period fall:

	2024	2023
Between £60,000 and £69,999	10	13
Between £70,000 and £79,999	3	5
Between £80,000 and £89,999	1	1
Between £90,000 and £99,999	1	1
Between £100,000 and £109,999	-	1
Between £110,000 and £119,999	1	1

Total pension contributions made by Frontline into a defined contribution scheme for the higher paid employees during the period were £98,911 (2023: £138,505).

D. Key management personnel

The key management personnel of the charity consist of the trustees and senior leadership team. The total emoluments paid to the senior leadership team in the period were £513,228 (2023: £558,663).

None of the trustees have been paid any remuneration or received any other benefits from the charity during the period ended 31 August 2024. No trustee expenses were met by the charity during the period (2023: none).

9. Tangible fixed assets

	Fixtures, fittings and equipment £'000	Leasehold £'000	Total £'000
Cost			
At 1 September 2023	273	85	358
Additions	31	-	31
At 31 August 2024	304	85	389
Depreciation			
At 1 September 2023	207	78	285
Depreciation	37	7	44
At 31 August 2024	244	85	329
Net book value at 1 September 2023	66	7	73
Net book value at 31 August 2024	60		60

10. Debtors

	2024 £'000	2023 £'000
Trade debtors	2	1,707
Accrued income	1,274	201
Prepayments	232	194
Other debtors	4	9
	1,512	2,111

11. Creditors

A. Creditors

	2024 £'000	2023 £'000
Amounts falling due within one year		
Trade Creditors	231	234
Deferred Income	1,604	1,267
Accruals	691	1,600
Taxation and social security	218	337
Other creditors	60	237
	2,804	3,675

B. Deferred income

	2024 £'000	2023 £'000
At 1 September 2023	1,267	1,181
Deferred in the year	1,604	1,267
Released to income in the SOFA	(1,267)	(1,181)
At 31 August 2024	1,604	1,267

Deferred income has arisen from a combination of

- advance receipt of funds for the 2024 cohort bursary payments relating to September 2024; and
- advance receipt of funds relating to Approach Social Work contract 3 output payment.

12. Movement in funds

	Balance at 1 September 2023 £'000	Income £'000	Expenditure £'000	Transfer £'000	Balance at 31 August 2024 £'000
Restricted funds					
Transformation activities	87	415	(355)	-	147
	87	415	(355)	-	147
Unrestricted funds					
Unrestricted general funds	5,546	24,812	(24,151)	1,640	7,847
Designated funds – 2024 cohort	2,600	-	-	(2,600)	-
Designated funds – improvement projects	40	-	-	960	1,000
Total funds	8,273	25,227	(24,506)	-	8,994

Transformation activities

Brought forward funds include support from the Garfield Weston Foundation to design and deliver a Fellowship leaders programme (Step Forward programme) to accelerate the development of our fellows into leadership positions, creating the urgent change required in the social work system.

Designated funds

During the period, the trustees have designated £1.0m to cover the anticipated costs of a number of initiatives to improve the charity's impact which are being considered during the year. These include new leadership training programmes, greater support for innovators in our Fellowship and additional evaluation activities

13. Analysis of net assets between funds

	Unrestricted general funds £'000	Designated funds £'000	Restricted funds £'000	Total 2024 £'000	Total 2023 £'000
Fixed assets	60	-	-	60	73
Net current assets	7,787	1,000	147	8,934	8,200
Total	7,847	1,000	147	8,994	8,273

14. Operating leases

At 31 August 2024, Frontline has commitments under non-cancellable operating leases as follows:

	2024 £'000	2023 £'000
Leases which expire		
Within one year	222	219
	222	219

15. Related party transactions

During the period, Frontline received £659k (2023: £958k) of pro bono consultancy support from The Boston Consulting Group. One of Frontline's trustees is a senior partner and managing director of The Boston Consulting Group.

16. Charity information

The Frontline Organisation is a registered charity and a company limited by guarantee (England and Wales) with registered office 41 Brunswick Square, London, WC1N 1AZ.

17. Comparative statement of financial activities for the period ended 31 August 2023

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2023 £'000	Total 2022 £'000
Income from:						
Donations	2	1,421	-	95	1,516	1,985
Charitable activities	4	24,470	-	-	24,470	22,758
Other		188	-	-	188	49
Total income		26,079	-	95	26,174	24,792
Expenditure on:						
Raising funds	5	-	-	638	638	445
Charitable activities	5	24,275	685	(380)	24,580	23,374
Total expenditure		24,275	685	258	25,218	23,819
Net income/(expenditure)		1,804	(685)	(163)	956	973
Transfer of funds		(1,009)	1,009	-	-	-
Net movement in funds		795	324	(163)	956	973
Reconciliation of funds:						
Total funds brought forward		4,751	2,316	250	7,317	6,344
Total funds carried forward		5,546	2,640	87	8,273	7,317

Thank you

Our work is made possible with the support of the Department for Education and our incredible community of philanthropic funders who donate funds, time and expertise to Frontline to support our mission.





We would like to thank the following organisations and their staff, for their support and friendship this year, as well as the growing and essential collection of individual donors who support our work.

A&O Shearman Foundation
AKO Foundation
Alex Timpson Trust
Andrew & Belinda Scott Charitable Trust
Annie Tranmer Charitable Trust
BCG
The Care Leaders
Duncan Ford
Fairer Fostering Partnership
Florence Turner Trust
Garfield Weston Foundation
Gerson Lehrman Group (GLG)
Hamptons Resourcing
Inner London Magistrates' Court Poor Box
Julia Rausing Trust
M&G plc Community Fund
Marshall Wace
Maud Elkington Charitable Trust
Mills and Reeve Charitable Trust
Monday Charitable Trust
Portal Trust
Purposeful Ventures
ShareGift
Squire Patton Boggs
Swire Charitable Trust
Tile Hill Recruitment
Toyota GB Community Fund
ZVM Rangoonwala Foundation
31ten Consulting



If you have any questions about our work, please get in touch:

thefrontline.org.uk/contact-us

-  FrontlineChangingLives
-  FrontlineSW
-  Frontline – Changing Lives
-  Frontline_SW

Charity number: 1163194
Company number: 09605966


THE FRONTLINE ORGANISATION

England & Wales - Charity number 1163194

Accounts

Annual report and accounts 2022-23





Frontline is a social work charity working to ensure that all children in England have a safe and stable home, and that their life chances are not limited by their social or family circumstance.

We create social change for these children and their families by developing excellent social work practice, leadership and innovation through our programmes, and by building a movement of leaders in social work and broader society as part of our Fellowship.

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Welcome from the chair and chief executive officer



Lord Tony Hall

Frontline is dedicated to helping children who are facing the most difficult of challenges.

And there is no denying it is a challenging time for all young people and their families right now. While still navigating the aftermath of the pandemic, we have been plunged into a cost-of-living crisis. Shockingly, well over four million children in the UK live in poverty. And one million children in the UK live in destitution.

These circumstances would put any family under pressure. For those families who face internal challenges as well – challenges such as disability, illness, problem drug and alcohol use – these external pressures can push them closer to crisis and put children's lives and futures at risk.

It is a sad fact, that more – much more – needs to be done to make a safer future for vulnerable children, to allow them to reach their full potential no matter how difficult the circumstances in which they live.

We know that social work has the power to do this and that's why Frontline was founded 10 years ago, with a vision of a society where no child's future is limited by their family or social circumstance.

This anniversary year, my first full year as chair of the board, has been one of significant achievements. We welcomed the 3,000th social worker to the Frontline Fellowship. We celebrated young people and social workers at the inaugural Frontline Awards. We launched the Pathways and Step Forward programmes. The rest of the board and I are immensely proud to be supporting Frontline in this brilliant work.

I'm delighted to welcome our new trustee and Frontline fellow, Theresa Jacob and I would like to thank Cordie Gwilym for her commitment over the past two years as our previous fellow trustee. Michael Clark also left the board this year, having made a significant contribution to Frontline over the last nine years. I thank him for his valuable support and commitment. I must also take this opportunity to extend my thanks to Sir John Timpson, who stepped down this year as well. We are grateful for everything Sir John contributed during his tenure on the board.

What this year has not been is a year of resting on our laurels. We are doing more than we have ever done to make social work better for children, but we know there is so much more we could be doing. Because if there's one thing the challenges of the past year have shown, it's that great social workers are needed. Frontline is needed. And we all need to do better for the most vulnerable children in society.



Mary Jackson

As we come to the end of Frontline's first 10 years, I look back at everything we have achieved with enormous pride and gratitude. The support we have received, the programmes we have launched, the thousands of social workers we have trained and continue to support through our Fellowship and, most importantly, the hundreds of thousands of children these social workers have had an impact on. And yet despite everything we have done in that time, what strikes me most is not what has changed about Frontline, but what has stayed the same.

The same commitment to excellent social work practice, leadership and innovation drives us. It's that commitment that the Department for Education recognised when they once again awarded us the contract to deliver the Frontline programme. Each year, 500 new people will join the social work profession through the Frontline programme, until at least 2026. Many of them will join teams managed by one of the 800+ social work leaders who Frontline trains annually on the Pathways programme, the successor to Firstline and Headline. When social workers complete our programmes and join our Fellowship – a community 3,000 strong and counting – they can get help navigating their career on the Step Forward programme, access CPD opportunities or learn how to turn impactful ideas into reality on the Innovation programme. The Fellowship will support them throughout their career, making sure they have what they need to improve the lives of children and families.

We still believe in the power of partnerships. Today we are working with 145 out of 151 local authorities across England. Our programmes wouldn't be possible without their support, collaboration and critical friendship. We are equally indebted to the Department for Education, Lancaster University and our generous financial supporters. Even more important are the partnerships made between our social workers. Working together, they have the power to change society for the better and it remains our job to support them to do so!

And underpinning everything is our unwavering focus on the 700,000 children in England each year who rely on a social worker. They are at the centre of our mission. It is for them we work for change. Around 150,000 children have been supported by social workers on our programmes and many thousands more since. They do not deserve the difficult circumstances in which they live, but they do deserve the chance to be the very best they can be. We are committed to making that happen.

Trustees' report

Our purpose

Frontline is England's largest social work charity. Everything we do aims to make life better for children whose family needs the support of a social worker, to help keep them safe from harm and to give them every possible chance to fulfil their potential.

Through our social work training and leadership programmes, we recruit, develop and equip social workers with the skills they need to be the very best they can be. We encourage and support our social workers to find new, innovative ways to improve outcomes for children and families. And we work with sector leader and local authorities to help create an environment that empowers social workers to do their best work.

We show people just how vital and transformational social workers can be. At its best, their work is life-changing and ensures children get the protection and support they deserve. We're determined to do everything we can to help them do this work and help change the lives of children and families for the better.





Strategic report

Key achievements and performance in 2022-23

This report reflects activity and achievements from September 2022 to August 2023.

2025 strategy

We have continued to make excellent progress towards our 2025 strategy and our increased goal of having 5,000 impactful fellows by 2025. The Frontline Fellowship is our community of social workers. Having surpassed 3,000 fellows this year, we are excited by the increased diversity, skills and experience that fellows from our Pathways programme bring to the community.

600+ people completing programmes annually

It was a busy and exciting year for Frontline. Thanks to two new programmes launching, more than 1,000 social workers completed our programmes this year.

Bringing new talent into the profession

Our Frontline programme brings new people into the profession and equips them with the skills they will need to do great social work with families. This year 341 social workers completed the programme, having started in 2021.

In addition, 334 participants who started in 2022 registered as newly qualified social workers and progressed to their assessed and supported year in employment.

We also placed 441 people on the 2023 cohort of the programme, across 59 local authorities, where they have already begun to work with children and families to bring about positive change.

We were delighted that the Department for Education has once again awarded us the contract to deliver the Frontline programme. This means we will continue to introduce 500 new people into the profession annually until at least 2026 and equip them with the skills they need to do great social work.

Developing effective social work leaders

The year also saw a hugely successful launch of the Pathways programme, aimed at social work leaders at different levels of their career. So far 823 social workers, ranging from practice supervisors to heads of service, have completed the programme. 98% were satisfied or very satisfied with the programme and 92% feel the programme has improved their ability to lead change.

We also launched the Step Forward programme, fully funded by Garfield Weston Foundation. Step Forward is a leadership development opportunity for social workers who completed the Frontline programme and are in the early stages of their career. The programme is particularly aimed at those facing barriers to progression and those needing additional support. These include individuals from minoritised communities facing systemic barriers to progression and groups underrepresented in social work. Throughout the year the first cohort of 67 social workers gained practical tools to overcome barriers and navigate their next career steps and will complete the programme in February 2024.

Helping social workers innovate

We also supported 20 fellows through our philanthropically-funded Innovation programme. You can find more details about this innovation on Page 10.



Developing excellent social work practice and leadership

Using evidence to drive continual improvement

Our unwavering commitment to ensuring the best possible outcomes for children with social workers drives us to constantly refresh and improve our programmes.

This year, we incorporated more trauma-informed theories and approaches in our curriculum, learning from the latest research and evidence in this growing area of knowledge.

Our hybrid model of programme delivery is built on the best pedagogical research. It has now become firmly embedded and received excellent feedback from participants across our programmes. This hybrid model combines online, self-directed and in-person teaching. It enables us to act responsively to the needs of the sector and our programme participants. It gives participants flexibility, supports their mental health and wellbeing, and allows for different learning styles, work commitments and personal circumstances, in a way that our previous reliance on face-to-face teaching did not. Thanks to this approach, overall satisfaction across all our programmes was at 97% or above.

Our Frontline programme curriculum was refreshed and approved for the 2023 cohort by our validating academic partner, Lancaster University.

Forging links across the social work sector

Our academic team remained active in the sector, attending national conferences to share their research, delivering bespoke training to local authorities on anti-racism and working with young people from LGBTQIA+ communities. We also widened our pool of external speakers and specialists, including those with lived experience, to co-create and teach on our programmes. This has brought rich knowledge and greater diversity of thought to our teaching, while strengthening our links with the wider social work sector.

We embedded student-led affinity groups from the beginning of each of our programmes and continued to provide staff-facilitated community spaces that offer racially minoritised, LGBTQ+ and neurodiverse participants and those with disabilities the chance to seek support and explore specific issues and barriers that they may be facing in practice.

We have been working with our local authority partners to explore how they can implement similar spaces and create an environment which supports and promotes excellent, relationship-based social work practice. One way we did this was by holding two events on diversity and inclusion, in London and Leeds. Hosting representatives from over 60 local authorities across the country, the events gave attendees the opportunity to hear about other local authorities' journeys towards building a more inclusive workforce, learn how the Pathways programme is supporting this journey and build new connections with peers across the country.

Supporting our fellows

Through our Fellowship, we continued to support our social workers to develop their practice, leadership and innovative ideas after they completed our programmes. 94% of our fellows remain in local authority social work or a mission-aligned role.

We launched a new community platform where fellows can connect with each other and access training, support and funding designed to amplify their impact on children and families.

We took our Frontline exChange on tour, making stops in Newcastle, Birmingham and London. The annual event fosters the exchange of knowledge and forges new connections between social workers with the aim of improving outcomes for children and families.

We are also grateful to the many fellows who contributed their expertise to our teaching, films, podcasts, blogs and media, as well as those who shared their views via surveys and events, contributing to our own learning and public affairs work.

Raising the status of social work

In November we brought together our fellows, local authority partners, supporters and friends at the House of Lords to celebrate the difference that our work makes to the lives of children and families. One of our experts by experience Liam told the room:

"Those with care experience will probably tell you that the trauma doesn't leave you. But I have faith that it might not always be that way, because of what Frontline is trying to do. I have been lucky enough to have support to ensure I can achieve my potential, and I just hope we can all work together to ensure this for many more children."

At the inaugural Frontline Awards in London in May we celebrated the difference social workers make. Perhaps more importantly, the awards also recognised the amazing achievements and contributions of the young people they support.

In summer, we launched a new website, making information about our work clearer, more user friendly and accessible to a wider audience. These changes supported our digital advertising campaigns, which raise the profile of children's social work and attract more people to the profession. The latest burst of our This is the Work campaign specifically targeted men, who remain very underrepresented in social work. Although the

proportion of men we introduce through the Frontline programme is higher than that of the profession, we know there is so much more to be done to encourage men to consider a career in social work.

Congratulations to our 2023 award winners

Frontline Award for Young People

- Amir Arian
- Cameron Lloyd Draisey
- Paris Grantham Buchanan

The Frontline Award for Practice

- Arthur Scott
- Josie

The Frontline Award for Leadership

- Charmaine Malcolm

The Frontline Award for Innovation

- Tooba Malik, Thrive App
- Blackpool Children's Services, Blackpool Families Rock

The Frontline Award for Team of the Year

- Family Group Conference team, Darlington

The Fellowship Award

- Oyeyinka Olaniran



Cultivating innovation in children's social work

We believe that social workers are the best people to identify ways to overcome the challenges they face in delivering excellent support and protection for children. We also know they rarely have the time or specific innovation expertise to translate their insight into practical solutions. Through our Innovation programme, we help social workers turn their ideas into reality.

This year, we introduced a two-phase approach to the Innovation programme. It began with a define and explore phase where 20 participants learned innovation essentials and developed initial business models for their ideas. Ten of these innovators were chosen to progress to the design and build boot camp following successful pitches to a Frontline panel. This stage deepened the participants' learning and supported them to design robust plans for pilot projects for their proposed innovations.

In July, the 10 innovators pitched to a panel of experts for seed funding to turn their promising ideas into pilot projects. Three were successful in securing start-up grants and will pilot their initiatives in the coming year:

- **T Box:** An accessible tool for practitioners to identify and assess indicators of exploitation, providing targeted safety plans and evidence-informed tools.
- **Why Care:** A holistic recruitment and support partner for local authorities, improving fostering recruitment and support using technology and lived experience.
- **Create Your Village:** A co-produced bespoke support offer for care-experienced parents that aims to break the cycle of intergenerational trauma by providing holistic and timely preventative support, as well as offering crisis interventions to reduce risks.

Fellows were also supported with innovative ideas on a smaller scale, through our build-an-idea workshops. These workshops help social workers who are interested in developing innovative approaches get started on their journey.





Supporting employees to achieve goals and ensure Frontline is sustainable

Our people

This year, we've continued to invest in our people and improve our processes to support all staff to do their best work. We're pleased that this is continuing to have a positive impact; the 2022 organisational engagement survey showed that our workforce is highly engaged.

We continued to embed our culture of freedom and responsibility throughout all areas of our work, including recruitment, learning and development, to ensure that our values are kept at the forefront of everything that we do.

Diversity and inclusion has continued to be a crucial element of our work, with increased efforts across our priority areas of anti-racism, disability inclusion

and LGBTQ+ education. We have implemented further diversity and inclusion workshops, including active bystander training and action learning sets to improve racial awareness and confidence in responding to racial discrimination.

In early 2022 we became a Disability Confident Level 2 employer and we continued to improve our disability and neurodiversity awareness through management training. We also commissioned an external organisation, Diversity and Ability, to carry out an inclusion maturity review. This highlighted successes in how we support our staff, the awareness and understanding of the diversity and inclusion needs of the workforce, and the foundations we have created to evolve our inclusion work.

Top scoring areas in our organisation engagement survey (out of 5)

I clearly understand Frontline's mission	4.7/5
In my team, people are treated with respect	4.6/5
My manager is committed to diversity and inclusion	4.6/5
I am open to receiving feedback	4.5/5
People in my team trust and support each other	4.5/5
Individuals in my team take full responsibility for their work	4.5/5

The coming year will see us building on our existing practices to focus on moving towards a more anticipatory approach to diversity and inclusion. By focusing on improving accessibility and removing barriers we will work to create an environment that welcomes and maintains diverse talent and supports our people to thrive in their roles.

Sustainability

We continue to be grateful for the funding from the Department for Education and local authority partners that enables us to deliver our Frontline and Pathways programmes. Having once again secured the contract for the Frontline programme, we will continue to introduce 500 new people into the social work profession annually until at least 2026.

While this funding is critical to the success of the Frontline and Pathways programmes, as a charity we rely on philanthropic support from trusts, foundations, businesses and individuals to support our wider mission. Our philanthropic income is vitally important as it supports our work with the Fellowship, coaching for our social workers, our Innovation programme and our new Step Forward programme, which is funded by the Garfield Weston Foundation.

This year saw the start of our 10-year anniversary, a year in which we continued to diversify our income by offering new ways to support us such as through our inaugural Frontline Awards. Thank you to The Alex Timpson Trust, the Fairer Fostering Partnership, the Rangoonwala Foundation and Tile Hill Recruitment for supporting the event, alongside our own trustees. We also saw more people than ever support us through our fundraising events, including the Royal Parks Half Marathon and our new 'stride through summer' walking challenge. We introduced our work around social work innovation to the business sector through an event hosted by BT and continued to maintain strong relationships with our key trust and foundation supporters such as the Portal Trust, the Hadley Trust and AKO Foundation among others. Our new website is helping us to tell our story more effectively and share experiences of the families we have helped to encourage further support.

In the coming months we will continue to celebrate all we have achieved over the last 10 years and introduce our work to more people who want to help us achieve our vision of a world where no child's life chances are limited by their social or family circumstances.



Plans for the future

As we look to the future, it is clear we are on track to greatly surpass our goal of having 4,000 impactful fellows by 2025, thanks to the new programmes we have launched. We have therefore reviewed and refreshed our strategy to increase this target to 5,000.

From 2024, the Frontline programme will undergo some significant changes, some required by the new contract and others we suggested. These include the programme extending from two to three years, more accessible entry requirements and an updated approach to the unit model. We have taken the opportunity to design what we think is the best version of the Frontline programme to date and we can't wait to welcome 500 new participants next year.

As we enter the second year of the Pathways programme, we will build upon its success to date and strive to make it even better. More than 800 social work leaders will develop their leadership skills on the Pathways programme in 2023-24.

We will continue to support, empower and invest in our rapidly growing Fellowship community, who together have enormous potential to change society for the better. We will have over 4,000 fellows by September 2024.

Throughout the year we will constantly seek opportunities to grow and diversify our work and programme offerings. Not only is this crucial for the long-term sustainability of the charity, but it is essential if we are to make the biggest possible difference for children and families.

Financial review for the year

During the year Frontline generated £1.0m of net income in line with our plans. Our income for the year was £26.2m, representing growth of 5% on the previous period, with the principal source of income being the central government contract for our Frontline programme. The growth in income reflects the winning of the contract to run the Pathways programme.

Our £1.5m of income from charitable foundations, individual donors and pro bono supporters has enabled us to continue to increase our impact. We have continued to provide coaching support for year two participants of the Frontline programme and our fellows, as well as supporting our fellows to innovate and use their ideas to overcome challenges they and the sector face.

Frontline was re-awarded the contract for the national fast track to social work programme (Frontline programme) in May 2023, with three further cohorts awarded until at least the end of the 2026 cohort (in 2029).

Frontline had total expenditure of £25.2m in the period. 10% of charitable expenditure was spent on participant recruitment to the Frontline programme and 86% on participant leadership development, of which 34% was spent on participant bursaries funded by the Department for Education. The bursaries are awarded to all participants at a fixed regional amount to support them in year one of the Frontline programme.

Our support costs amounted to £2.8m, including £0.1m of pro bono support, and have been allocated as detailed in note 6 to the accounts. Our expenditure on staff costs was £9.9m. The average FTE of employees increased by 14% over the course of year, as a result of the contract award for the Pathways programme.

At 31 August 2023, the charity had net current assets of £8.2m. In line with our cash management policy, surplus cash is invested in fixed rate deposits generating low risk returns. At 31 August 2023 the charity held total funds of £8.3m, represented by restricted, unrestricted funds and designated funds.

Restricted funds

Restricted funds are those that are subject to special trusts specified by the donor and can only be used for the specified purpose. The charity retained £87k of restricted funds at the end of the year.

Unrestricted funds

Unrestricted funds are available to use for the purposes of the charity as the trustees see fit. The charity had free reserves of £5.5m at the end of the period. In addition, at 31 August 2023 the charity had designated funds of £2.6m and held £0.1m of funds as tangible fixed assets.

Reserves policy

The charity holds free reserves in order to:

- provide working capital to finance day-to-day operations;
- provide a safeguard against the risks of unforeseen liabilities and expenditure and shortfalls in income; and
- cover the costs of wind-down of one or more programmes in the event of key funding being curtailed.

The necessary level of free reserves is determined by conducting a risk-based assessment of factors likely to reduce income or increase expenditure, working capital requirements and the costs associated with programme wind-down. The trustees have therefore set a free reserves target of £5.5m, to be reviewed every 12 months. The charity's free reserves at the end of the year were £5.5m which is 100% of the target.

During the period, the trustees have designated an additional £1.1m of currently held reserves to support central government contracts. Income may be reduced should participant attrition be higher than forecast due to the national fast track to social work contract's payment by results mechanism. This designation of funds has been made to pro-actively mitigate any material risk.

Having considered the level of our free reserves, cash flow forecasts and the level of designated funds to mitigate any reduction in income as a result of a payment by results mechanism, the trustees consider the charity to have sufficient resources to continue for the foreseeable future. The accounts have therefore been prepared on the basis that the charity is a going concern.

Risks and uncertainties

Frontline's trustees have overall responsibility for risk management and they recognise that for risks to be identified and managed successfully, there needs to be shared accountability throughout the organisation. The finance, audit and risk committee has been delegated the authority to review the risk management systems and make appropriate recommendations to the board. This year we have reviewed and revised our approach to risk management and have streamlined our approach and increased awareness and training around policies by making them more easily accessible to all. Our risk register is reviewed by the leadership team monthly and by the finance, audit and risk committee on a quarterly basis. The key risks that we identified and were managing and mitigating were: the transition between historical and new government contracts and the associated financial and people changes and strengthening our cyber security and protections.

Structure, governance and management

The Frontline Organisation is a registered charity and company limited by guarantee in England and Wales. It is governed by its Memorandum of Association and Articles of Association, last revised in November 2016. The charity's trustees are also its members and the company directors. This annual report containing the information required by company law in a directors' report. Any person who is willing to act as a trustee, and who would not be disqualified from acting, may be appointed by a majority decision of the trustees. Absolute Return for Kids (Ark) has the option to nominate up to two candidates for appointment as trustees. One position on the board is reserved for a Frontline fellow. The trustees take into account the skills and composition of the board when making such appointments. New trustees receive a comprehensive handbook that helps them to understand both the organisation and their own responsibilities. They also meet with key management personnel. The trustees are responsible for the governance and strategic direction of The Frontline Organisation and make decisions in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. The board meets at least four times a year. Day-to-day management is delegated by the trustees to the chief executive and some matters are delegated to the board committees in line with their terms of reference. The board committees in operation during the period were:

Finance, audit and risk committee

This committee meets on a quarterly basis and is responsible for reviewing annual and longer-term budgets, monitoring financial performance and reviewing the charity's financial controls and risk management.

Programme quality committee

This committee meets at least three times a year and additionally as necessary. It is responsible for providing guidance and challenge on programme content and delivery, in order to improve programme quality.

Safeguarding, policies and complaints committee

This committee meets at least once a year and additionally as necessary. It is responsible for monitoring organisational policies and reviewing key policies that are not reserved for the board or another committee or delegated to the executive. It is responsible for monitoring complaints against Frontline and any instances of whistleblowing. It is responsible for monitoring Frontline's compliance with its safeguarding policy and with applicable regulations.

Remuneration committee

This committee meets at least once a year and considers the pay and remuneration of the senior leadership team and charity-wide pay increases. Decisions are taken in line with the charity's pay and promotion policy and role bandings.

Nominations committee

This committee meets once a year or more frequently if required. It evaluates the suitability of all proposed trustee nominations and determines and addresses any key strategic skills shortages of the board. We are proud to have such a skilled and diverse group of trustees, with three women and three coming from Black, Asian and minority ethnic backgrounds at the time of writing this report, on a board of 10.

Statement of trustees' responsibilities

The trustees, who are also directors of The Frontline Organisation for the purposes of company law, are responsible for preparing the trustees' report (including the strategic report) and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare the annual report and financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity

and ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are not aware of any relevant audit information that has not been disclosed to the charity's auditors. The trustees have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' report on pages 4-16, including the strategic report, is approved and signed on behalf of the board of trustees by:



A.w.hall (Mar 6, 2024 16:05 GMT)

Tony Hall
Lord Hall of Birkenhead CBE

Trustee and Chair, Frontline

Date: 06-Mar-2024



Reference and administrative details

Registered name

The Frontline Organisation

Working name

Frontline

Charity number

1163194

Company number

09605966

Address of principal office and registered address

Coram Campus
41 Brunswick Square
London
WC1N 1AZ

Website

www.thefrontline.org.uk

Trustees

Tim Aldridge
Michael Clark
(resigned 5 October 2022)
Andrew Elvin
Oliver Gayle
Cordula Gwilym
(resigned 5 October 2022)
Lord Tony Hall
Theresa Jacob
(appointed 5 October 2022)
Faiza Khan
(appointed 10 February 2024)
Sue Macmillan
Jeremy Newman
Jacob Rosenzweig
Sukriti Sen
John Shield
(appointed 24 October 2023)
Sir John Timpson
(resigned 21 June 2023)

Chief Executive

Mary Jackson

Bankers

Lloyds Bank
95 George Street
Croydon
Surrey
CR9 2NS

External Auditors

Mazars LLP
2nd Floor
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Solicitors

Baker & McKenzie LLP
100 New Bridge Street
London
EC4V 6JA

Bates Wells Braithwaite LLP
10 Queen Street Place
London
EC4R 1BE

Herbert Smith Freehills LLP
Exchange House
Primrose Street
London
EC2A 2EG

Kirkland & Ellis International LLP
30 St Mary Axe





Independent auditor's report

Opinion

We have audited the financial statements of The Frontline Organisation (the 'charity') for the year ended 31 August 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows 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 FRS 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 charity's affairs as at 31 August 2023 and of its surplus 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 charity 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 charity'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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 directors' report included within the annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company laws) 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 charity'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 charity 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the charity and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as pension legislation, the Companies Act 2006 and the Charities Statement of Recommended Practice.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance and income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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 the audit report

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


Nicola Wakefield (Mar 11, 2024 13:43 GMT)

Nicola Wakefield
(Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
6 Sutton Plaza, Sutton Court Road, Sutton, Surrey,
SM1 4FS

Date: 11-Mar-2024

Financial statements



Statement of financial activities for the year ended 31 August 2023

(incorporating an income and expenditure statement)

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2023 £'000	Total 2022 £'000
Income from:						
Donations	2	1,421	-	95	1,516	1,985
Charitable activities	4	24,470	-	-	24,470	22,758
Other		188	-	-	188	49
Total income		26,079	-	95	26,174	24,792
Expenditure on:						
Raising funds	5	-	-	638	638	445
Charitable activities	5	24,275	685	(380)	24,580	23,374
Total expenditure		24,275	685	258	25,218	23,819
Net income/(expenditure)		1,804	(685)	(163)	956	973
Transfer of funds		(1,009)	1,009	-	-	-
Net movement in funds		795	324	(163)	956	973
Reconciliation of funds:						
Total funds brought forward		4,751	2,316	250	7,317	6,344
Total funds carried forward		5,546	2,640	87	8,273	7,317

All activities relate to continuing activities. There are no other recognised gains and losses.

The notes on pages 27-35 form part of these financial statements.

Balance sheet

as at 31 August 2023

The Frontline Organisation, Company number 09605966

	Note	Total 2023 £'000	Total 2022 £'000
Fixed assets:			
Tangible fixed assets	9	73	94
Total fixed assets		73	94
Current assets:			
Debtors	10	2,111	2,776
Cash at bank and at hand		9,764	7,416
Total current assets		11,875	10,192
Liabilities:			
Creditors: Amounts falling due within one year	11	(3,675)	(2,969)
Net current assets		8,200	7,223
Total assets less current liabilities		8,273	7,317
Total net assets		8,273	7,317
The funds of the charity:			
Restricted income funds	12	87	250
Unrestricted general funds	12	5,546	6,251
Designated funds	12	2,640	816
Total funds		8,273	7,317

The financial statements were approved by the trustees on 06-Mar-2024

and signed on their behalf by:



[A.w.hall \(Mar 6, 2024 16:05 GMT\)](#)

Tony Hall

Lord Hall of Birkenhead, CBE
Trustee and Chair, Frontline

Statement of cash flows for the year ended 31 August 2023

	Note	Total 2023 £'000	Total 2022 £'000
Net cash provided by operating activities:	A	2,248	1,197
Cash flows from investing activities:			
Dividends, interest and rents from investments		143	19
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(43)	(64)
Net cash provided by/(used in) investing activities		100	(45)
Change in cash and cash equivalents in the reporting period		2,348	1,152
Cash and cash equivalents at the beginning of the reporting period		7,416	6,264
Cash and cash equivalents at the end of the reporting period	B	9,764	7,416

Notes to the statement of cash flows

A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Total 2023 £'000	Total 2022 £'000
Net income for the reporting period (as per the statement of financial activities)	956	973
Adjustments for:		
Depreciation charges	63	76
Dividends, interest and rents from investments	(143)	(19)
Decrease/(Increase) in debtors	665	(659)
Increase in creditors	707	826
Net cash provided by operating activities	2,248	1,197

B: Analysis of cash and cash equivalents

	Total 2023 £'000	Total 2022 £'000
Cash in hand	4,096	3,393
Notice deposits (less than 3 months)	5,668	4,023
Total cash and cash equivalents	9,764	7,416

Notes to the financial statements

for the year ended 31 August 2023

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Charities Act 2011. The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS102') and the Accounting and Reporting by Charities: Statement of Recommended Practice ('Charities SORP (FRS 102)') have been followed in the preparation of these financial statements. The Frontline Organisation meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of the going concern basis is appropriate and have identified no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of 12 months from the date of approval of the financial statements.

Income recognition

All income is recognised in the statement of financial activity as soon as the charity has entitlement to the income, the receipt is probable and the amount is quantifiable.

Donations are recognised on receipt. Grant income is not recognised, and deferred when received in advance, where there are explicit or implied terms that require the funds to be spent in a future period or there are other unfulfilled conditions outside the control of the charity.

For contracted income, entitlement is determined according to the stage of completion of the services in accordance with the rules set out in FRS 102.

Donations in kind

Donations in kind are included at the value to the charity to the extent that this can be quantified and are recognised when received.

Expenditure

Expenditure is recognised on an accruals basis. It has been classified under headings that aggregate all costs relating to that activity and include irrecoverable VAT. Shared costs are apportioned on a basis consistent with the use of resources. Support costs have been allocated to the raising of funds and charitable activities directly where applicable and then on the basis of costs of activities undertaken directly and staff numbers as set out in Note 6. They include the costs of all activities not directly engaged in charitable or fundraising activities.

Pension costs

The charity operates a defined contribution pension scheme for all eligible members of staff. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Any gains or losses arising on translations are reported as part of the transaction within the statement of financial activities and are not material; they are therefore not disclosed separately.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised. Depreciation is charged on a straight line basis beginning in the month in which the asset is brought into use at the following annual rates:

— Furniture and fittings	25% p.a.
— Computer equipment	33.33% p.a.
— Server and firewall	20% p.a.
— Leasehold improvements	dependent on the term of the relevant lease

Current investments

Surplus cash is held on fixed term deposit. Deposits maturing in more than three months are recognised at transaction price as current investments and treated as a basic financial asset.

Liabilities

Future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Fund accounting

Unrestricted funds represent monies which may be applied for any purpose within the charity's objects.

Designated funds represent monies which the charity's trustees have designated for use on specific activities or for specific purposes.

Restricted funds are funds received with specific conditions attached and are restricted for use on those activities only.

Volunteers

The charity has benefited from a small number of short term, general administrative volunteers in the head office but as it is not possible to accurately measure the value of their contribution, it has not been recognised in the statement of financial activities.

Tax

The charity is exempt from income and corporation tax on income and gains to the extent that they are applied for its charitable objects.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

2. Donations and legacies

	Unrestricted £'000	Restricted £'000	Total 2023 £'000	Total 2022 £'000
Donations	119	2	121	113
Donations in kind	1,113	-	1,113	864
Government grants	-	-	-	198
Grants from charitable bodies	189	93	282	810
	1,421	95	1,516	1,985

3. Donations in kind

	Unrestricted £'000	Restricted £'000	Total 2023 £'000	Total 2022 £'000
Professional services	977	-	977	743
Software licences	77	-	77	43
Advertising solutions	-	-	-	31
Staff development	59	-	59	47
	1,113	-	1,113	864

4. Income from charitable activities

	Unrestricted £'000	Restricted £'000	Total 2023 £'000	Total 2022 £'000
Central government contracts	24,394	-	24,394	22,270
Local authority fees	76	-	76	488
	24,470	-	24,470	22,758

5. Expenditure

	Activities undertaken directly £'000	Bursary funding £'000	Support costs £'000	Total 2023 £'000	Total 2022 £'000
Raising funds	590	-	48	638	445
	590	-	48	638	445
Charitable activities					
Participant recruitment	2,194	-	330	2,524	2,542
Participant leadership development	11,780	7,135	2,342	21,257	20,144
Fellows programme	697	-	102	799	688
	14,671	7,135	2,774	24,580	23,374
Total expenditure	15,261	7,135	2,822	25,218	23,819

Bursary funding represents the payment of bursaries to participants in year one of the Frontline programme. All bursaries are given to individuals and no support costs have been allocated to them.

Expenditure on charitable activities includes £1,113k (2022: £616k) of donations in kind. £414k of donations in kind were received to support Raising Funds in the period (2022: £247k).

6. Support and governance costs

	Basis of allocation	Total 2023 £'000	Total 2022 £'000
Support costs			
Financial management	Activities undertaken directly	395	420
Human resources	Employee headcount	682	539
Information systems and technology	Permanent staff FTE	432	439
Premises and overheads	Permanent staff FTE	448	454
Operations and management	Activities undertaken directly	335	309
Professional fees, governance & compliance	Activities undertaken directly	161	252
External relations	Activities undertaken directly	369	500
		2,822	2,913
Governance costs			
External auditors' remuneration – audit services		16	15
Management liability insurance		4	4
Total		20	19

Support costs include £78k (2022: £107k) of donations in kind.

7. Net income

	Total 2023 £'000	Total 2022 £'000
This is stated after charging:		
Auditors' remuneration – audit	16	15
Depreciation	63	76
Operating leases	292	314

8. Staff costs

A. Staff costs

	Total 2023 £'000	Total 2022 £'000
Wages and salaries	8,049	6,859
Pension	623	529
Social security	807	694
Termination payments	26	33
Agency & seconded staff	425	307
	9,930	8,422

The total amount of termination payments for the period was £51,720 (2022: £33,329). There are no outstanding payments at the balance sheet date.

B. Average headcount

The average monthly number of employees during the period, including agency staff and secondees, was:

	Headcount	2023 FTE	Headcount	2022 FTE
Average headcount – full time	156	156	136	136
Average headcount – part time	71	20	58	18
	227	176	194	154

C. Higher paid employees

Number of employees whose emoluments for the period fall:

	2023	2022
Between £60,000 and £69,999	13	5
Between £70,000 and £79,999	5	2
Between £80,000 and £89,999	1	2
Between £90,000 and £99,999	1	1
Between £100,000 and £109,999	1	1
Between £110,000 and £119,999	1	0

Total pension contributions made by Frontline into a defined contribution scheme for the higher paid employees during the period were £138,505 (2022: £72,222).

D. Key management personnel

The key management personnel of the charity consist of the trustees and senior leadership team. The total emoluments paid to the senior leadership team in the period were £558,663 (2022: £537,832).

None of the trustees have been paid any remuneration or received any other benefits from the charity during the period ended 31 August 2023. No trustee expenses were met by the charity during the period (2022: one trustee, £508).

9. Tangible fixed assets

	Fixtures, fittings and equipment £'000	Leasehold £'000	Total £'000
Cost			
At 1 September 2022	322	85	407
Additions	43	-	43
Disposals	(92)	-	(92)
At 31 August 2023	273	85	358
Depreciation			
At 1 September 2022	252	61	313
Disposals	(91)	-	(91)
Depreciation	46	17	63
At 31 August 2023	207	78	285
Net book value at 1 September 2022	70	24	94
Net book value at 31 August 2023	66	7	73

10. Debtors

	2023 £'000	2022 £'000
Trade debtors	1,707	2,048
Accrued income	201	446
Prepayments	194	272
Other debtors	9	10
	2,111	2,776

11. Creditors

A. Creditors

	2023 £'000	2022 £'000
Amounts falling due within one year		
Trade Creditors	234	362
Deferred Income	1,267	1,181
Accruals	1,600	1,151
Taxation and social security	337	275
Other creditors	237	-
	3,675	2,969

B. Deferred income

	2023 £'000	2022 £'000
At 1 September 2022	1,181	858
Deferred in the year	1,267	1,181
Released to income in the SOFA	(1,181)	(858)
At 31 August 2023	1,267	1,181

Deferred income has arisen from a combination of

- advance receipt of funds for the 2023 cohort bursary payments relating to September 2023; and
- advance receipt of funds relating to the Pathways programme contract.

12. Movement in funds

	Balance at 1 September 2022 £'000	Income £'000	Expenditure £'000	Transfer £'000	Balance at 31 August 2023 £'000
Restricted funds					
Transformation activities	250	95	(258)	-	87
	250	95	(258)	-	87
Unrestricted funds					
Unrestricted general funds	4,751	26,079	(24,275)	(1,009)	5,546
Designated funds – Cohort 2024	1,500	-	-	1,100	2,600
Designated funds – transformation	670	-	(670)	-	-
Designated funds – improvement projects	146	-	(15)	(91)	40
Total funds	7,317	26,174	(25,218)	-	8,273

Transformation activities

Brought forward funds include support from the Garfield Weston Foundation to design and deliver the Step Forward programme to accelerate the development of our fellows into leadership positions, creating the urgent change required in the social work system.

Designated funds – Improvement projects

Funds have been designated for investment in one-off projects designed to improve the long-term quality and effectiveness of Frontline and its programmes. Examples of such projects are development of Frontline's management information systems and development of Frontline's approach to pedagogy. £91k of unspent funds have been transferred into unrestricted general funds in the period.

Designated funds – 2024 cohort onwards

During the period, the trustees have designated a further £1.1m of currently held reserves to support the 2024 national fast track to social work programme (Frontline programme). In the event that participant recruitment is lower or attrition is higher than forecast due to the contract's payment by results mechanism, this designation of funds has been made to pro-actively mitigate any material risk.

13. Analysis of net assets between funds

	Unrestricted general funds £'000	Designated funds £'000	Restricted funds £'000	Total 2023 £'000	Total 2022 £'000
Fixed assets	73	-	-	73	94
Net current assets	5,473	2,640	87	8,200	7,223
Total	5,546	2,640	87	8,273	7,317

14. Operating leases

At 31 August 2023, Frontline has commitments under non-cancellable operating leases as follows:

	2023 £'000	2022 £'000
Leases which expire		
Within one year	219	215
	219	215

15. Related party transactions

During the period, Frontline received £958k (2022: £679k) of pro bono consultancy support from The Boston Consulting Group. One of Frontline's trustees is a senior partner and managing director of The Boston Consulting Group.

During the period, three trustees (2022: three) were employed by local authorities with which Frontline partnered for the purpose of delivering either the Frontline programme or Pathways programme. All related transactions with these local authorities were carried out at arm's length.

16. Charity information

The Frontline Organisation is a registered charity and a company limited by guarantee (England & Wales) with registered office 41 Brunswick Square, London, WC1N 1AZ.

17. Comparative statement of financial activities for the period ended 31 August 2022

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2022 £'000	Total 2021 £'000
Income from:						
Donations	2	999	-	986	1,985	1,222
Charitable activities	4	22,758	-	-	22,758	22,283
Other		49	-	-	49	6
Total income		23,806	-	986	24,792	23,511
Expenditure on:						
Raising funds	5	-	-	445	445	228
Charitable activities	5	21,753	1,330	291	23,374	21,860
Total expenditure		21,753	1,330	736	23,819	22,088
Net income/(expenditure)		2,053	(1,330)	250	973	1,423
Transfer of funds		(1,500)	1,500	-	-	-
Net movement in funds		2,053	(1,330)	250	973	1,423
Reconciliation of funds:						
Total funds brought forward		4,198	2,146	-	6,344	4,921
Total funds carried forward		6,251	816	250	7,317	6,344

Thank you

Our work is made possible with the support of the Department for Education and our incredible community of philanthropic funders who donate funds, time and expertise to Frontline to support our mission of creating social change for children who do not have a safe or stable home.





We would like to thank the following organisations and their staff, for their support and friendship this year, as well as the growing and essential collection of individual donors who support our work.

AKO Foundation
Alex Timpson Trust
Andrew & Belinda Scott Charitable Trust
Arnold Clark Community Fund
BCG
BT
David Lister Charitable Trust
Duncan Ford
Fairer Fostering Partnership
Garfield Weston Foundation
Gerson Lehrman Group (GLG)
Hadley Trust
Inner London Magistrates' Court Poor Box
M&G plc Community Fund
Marriott Hotel Marble Arch
Portal Trust
Rangoonwala Foundation
Scrap Car Comparison
Tile Hill Recruitment
Toyota Community Fund



If you have any questions about our work, please get in touch:

thefrontline.org.uk/contact-us

-  FrontlineChangingLives
-  FrontlineSW
-  Frontline – Changing Lives
-  Frontline_SW

Charity number: 1163194
Company number: 09605966

Coram Campus
41 Brunswick Square
London WC1N 1AZ


THE FRONTLINE ORGANISATION

England & Wales - Charity number 1163194

Accounts

Annual report and accounts 2021-22





Frontline is England's largest social work charity, and our vision is of a society where no child's life chances are limited by their social or family circumstances.

Everything we do aims to make life better for children who need a social worker, to help keep them safe from harm and to give them every possible chance to fulfil their potential.

We do this by developing social workers' practice, building their leadership skills and encouraging them to innovate and find new ways to improve outcomes for children and families.

By doing this, and by coming together we hope we can achieve our mission of creating social change for children who don't have a safe or stable home.

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Welcome from the chair and chief executive officer



Lord Tony Hall

I have been fortunate enough to be chair of Frontline since January 2022. And in fact, it was one stark statistic that drew my attention and made me want to get involved with this fantastic charity – every year over 700,000 children in England need the support of a social worker. These children often live in the toughest circumstances, often because their family is struggling with multiple challenges such as domestic abuse, poverty and mental ill-health. This means that these children don't always get the love, care, and protection they deserve, and might experience abuse, neglect and trauma. This not only harms them in the here and now but, without help, can do long-term damage too. Out of a population of around 13 million children and young people in this country, that is a truly shocking figure.

What I have seen and learnt over past months has only served to strengthen my conviction that children's social work is a crucial but also phenomenally challenging role. I have seen the huge complexity that children's social workers have to deal with, the incredibly difficult decisions they have to make concerning children's lives, and the risk and uncertainty they have to live with. I have been impressed by their passion, their belief in social justice and their desire to make a positive difference for children and their families. Yet this essential work and the profession are too often badly represented in the media and under-recognised by the public. The rest of the board and I are committed to supporting Frontline to continue its work to change this. I'm delighted to welcome our new trustee and Frontline fellow, Theresa Jacob, who will bring invaluable insight to this work. I would like to thank Cordie Gwilym for her commitment over the past two years as her term as fellow trustee comes to an end. Michael Clark also stepped down from the board this year, having made a significant contribution to Frontline over the last nine years, so I want to extend my appreciation to him for his valuable support and commitment.

We have collectively achieved so much over the past decade, but we know there is still so much more to be done. Why? Because of those 700,000 children who need help each year. I am excited to be with the charity on the next phase of its journey, as it continues to create social change for children by developing excellent social work practice, leadership and innovation.



Mary Jackson

As England's largest children's social work charity, Frontline's job is to help keep the 700,000 children whose families need the support of a social worker safe and well supported, and to give them every possible chance in life. We do this by developing excellent social work practice, training sector leaders and innovating to find better ways of working.

Over the past year, we have heard daily from local authorities around the country that children and families need social work support more than ever before, due to setbacks from covid and increases in the cost of living. With the country facing an economic crisis, nearly a third of UK children are living in poverty. The skill and support of committed, talented social workers has never been more needed.

I am proud of all of the work we have done over the past year to continue to support and champion both the profession of social work and all the skilled and resilient people who work with families day in, day out. We've continued to train people in the latest evidence-based practice and leadership skills through our programmes as well as through our Fellowship. With over 2,500 fellows nationally as of this year, we have worked hard to provide opportunities to mobilise this impressive and influential network, to spark ideas, share knowledge and build expertise.

None of this would have been possible without the hard-working, skilled and dedicated team I have worked alongside, or without the continued support of those who make our work possible. I would like to thank the Department for Education, our other funders and local authority partners for all their backing to date. I am looking forward to the new partnerships we will undoubtedly make, particularly through the Pathways programme, along the next steps of Frontline's journey as a charity.

But there is much more to do. The social work sector is facing extreme challenges, and it is because of this landscape that we need to accelerate and intensify our work over the next few years – working more closely with local authorities to look for new ways to help create a more stable social work workforce and system. It is essential that we do so, if we are to help break the cycles of poverty and improve the life chances of vulnerable children.

We have always been clear on our mission and direction at Frontline. As we enter our 10th anniversary year in 2023, the current climate only serves to make us more determined and focused than ever to bring about social change for children and families through excellent social work leadership and innovation.

Trustees' report

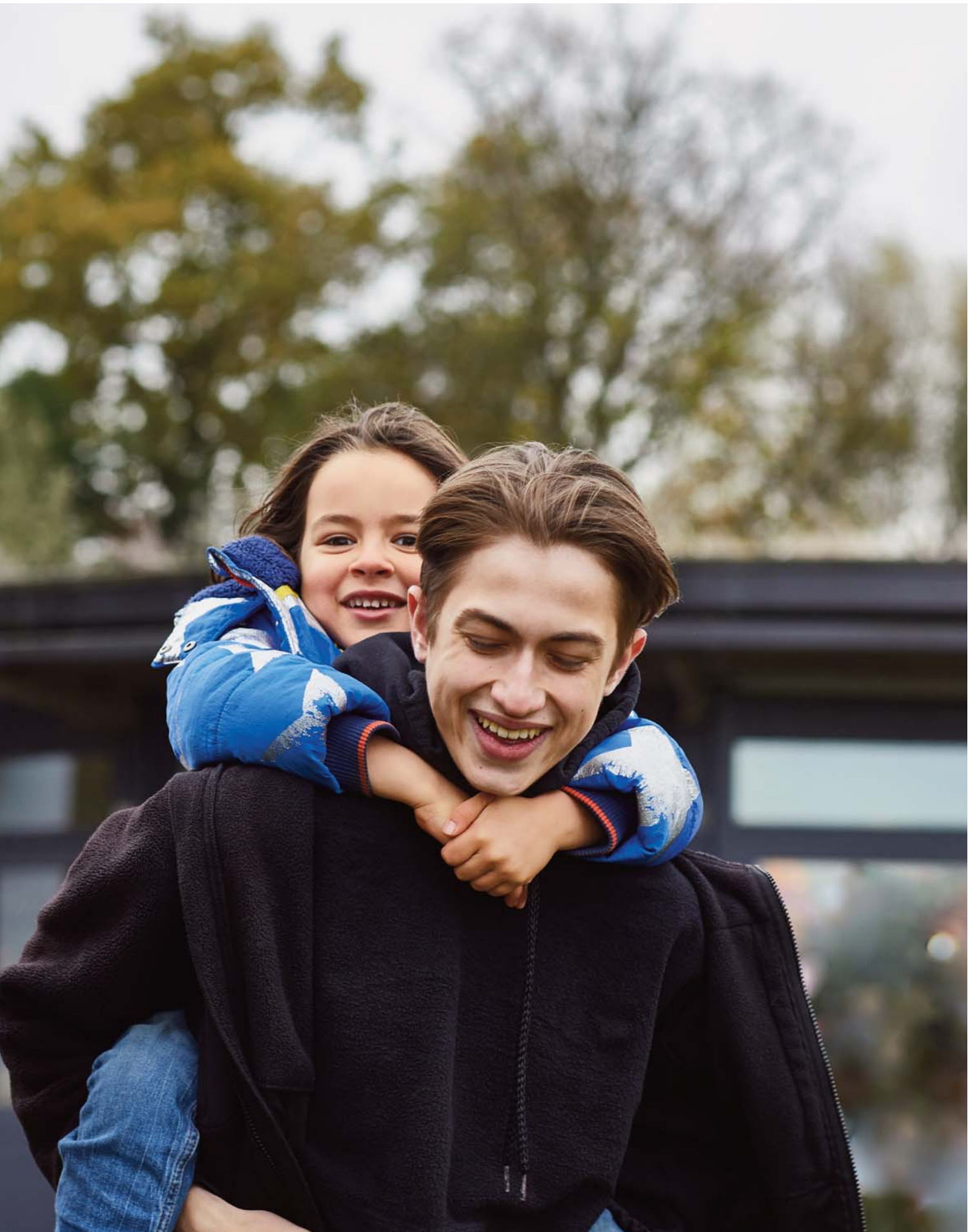
Why we're here

Frontline is England's largest social work charity. Everything we do aims to make life better for children whose family needs the support of a social worker, to help keep them safe from harm and to give them every possible chance to fulfil their potential.

Through our social work training and leadership programmes, we recruit, develop and equip social workers with the skills they need to do, and be, the very best they can. We encourage and support our social workers to innovate and find new ways to improve outcomes for children and families. And we work with sector leader and local authorities to help create an environment that empowers social workers to do their best work, by reducing the challenges they face and improving the system they work in.

We show people just how vital and transformational social workers can be. At its best, their work is life-changing and ensures children get the protection and support they deserve. We're determined to do everything we can to help them do this work today to help change the lives of children and families tomorrow.





Strategic report

Key achievements and performance in 2021-22

This report reflects activity and achievements from September 2021 to August 2022.

2025 strategy

Everyone in the charity has continued to work towards our 2025 strategy and goal of having 4,000 impactful fellows by 2025. We currently have over 2,500 fellows and are ahead of schedule in attaining this ambitious goal, primarily due to the successful launch of our exciting new Pathways programme. Given this rapid progress towards our goals we plan to revisit our strategic approach in early 2023, the halfway point. To aid this we have commissioned a system map to help us identify where we can focus and help children and families the most.

600+ people complete programmes annually

Through 2021-22 we continued to evolve our organisational design to stay future ready and achieve our charity goals by delivering 600+ people completing our programmes each year. We created the new role of chief social worker to lead the vision, strategy and standards for all our work, while consolidating all programmatic execution within the remit of our programmes director. This has allowed us to maintain a focus on core programmes against the challenging backdrop in the sector, while accelerating pace on our fast-growing areas of new work in leadership and innovation.

It was an incredibly difficult year for our Frontline programme participants, as for all social workers, as they continued to experience the long-term impact of the pandemic. Children's services across the country faced high numbers of social workers leaving the workforce or staff absence due to illness or wellbeing. Caseloads not only remained high in number, but also increased in complexity. To mitigate the impact this had on capacity we increased our provision for participant support services, including dedicated and specialist expertise, one-to-one coaching and mentoring and financial assistance to those most in need. We also listened and responded to participant feedback and adapted our programme to retain and embed the technological changes made during the pandemic. Our teaching days were adapted to be a combination of in-person and online, while all our digital teaching material was reviewed and refreshed for optimum accessibility.

As a result, we were proud that over 380 of the 2021 Cohort completed year 1 of the Frontline programme, registering as newly qualified social workers and progressing to their assessed and supported year in employment. Meanwhile, demand for our participants remained very strong, as the partnerships team continued to strengthen our relationships with local authority partners and secured commitments to five-year collaboration agreements. For the third consecutive year we were



able to recruit and place over 400 new participants across 64 local authority partners to start the programme in 2022. Half of our local authority partners are Ofsted rated as inadequate or requires improvement, highlighting our commitment to supporting the sector and raising the quality of practice for children and families.

Our Firstline and Headline programmes continued to deliver impactful leadership training to social work managers and leaders across the country. A further 160 team managers completed the Firstline programme. 83% of these reported that the programme supported their teams to deliver for children and families. The Headline programme was a tremendous success, with 23 heads of service completing the 10-month programme with 100% participant satisfaction.

2022 also marked a significant milestone for our programmes, as we were delighted to be awarded the new social work leadership development contract by the Department for Education. The Social Work Leadership Pathways programme (known as the Pathways programme) is a national practice leadership development programme, and will replace the Practice Supervisors Development Programme (PSDP), Firstline programme, Headline programme and Practice Leaders Development Programme (PLDP), consolidating all leadership development into one cohesive offer. Frontline is proud to be developing and delivering the Pathways programme to 2,000 leaders over the next two years in partnership with North Yorkshire County Council and What Works for Children's Social Care, and with the support of Hertfordshire County Council. Everything we have learned so far from the delivery, strengths and impact of the Firstline and Headline programmes, as well as that of the PSDP and PLDP, has fed into the Pathways programme and will continue to do so.

We are hugely excited by the prospects this opens up, not only to strengthen our ability to meet our charity goals but also to provide more strategic partnerships with local authorities where we can co-create and deliver workforce strategies across our portfolio of programmes for practice, leadership and innovation.

Develop excellent social work practice, leadership and innovation

At the heart of everything we do as a charity is an unwavering commitment to ensuring the best possible outcomes for children and families receiving social work support and intervention. Our belief that relational, systemic social work practice is crucial to ensuring excellent practice, leadership and innovation remains ever present at the core of all our programmes.

We continue to build on our existing theories and models in a way that improves the participant experience and, ultimately, their social work practice and leadership. Our new, hybrid model of delivery has been designed by experts in curriculum design (our pedagogy leads) and content and delivery experts (curriculum and delivery staff), and marks a new and innovative approach. It has enabled us to re-imagine what we do while retaining our core focus and expertise in relational practice and leadership to deliver teaching that is more accessible, flexible and responsive to current research. Evidence of the benefits of this approach can be seen in the formal curriculum refresh we undertook for the Frontline programme, which was approved with no conditions by our validating academic partner, Lancaster University. We incorporated current social work research around risk, working with fathers', understanding and identifying nonaccidental injury and sudden and unexpected infant death into the refresh of content, and used our pedagogy expertise to design a curriculum that is attuned to the evidence of how people learn and retain information.

Members of our academic team have attended national conferences to share their research with the wider sector, as well as to learn from the experience of others. We currently have four staff completing their PhDs in areas relating to their roles within Frontline, enabling them to directly feed their learning and expertise back into our programmes.

We have also continued to embed an approach and support mechanisms rooted in our commitment to anti-racism, working closely with our racial diversity and inclusion steering group. In addition to the increased support put in place for participants, we



created community spaces designed to support minoritised participants and give them a peer-supported space, facilitated by academic staff, in which to explore the specific issues and barriers they may be facing. These are in place for racially minoritised, LGBTQ+ and neurodiverse participants. The Pathways programme mirrors this support package and encourages the creation of communities of practice.

We have been working with our local authority partners to explore how they can implement similar spaces and create an environment which supports and promotes excellent, relationship-based social work practice. One way we did this was by holding two events, one in London and one in Leeds, focusing on diversity and inclusion. Hosting representatives from over 60 local authorities across the country, the events gave attendees the opportunity to hear about other local authorities' journeys towards building a more inclusive workforce, learn how the new Pathways programme will support with this journey and network, build new connections and share experiences.

We continue to put significant focus on how we can best support our social workers once they've completed our programmes. Whether by continuing to develop their practice and leadership skills, connect with each other or use their insights to find new ways to overcome challenges they and the sector face, it is always with the aim of making a positive difference for children and families. In order to offer more targeted support and drive our impact to create better outcomes for children and families, our chief social worker has created a more coherent structure for the Frontline Fellowship. Aligned to our three organisational pillars – practice, leadership and innovation – the Fellowship offer now includes a clear programme of activity linked to each, designed to amplify the impact of our fellows in the sector.

We also launched a new series of our Social Work Coffee Breaks in which Frontline fellows share their research and talk through how this can be applied in practice. We're pleased that this has been the most popular series to date, with multiple local authority partners requesting recordings and sharing with their wider teams.

Cultivating innovation in children's social work

This year we expanded the scope of our innovation work by delivering, for the first time, a new Innovation programme. The programme has been designed to give social workers the opportunity to turn their ideas to improve outcomes for children and families into a reality.

20 fellows participated in the first iteration of the programme, through which they were equipped with the skills to develop a wide variety of ideas for new innovations that have the potential to make a difference to children's families and lead to systemic change.

The programme was a great success. All participants learnt practical, action-based skills they can apply in their roles as social work leaders to encourage and drive innovative approaches to challenges faced. Frontline also awarded grant funding to three fellows on the programme to deliver early-stage pilot projects to implement their innovations. These three initiatives focused on improving nutrition in foster care, youth custody diversion and using arts to engage young people at risk outside of the family home.





Support employees to achieve goals and ensure Frontline is sustainable

Our people

We've continued to invest in our people to support them to do their best work and we're pleased that this has had a positive impact. In an externally commissioned engagement survey, Frontline scored in the top percentile of over 600 organisations globally, with an improved score from last year.

We have also evolved our culture over the past year to ensure it continues to reflect our current ways of working and sets an ambition of where we want to be. In collaboration with our trustees and the whole organisation, we have now distilled our culture and values into four core areas:

- putting children first
- making diversity and inclusion everyone's business
- working as one team and
- making decisions based on common sense and evidence.

These areas allow us to focus on what's most important to us and help us work most effectively together.

We appointed our new head of diversity and inclusion, to enhance our work in this area. They work with our senior leadership team and employee-led affinity groups to set ambitious targets across our key priority areas of anti-racism, disability inclusion and LGBTQ+ education on our programmes and internally with our colleagues. We also ran our second Flair survey (a people analytics survey that measures how anti-racist an organisation is) and are pleased that we've been able to reduce some racial inclusion barriers significantly, while identifying racial awareness as a significant improvement area for the next 12 months. We were also delighted to be shortlisted again for the PinkNews Third Sector Organisation award, recognising Frontline's contributions to LGBTQ+ equality in the charity sector.

Frontline employee engagement survey This year's top scoring areas

People in my area do their best for Frontline	4.7/5
I believe in what Frontline is trying to achieve	4.7/5
I understand how my work contributes to the success of Frontline	4.7/5
My manager recognises and comments when I do good work	4.5/5
My manager is open to receiving feedback from me	4.5/5



Sustainability

We continue to be grateful for the funding from the Department for Education and local authority partners that enabled us to deliver our Frontline and Firstline programmes, and will enable us to deliver the Pathways programme from September 2022.

As a charity, philanthropic support from trusts and foundations, businesses and individuals is vital to our work to create social change through the Fellowship. We were pleased that in 2021-22 the Garfield Weston Foundation renewed their support for Frontline by funding our new Step Forward programme for Frontline fellows (to be launched in 2023) that bridges the gap between the Frontline and Pathways programmes. We also welcomed two new trust funders and three new corporate supporters to our community of donors, while 10 supporters chose to run the Hackney Half Marathon to raise funds for Frontline.

With our tenth anniversary approaching in 2023, we will use this upcoming milestone to grow our income and have a greater impact on children and families through our Fellowship and innovation work.

Plans for the future

Next year is Frontline's 10-year anniversary and we are more determined and focused than ever, as we near this momentous moment, to bring about social change for children and families through excellent social work practice and leadership. We have achieved so much over the last 10 years, but there is still so much more to do. 2023 will bring a continuity of many areas of our work, as well as several new and very exciting ventures for us as a charity.

The first of these is our inaugural Frontline Awards, which we are holding in May 2023. The awards aim to recognise excellent practice, leadership and innovation in children's social work, and celebrate the fantastic work that so many social workers are doing to support almost 700,000 children and their families across England each year. The awards will also provide a platform to highlight and share the achievements of young people who have had the support of a social worker. In fact, young people are at the heart of the awards – they are helping us to shape the awards, will be involved in judging, hopefully will nominate social workers and will be involved at the event itself in London in May 2023. The awards will sit alongside other established award ceremonies in the sector, providing another opportunity to shine a spotlight on the amazing work that social workers do.

We see this work so clearly through our fellows and, to develop the support and development we offer them, we will be embedding a new model oriented more closely to our three pillars of practice, leadership and innovation. This includes the launch of Step Forward. The Step Forward programme is designed specifically for social workers in the early stages of their career, or who want to take the next step into a management position. It will boost their leadership skills and confidence, equip them with the skills to increase their impact, influence others in the workplace and prepare for a management role. It will also focus on providing support and training to social workers from under-represented groups to help them overcome the barriers they face.

By 2025 our Fellowship will be made up of over 6,000 social workers – which is 20% of the children's social work workforce – thanks to our Pathways programme. We are hugely proud to have been awarded the Pathways programme by the Department for Education, which we will begin delivering in September 2022 and beyond. Through the programme, over two years, we will develop 2,000 sector leaders across the country with the skills to create the conditions and culture which enable good practice to thrive.

Individually these social workers have huge potential, but together this potential grows substantially. Through them, we have a fantastic opportunity to support the sector and have a very real impact on the families we are working to support. To do this, we need to continue to innovate and find new ways to do things, which is why we will be running a second cohort of our Innovation programme in the spring. This programme, alongside the Step Forward programme and all the other events, practice master-classes drawing on latest evidence, coaching, mentoring and peer support we offer for fellows, is 100% funded through our fundraised income. None of this would be possible without the support of our incredible community of funders and supporters. We will continue our drive to increase philanthropic funding throughout 2023, as well as introducing a diversification strategy to look at other sources of income.

Alongside these new ventures, we remain as committed as ever to our Frontline programme, training the next cohort of over 400 new social workers. We will continue to embed our new and updated curriculum, working with experts across the sector and drawing on the latest evidence-based approaches. Our commitment to recruiting social workers from a diverse range of backgrounds will remain a core focus to ensure we are contributing to a workforce that is representative of the children and families it serves. This sits within our wider work and commitment to becoming a truly anti-racist and inclusive organisation.

To support this work, we will be launching the next phase of our This is the Work campaign in early 2023. Both through this campaign, and throughout our tenth anniversary year, we want to really highlight the crucial work social workers do day in, day out and challenge stereotypes and negative perceptions of social work that are so often perpetuated by the media and society.

This, as with all our work, will continue to have children and families at the heart as we strive to create social change through excellent social work practice, leadership and innovation.



Financial review for the year

During the year Frontline generated a surplus of £1.0m in line with our plans. Our income for the year was £24.8m, representing growth of 5% on the previous period, with the principal source of income being our contract with central government for our Frontline programme. The growth in income reflects the increased number of participants on the Frontline programme.

Our £2m of income from charitable foundations, individual donors and pro bono supporters has enabled us to further increase our impact. We have continued to provide coaching support for year 2 participants of the Frontline programme, as well as supporting our fellows to innovate and use their ideas to overcome challenges they, and the sector, face.

Based on ongoing contracts for the Frontline programme, we have confirmed core programme income until at least the end of the 2023 Cohort and are in the process of bidding for the National Fast Track to Social Work programme from the 2024 Cohort onwards.

Frontline had total expenditure of £23.8m in the period. 11% of charitable expenditure was spent on participant recruitment to the Frontline programme and 86% on participant leadership development, of which 39% was spent on participant bursaries. The bursaries are awarded to all participants at a fixed regional amount to support them in year 1 of the Frontline programme.

Our support costs amounted to £2.9m, including £0.1m of pro bono support, and have been allocated as detailed in note 6 to the accounts. Our expenditure on staff costs was £8.4m. The average FTE of employees increased by 2% over the course of year, as a result of the growth in scale of the Frontline programme.

At 31 August 2022, the charity had net current assets of £4.7m. In line with our cash management policy, surplus cash is invested in fixed rate deposits generating low risk returns. At 31 August 2022 the charity held total funds of £7.3m, represented by restricted, unrestricted funds and designated funds.

Restricted funds

Restricted funds are those that can only be used a specific purpose in accordance with the terms set by the donor. The charity retained £250k of restricted funds at the end of the year.

Unrestricted funds

Unrestricted funds are available to use for the purposes of the charity as the trustees see fit. The charity had free reserves of £4.7m at the end of the period. In addition, at 31 August 2022 the charity had designated funds of £2.3m and held £0.1m of funds as tangible fixed assets.

Reserves policy

The charity holds free reserves in order to:

- provide working capital to finance day-to-day operations;
- provide a safeguard against the risks of unforeseen liabilities and expenditure and shortfalls in income; and
- cover the costs of wind-down of one or more programmes in the event of key funding being curtailed.

The necessary level of free reserves is determined by conducting a risk-based assessment of factors likely to reduce income or increase expenditure, working capital requirements and the costs associated with programme wind-down. The trustees have therefore set a free reserves target of £4.8m, to be reviewed every 12 months. The charity's free reserves at the end of the year were £4.7m which is 98% of the target. The charity has plans in place to increase free reserves to meet the target within the next year.

During the period, the trustees have designated £1.5m of currently held reserves to support the 2024 National Fast Track to Social Work programme. Should the organisation be awarded the contract, income may be reduced should participant attrition be higher than forecast due to the contract's payment by results mechanism. This designation of funds has been made to pro-actively mitigate any material risk.

Having considered the level of our free reserves, cash flow forecasts and the level of designated funds to mitigate any reduction in income as a result of a payment by results mechanism, the trustees consider the charity to have sufficient resources to continue for the foreseeable future. The accounts have therefore been prepared on the basis that the charity is a going concern.

Risks and uncertainties

Frontline's trustees have overall responsibility for risk management but also recognise that for risks to be identified and managed successfully, there needs to be shared accountability throughout the organisation. The finance, audit and risk committee has been delegated the authority to review the risk management systems and make appropriate recommendations to the board.

In line with our risk management policy, a risk register is maintained that captures the nature of the risk, its likelihood and impact, and mitigations that are to be put in place to reduce the likelihood and/or impact. The risk register is reviewed by the leadership team on a monthly basis and by the finance, audit and risk committee on a quarterly basis. Frontline has started to develop locally held risk registers for specific programmes and activities that feed into the overall risk management system. The key risks that we identified, and were managing and mitigating were:

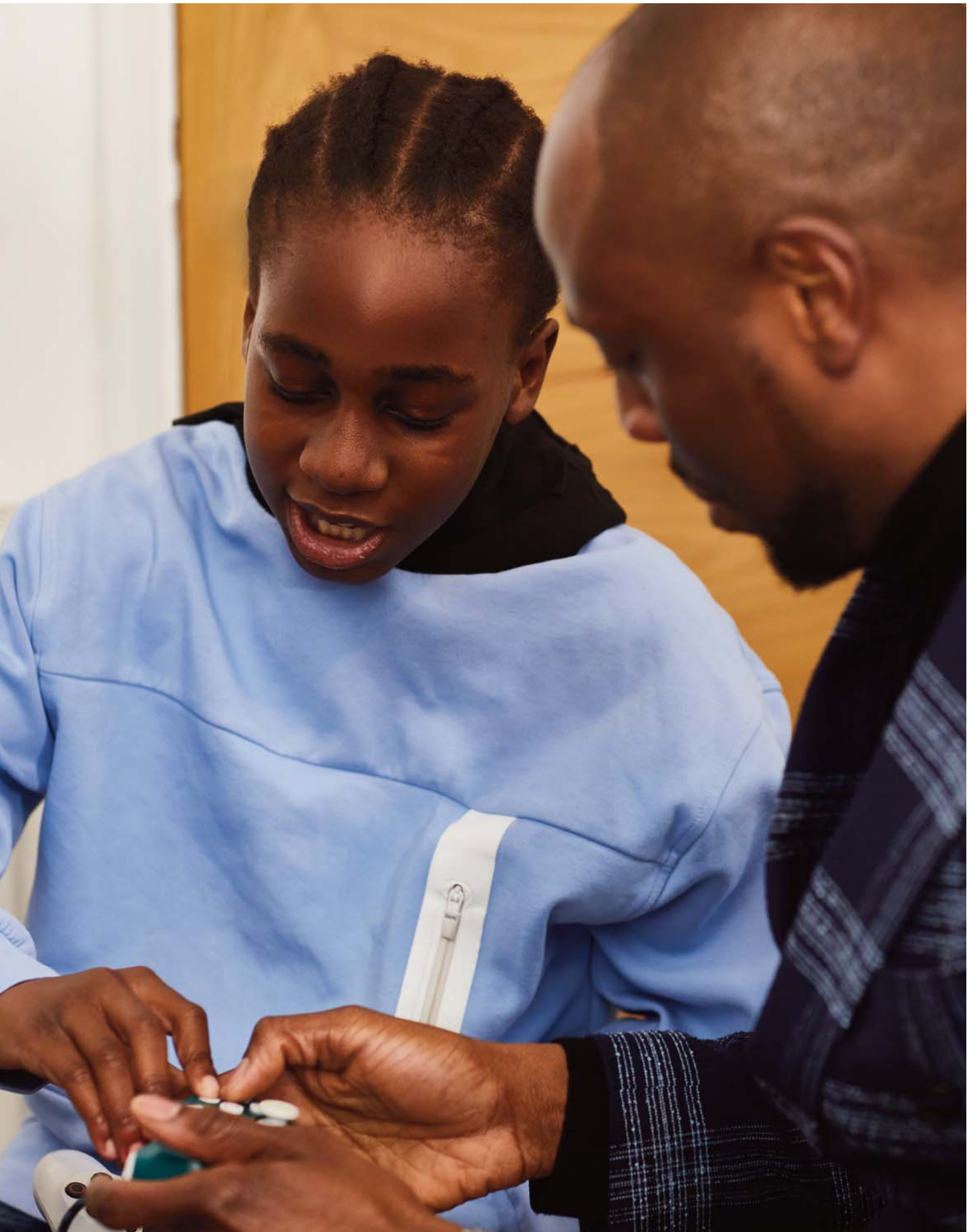
Impact of covid pandemic recovery and in particular the indirect risk of Local Authorities being under even greater pressure and demands and therefore the knock impact it has on the progression and experience of participants on all of our programmes. Mitigating actions taken include various programme adjustments, increased and more flexible support offer to local authorities and participants.

Cost of Living

Frontline has closely monitored the increase in cost across services and supplies and has used our internal cost controls to ensure we remain financially sound during this time. The increased costs facing participants on our programmes have been pronounced and as a result we have proactively increased hardship funding and awards to mitigate this challenge and enable participants on the Frontline programme to sustain.

Structure, governance and management

The Frontline Organisation is a registered charity and company limited by guarantee in England and Wales. It is governed by its Memorandum of Association and Articles of Association, last revised in November 2016. The charity's trustees are also its members and the company directors. This annual report containing the information required by company law in a directors' report. Any person who is willing to act as a trustee, and who would not be disqualified from acting, may be appointed by a majority decision of the trustees. Absolute Return for Kids (Ark) has the option to nominate up to two candidates for appointment as trustees. One position on the board is reserved for a Frontline fellow. The trustees take into account the skills and composition of the board when making such appointments. New trustees receive a comprehensive handbook that helps them to understand both the organisation and their own responsibilities. They also meet with key management personnel. The trustees are responsible for the governance and strategic direction of The Frontline Organisation and make decisions in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. The board meets at least four times a year. Day-to-day management is delegated by the trustees to the chief executive and some matters are delegated to the board committees in line with their terms of reference. The board committees in operation during the period were:





Finance, audit and risk committee

This committee meets on a quarterly basis and is responsible for reviewing annual and longer-term budgets, monitoring financial performance and reviewing the charity's financial controls and risk management.

Programme quality committee

This committee meets at least three times a year and additionally as necessary. It is responsible for providing guidance and challenge on programme content and delivery, in order to improve programme quality.

Safeguarding, policies and complaints committee

This committee meets at least once a year and additionally as necessary. It is responsible for monitoring organisational policies and reviewing key policies that are not reserved for the board or another committee or delegated to the executive. It is responsible for monitoring complaints against Frontline and any instances of whistleblowing. It is responsible for monitoring Frontline's compliance with its safeguarding policy and with applicable regulations.

Remuneration committee

This committee meets at least once a year and considers the pay and remuneration of the senior leadership team and charity-wide pay increases. Decisions are taken in line with the charity's pay and promotion policy and role bandings.

Nominations committee

This committee meets once a year or more frequently if required. It evaluates the suitability of all proposed trustee nominations and determines and addresses any key strategic skills shortages of the board. We are proud to have such a skilled and diverse group of trustees, with three women and three coming from racialised minority ethnic backgrounds at the time of writing this report, on a board of ten.

Statement of trustees' responsibilities

The trustees, who are also directors of The Frontline Organisation for the purposes of company law, are responsible for preparing the trustees' report (including the strategic report) and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare the annual report and financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 in operation.


The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity

and ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are not aware of any relevant audit information that has not been disclosed to the charity's auditors. The trustees have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' report on pages 4-19, including the strategic report, is approved and signed on behalf of the board of trustees by:


Lord Anthony hall (Apr 18, 2023 20:04 GMT+2)

Tony Hall
Lord Hall of Birkenhead CBE

Trustee and Chair, Frontline

Date: 18-Apr-2023



Reference and administrative details

Registered name

The Frontline Organisation

Working name

Frontline

Charity number

1163194

Company number

09605966

Address of principal office and registered address

Coram Campus
41 Brunswick Square
London
WC1N 1AZ

Website

www.thefrontline.org.uk

Trustees

Tim Aldridge
Baroness Hilary Camilla Cavendish
(resigned 3 November 2021)
Michael Clark
(resigned 5 October 2022)
Andrew Elvin
Oliver Gayle
Cordula Gwilym
(resigned 5 October 2022)
Lord Tony Hall
(appointed 1 January 2022)
Theresa Jacob
(appointed 5 October 2022)
Sue Macmillan
Jeremy Newman
Jacob Rosenzweig
Sukriti Sen
Sir John Timpson

Chief Executive

Mary Jackson

Bankers

Lloyds Bank
95 George Street
Croydon
Surrey
CR9 2NS

External Auditors

Mazars LLP
2nd Floor
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

Solicitors

Baker & McKenzie LLP
100 New Bridge Street
London
EC4V 6JA

Bates Wells Braithwaite LLP
10 Queen Street Place
London
EC4R 1BE

Herbert Smith Freehills LLP
Exchange House
Primrose Street
London
EC2A 2EG

Kirkland & Ellis International LLP
30 St Mary Axe





Independent auditor's report

Opinion

We have audited the financial statements of The Frontline Organisation (the 'charity') for the year ended 31 August 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows 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 FRS 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 charity's affairs as at 31 August 2022 and of its surplus 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 charity 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 charity'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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 directors' report included within the annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the annual report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company laws) 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 charity'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 charity 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the charity and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as pension legislation and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance and income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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 the audit report

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



Nicola Wakefield

(Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor
6 Sutton Plaza, Sutton Court Road, Sutton, Surrey,
SM1 4FS

Date: 20-Apr-2023

Financial statements



Statement of financial activities for the year ended 31 August 2022

(incorporating an income and expenditure statement)

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2022 £'000	Total 2021 £'000
Income from:						
Donations	2	999	-	986	1,985	1,222
Charitable activities	4	22,758	-	-	22,758	22,283
Other		49	-	-	49	6
Total income		23,806	-	986	24,792	23,511
Expenditure on:						
Raising funds	5	-	-	445	445	228
Charitable activities	5	21,753	1,330	291	23,374	21,860
Total expenditure		21,753	1,330	736	23,819	22,088
Net income/(expenditure)		2,053	(1,330)	250	973	1,423
Transfer of funds		(1,500)	1,500	-	-	-
Net movement in funds		2,053	(1,330)	250	973	1,423
Reconciliation of funds:						
Total funds brought forward		4,198	2,146	-	6,344	4,921
Total funds carried forward		6,251	816	250	7,317	6,344

All activities relate to continuing activities. There are no other recognised gains and losses.

The notes on pages 29-37 form part of these financial statements.

Balance sheet


as at 31 August 2022

The Frontline Organisation, Company number 09605966

	Note	Total 2022 £'000	Total 2021 £'000
Fixed assets:			
Tangible fixed assets	9	94	106
Total fixed assets		94	106
Current assets:			
Debtors	10	2,776	2,117
Cash at bank and at hand		7,416	6,264
Total current assets		10,192	8,381
Liabilities:			
Creditors: Amounts falling due within one year	11	(2,969)	(2,143)
Net current assets		7,223	6,238
Total assets less current liabilities		7,317	6,344
Total net assets		7,317	6,344
The funds of the charity:			
Restricted income funds	12	250	-
Unrestricted general funds	12	6,251	4,198
Designated funds	12	816	2,146
Total funds		7,317	6,344

The financial statements were approved by the trustees on 18-Apr-2023

and signed on their behalf by:


Lord Anthony hall (Apr 18, 2023 20:04 GMT+2)

Tony Hall
 Lord Hall of Birkenhead, CBE
 Trustee and Chair, Frontline

Statement of cash flows for the year ended 31 August 2022

	Note	Total 2022 £'000	Total 2021 £'000
Net cash provided by/(used in) operating activities:	A	1,197	(1,110)
Cash flows from investing activities:			
Dividends, interest and rents from investments		19	5
Proceeds from the sale of property, plant and equipment		–	–
Purchase of property, plant and equipment		(64)	(19)
Net cash (used in) investing activities		(45)	(14)
Change in cash and cash equivalents in the reporting period		1,152	(1,124)
Cash and cash equivalents at the beginning of the reporting period		6,264	7,389
Cash and cash equivalents at the end of the reporting period	B	7,416	6,264

Notes to the statement of cash flows

A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Total 2022 £'000	Total 2021 £'000
Net income for the reporting period (as per the statement of financial activities)	973	1,423
Adjustments for:		
Depreciation charges	76	65
Dividends, interest and rents from investments	(19)	(5)
(Increase) in debtors	(659)	(1,186)
Increase/(decrease) in creditors	826	(1,407)
Net cash provided by/(used in) operating activities	1,197	(1,110)

B: Analysis of cash and cash equivalents

	Total 2022 £'000	Total 2021 £'000
Cash in hand	3,393	3,259
Notice deposits (less than 3 months)	4,023	3,005
Total cash and cash equivalents	7,416	6,264

Notes to the financial statements

for the year ended 31 August 2022

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Charities Act 2011. The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS102') and the Accounting and Reporting by Charities: Statement of Recommended Practice ('Charities SORP (FRS 102)') have been followed in the preparation of these financial statements. The Frontline Organisation meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate and have identified no material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of 12 months from the date of approval of the financial statements.

Income recognition

All income is recognised in the statement of financial activity as soon as the charity has entitlement to the income, the receipt is probable and the amount is quantifiable.

Donations are recognised on receipt. Grant income is not recognised, and deferred when received in advance, where there are explicit or implied terms that require the funds to be spent in a future period or there are other unfulfilled conditions outside the control of the charity.

For contracted income, entitlement is determined according to the stage of completion of the services in accordance with the rules set out in FRS 102.

Donations in kind

Donations in kind are included at the value to the charity to the extent that this can be quantified and are recognised when received.

Expenditure

Expenditure is recognised on an accruals basis. It has been classified under headings that aggregate all costs relating to that activity and include irrecoverable VAT. Shared costs are apportioned on a basis consistent with the use of resources. Support costs have been allocated to the raising of funds and charitable activities directly where applicable and then on the basis of costs of activities undertaken directly and staff numbers as set out in Note 6. They include the costs of all activities not directly engaged in charitable or fundraising activities.

Pension costs

The charity operates a defined contribution pension scheme for all eligible members of staff. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Any gains or losses arising on translations are reported as part of the transaction within the statement of financial activities and are not material; they are therefore not disclosed separately.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised. Depreciation is charged on a straight line basis beginning in the month in which the asset is brought into use at the following annual rates:

— Furniture and fittings	25% p.a.
— Computer equipment	33.33% p.a.
— Server and firewall	20% p.a.
— Leasehold improvements	dependent on the term of the relevant lease

Current investments

Surplus cash is held on fixed term deposit. Deposits maturing in more than three months are recognised at transaction price as current investments and treated as a basic financial asset.

Liabilities

Future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Fund accounting

Unrestricted funds represent monies which may be applied for any purpose within the charity's objects.

Designated funds represent monies which the charity's trustees have designated for use on specific activities or for specific purposes.

Restricted funds are funds received with specific conditions attached and are restricted for use on those activities only.

Volunteers

The charity has benefited from a small number of short term, general administrative volunteers in the head office but as it is not possible to accurately measure the value of their contribution, it has not been recognised in the statement of financial activities.

Tax

The charity is exempt from income and corporation tax on income and gains to the extent that they are applied for its charitable objects.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

2. Donations

	Unrestricted £'000	Restricted £'000	Total 2022 £'000	Total 2021 £'000
Donations	113	-	113	111
Donations in kind	864	-	864	291
Government grants	-	198	198	227
Grants from charitable bodies	22	788	810	593
	999	986	1,985	1,222

Frontline was in receipt of one government grant from the Department for Education during the year. This was for the Firstline programme. The income from this grant is included in government grants above.

3. Donations in kind

	Unrestricted £'000	Restricted £'000	Total 2022 £'000	Total 2021 £'000
Professional services	743	-	743	177
Software licences	43	-	43	33
Advertising solutions	31	-	31	43
Staff development	47	-	47	38
	864	-	864	2914

4. Income from charitable activities

	Unrestricted £'000	Restricted £'000	Total 2022 £'000	Total 2021 £'000
Central government contracts	22,270	-	22,270	21,841
Local authority fees	488	-	488	442
	22,758	-	22,758	22,283

5. Expenditure

	Activities undertaken directly £'000	Bursary funding £'000	Support costs £'000	Total 2022 £'000	Total 2021 £'000
Raising funds	392		53	445	228
	392		53	445	228
Charitable activities					
Participant recruitment	2,121	-	421	2,542	1,705
Participant leadership development	9,975	7,841	2,328	20,144	19,538
Fellows programme	577	-	111	688	617
	12,673	7,841	2,860	23,374	21,860
Total expenditure	13,064	7,841	2,913	23,819	22,088

Bursary funding represents the payment of bursaries to participants in Year 1 of the Frontline programme. All bursaries are given to individuals and no support costs have been allocated to them.

Expenditure on charitable activities includes £616k (2021: £288k) of donations in kind. An additional £247k was received to support Raising Funds in the period (2021: £3k).

6. Support and governance costs

	Basis of allocation	Total 2022 £'000	Total 2021 £'000
Support costs			
Financial management	Activities undertaken directly	420	361
Human resources	Employee headcount	539	511
Information systems and technology	Permanent staff FTE	439	497
Premises and overheads	Permanent staff FTE	454	415
Operations and management	Activities undertaken directly	309	202
Professional fees, governance & compliance	Activities undertaken directly	252	273
External relations	Activities undertaken directly	500	219
		2,913	2,478
Governance costs			
External auditors' remuneration – audit services		15	14
Management liability insurance		4	2
Total		19	16

Support costs include £107k (2021: £131k) of donations in kind.

7. Net income

	Total 2022 £'000	Total 2021 £'000
This is stated after charging:		
Auditors' remuneration – audit	15	14
Depreciation	76	65
Operating leases	314	300

8. Staff costs

A. Staff costs

	Total 2022 £'000	Total 2021 £'000
Wages and salaries	6,859	6,209
Pension	529	494
Social security	694	616
Termination payments	33	63
Agency & seconded staff	307	193
Other staff benefit costs	-	-
	8,422	7,575

The total amount of termination payments for the period was £33,329 (2021: £62,734). There are no outstanding payments at the balance sheet date.

B. Average headcount

The average monthly number of employees during the period, including agency staff and secondees, was:

	Headcount	2022 FTE	Headcount	2021 FTE
Average headcount – full time	136	136	131	131
Average headcount – part time	58	18	69	19
	194	154	200	150

C. Higher paid employees

Number of employees whose emoluments for the period fall:

	2022	2021
Between £60,000 and £69,999	5	6
Between £70,000 and £79,999	2	2
Between £80,000 and £89,999	2	1
Between £90,000 and £99,999	1	1
Between £100,000 and £109,999	1	-

Total pension contributions made by Frontline into a defined contribution scheme for the higher paid employees during the period were £72,222 (2021: £69,264).

D. Key management personnel

The key management personnel of the charity consist of the trustees and Senior Leadership team. The total emoluments paid to the Senior Leadership team in the period were £537,832 (2021: £585,231).

None of the trustees have been paid any remuneration or received any other benefits from the charity during the period ended 31 August 2022. 1 trustee had travel expenses of £508 met by the charity during the period (2021: none).

9. Tangible fixed assets

	Fixtures, fittings and equipment £'000	Leasehold £'000	Total £'000
Cost			
At 1 September 2021	258	85	343
Additions	64	-	64
At 31 August 2022	322	85	407
Depreciation			
At 1 September 2021	193	44	237
Depreciation	59	17	76
At 31 August 2022	252	61	313
Net book value at 1 September 2021	65	41	106
Net book value at 31 August 2022	70	24	94

10. Debtors

	2022 £'000	2021 £'000
Trade debtors	2,048	1,183
Accrued income	446	697
Prepayments	272	217
Other debtors	10	20
	2,776	2,117

11. Creditors

A. Creditors

	2022 £'000	2021 £'000
Amounts falling due within one year		
Trade Creditors	362	176
Deferred Income	1,181	858
Accruals	1,151	782
Taxation and social security	275	274
Other creditors	-	53
	2,969	2,143

B. Deferred income

	2022 £'000	2021 £'000
At 1 September 2021	858	2,140
Deferred in the year	1,181	850
Released to income in the SOFA	(858)	(2,132)
At 31 August 2022	1,181	858

Deferred income has arisen from a combination of

- advance receipt of funds for the 2022 Cohort bursary payments relating to the quarter beginning September 2022; and
- local authority income for cohorts of the Firstline and Headline programmes ending in Autumn 2022.

12. Movement in funds

	Balance at 1 September 2021 £'000	Income £'000	Expenditure £'000	Transfer £'000	Balance at 31 August 2022 £'000
Restricted funds					
Firstline programme	-	198	(198)	-	-
Transformation activities	-	788	(538)	-	250
	-	986	(736)	-	250
Unrestricted funds					
Unrestricted general funds	4,198	23,806	(21,753)	(1,500)	4,751
Designated funds – Cohort 2024 onwards	-	-	-	1,500	1,500
Designated funds – transformation	1,679	-	(1,009)	-	670
Designated funds – improvement projects	467	-	(321)	-	146
Total funds	6,344	24,792	(23,819)	-	7,317

Firstline programme

Frontline was in receipt of a grant from the Department for Education for delivery of the Firstline programme until 31st March 2022.

Transformation activities

Support was received from multiple funders to continue to enable Frontline to provide participants with a leadership coach in the second year of the programme, run additional participant events, establish the Frontline Fellowship, raise the status of the profession through methods including communications and public affairs work, fundraise for future enhancement activities and continue the independent evaluation of the Frontline programme.

Designated funds – Transformation activities

Funds have been designated for 'transformation activities' included in Frontline's 2020-25 strategic plan. These activities include development of new leadership programmes and accelerating the impact of our fellows by backing their promising ideas to improve safety and stability for children.

Designated funds – Improvement projects

Funds have been designated for investment in one-off projects designed to improve the long-term quality and effectiveness of Frontline and its programmes. Examples of such projects are development of Frontline's management information systems and development of Frontline's approach to pedagogy.

Designated funds – Cohort 2024 onwards

During the period, the trustees have designated £1.5m of currently held reserves to support the 2024 National Fast Track to Social Work programme. Should the organisation be awarded the contract, income may be reduced should participant attrition be higher than forecast due to the contract's payment by results mechanism. This designation of funds has been made to pro-actively mitigate any material risk.

13. Analysis of net assets between funds

	Unrestricted general funds £'000	Designated funds £'000	Restricted funds £'000	Total 2022 £'000	Total 2021 £'000
Fixed assets	94	-	-	94	106
Net current assets	6,157	816	250	7,223	6,238
Total	6,251	816	250	7,317	6,344

14. Operating leases

At 31 August 2022, Frontline has commitments under non-cancellable operating leases as follows:

	2022 £'000	2021 £'000
Leases which expire		
Within one year	215	237
	215	237

15. Related party transactions

Ark and Ark UK Programmes have a trustee in common with The Frontline Organisation, but the trustee does not have a controlling interest in any of the charities. During the period, £3,570 was paid to Ark in return for support relating to Fellowship innovation.

During the period, Frontline received £679k (2021: £77k) of pro bono consultancy support from The Boston Consulting Group. One of Frontline's trustees is a senior partner and managing director of The Boston Consulting Group. During the period, £4,070 was paid to The Boston Consulting Group for the secondment of one member of staff (2021: £34k); the rate paid to Boston Consulting Group was comparable to the salary Frontline would have paid if the individual had been recruited from the open market.

During the period, Frontline paid £9,924 to Coco Operative Ltd in return for delivering participant leadership sessions on the Firstline programme and associated travel costs.

During the period, three trustees (2021: three) were employed by Local Authorities with which Frontline partnered for the purpose of delivering either the Frontline programme or Firstline programme. All related transactions with these Local Authorities were carried out at arm's length.

16. Charity information

The Frontline Organisation is a registered charity and a company limited by guarantee (England & Wales) with registered office 41 Brunswick Square, London, WC1N 1AZ.

17. Comparative statement of financial activities for the period ended 31 August 2021

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2020 £'000
Income from:					
Donations	2	804	–	1,049	1,853
Charitable activities	4	20,899	–	–	20,899
Other		7	–	–	7
Total income		21,710		1,049	22,759
Expenditure on:					
Raising funds	5	–	–	245	245
Charitable activities	5	19,237	–	1,226	20,463
Total expenditure		19,237		1,471	20,708
Net income		2,473	–	(422)	2,051
Transfer of funds		(1,700)	1,700	–	–
Net movement in funds		773	1,700	(422)	2,051
Reconciliation of funds:					
Total funds brought forward		2,198	–	672	2,870
Total funds carried forward		2,971	1,700	250	4,921

Thank you

Our work is made possible with the support of the Department for Education and our incredible community of philanthropic funders who donate funds, time and expertise to Frontline to support our mission of creating social change for children who do not have a safe or stable home.





We would like to thank the following organisations and their staff, for their support and friendship this year, as well as the growing and essential collection of individual donors who support our work.

AKO Foundation
Andrew & Belinda Scott Charitable Trust
Arnold Clark Community Fund
Credit Suisse EMEA Foundation
Duncan Ford
Garfield Weston Foundation
Gerson Lehrman Group (GLG)
Hadley Trust
M&G plc Community Fund
Mayden Foundation
The Portal Trust
Porticus
The Rangoonwala Foundation
Scrap Car Comparison
Worshipful Company of Builder's Merchants



If you have any questions about our work, please get in touch:

thefrontline.org.uk/contact-us

-  FrontlineChangingLives
-  FrontlineSW
-  Frontline – Changing Lives
-  Frontline_SW

Charity number: 1163194
Company number: 09605966

Coram Campus
41 Brunswick Square
London WC1N 1AZ

THE FRONTLINE ORGANISATION

England & Wales - Charity number 1163194

Accounts

Annual report and accounts 2020-21



Contents

Frontline is a social work charity working to ensure that all children in England have a safe and stable home, and that their life chances are not limited by their social or family circumstance.

We create social change for these children and their families by developing excellent social work practice and leadership through our programmes, and by building a movement of leaders in social work and broader society as part of our Fellowship.

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Welcome from our chief executive, Mary Jackson



For some of us this has been a year of two halves, as we relished the opportunity to regain some sense of normality towards the end of summer of 2021, having hopefully emerged from the worst of the pandemic. However, the hardships faced by many as a result of Covid-19 cannot be understated – the pandemic has made inequalities even more stark, with families dealt the most difficult hand feeling the impact the most. These are the families who need the best possible social work support.

And social workers have stepped up to meet that need. While there have definitely been significant challenges, there have also been unexpected opportunities, with social workers having much more flexibility in the way they work. We have seen a creative and resourceful workforce collaborating with other agencies more closely and trialling innovative, hybrid approaches to best support children and families.

This is the kind of innovation we encourage and nurture at Frontline. Our participants and growing community of fellows are effecting change and innovating in new and exciting ways, continuing to hone their skills and develop as leaders. Our philanthropically funded Innovation Lab continues to back fellows' innovations, supporting them to bring fresh ideas into the sector and turn them into tangible outcomes that positively impact children and families. This work is key as we continue to drive towards our goal of 4,000 impactful fellows and raising the profile of this amazing profession.

Now settled into the privileged position of leading the charity as CEO, I am hugely proud of all that we have achieved over the last year. I am also proud that all we have done has been underpinned by our continued commitment to racial diversity, and inclusivity more broadly. We will continue to work towards becoming a truly anti-racist and anti-oppressive organisation, internally and across our programmes.



None of this would have been possible without the hard-working, skilled and dedicated team I have worked alongside, or without the continued support of those who make our work possible. I would like to thank the Department for Education, our funders and local authority partners for all their backing to date. I am looking forward to the new partnerships we will undoubtedly make along the next steps of the Frontline journey.

I would like to say a special thanks to Baroness Camilla Cavendish, who has stepped down as chair of the board this year. Camilla has played a vital role in leading Frontline across the last four years, as we have grown, developed and increased our impact. I am delighted to announce that Lord Tony Hall has been appointed as Frontline's new chair of trustees. Tony has vast experience in running organisations and boards, as well as strong networks and contacts across a wide range of stakeholders. The board and I know that with these, and his clear enthusiasm for Frontline and his passion for the charity's work, he will lead us well on the next phase of our journey as we continue to strive to create lasting social change for children and their families.

I would also like to welcome our two new trustees – Cordie Gwilym, who brings her experience of statutory social work, and Sir John Timpson, owner and chair of Timpson and, with his late wife, a foster carer for over 30 years. It is a privilege to work alongside our new and existing brilliant trustees who have done so much to support young people in need of a safe and stable home.

Most importantly, I would like to thank everyone who has made a difference to children and families this year. We have seen the tenacity, commitment and creativity of those working with families in the most demanding of circumstances. We have also seen that it is possible to do things differently, to adapt and be creative. We want to harness this creativity to realise the enormous potential of innovation to improve the outcomes of children and families, which we know is possible if we work together.

Trustees' report

Our vision

As England's largest social work charity, our vision is of a society where no child's life chances are limited by their social or family circumstance. Our mission is to create social change for children who do not have a safe or stable home, by developing excellent social work practice and leadership.

That's why, through the Frontline, Firstline and Headline programmes, we train new and existing social workers, social work managers and senior leaders to bring an innovative approach to social work with children and families. Together, they form a well-structured series of leadership development opportunities that we believe are fundamental for those within the sector, whether working directly with children and families, influencing decision-makers or bringing about system-wide change. We are working to raise the status of this life-changing profession, and to ensure that the workforce is a better reflection of the children and families it serves.

Everyone who completes one of our programmes joins the Fellowship, becoming part of a growing community of 1,900 individuals working to drive broader change for children and families inside and outside of local authority social work.

The trustees have had due regard to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011 and in the following report explain how the charity has worked towards its purposes for the public benefit.



Strategic report

Key achievements and performance in 2020-21

This report reflects activity and achievements from September 2020 to August 2021.

2025 strategy

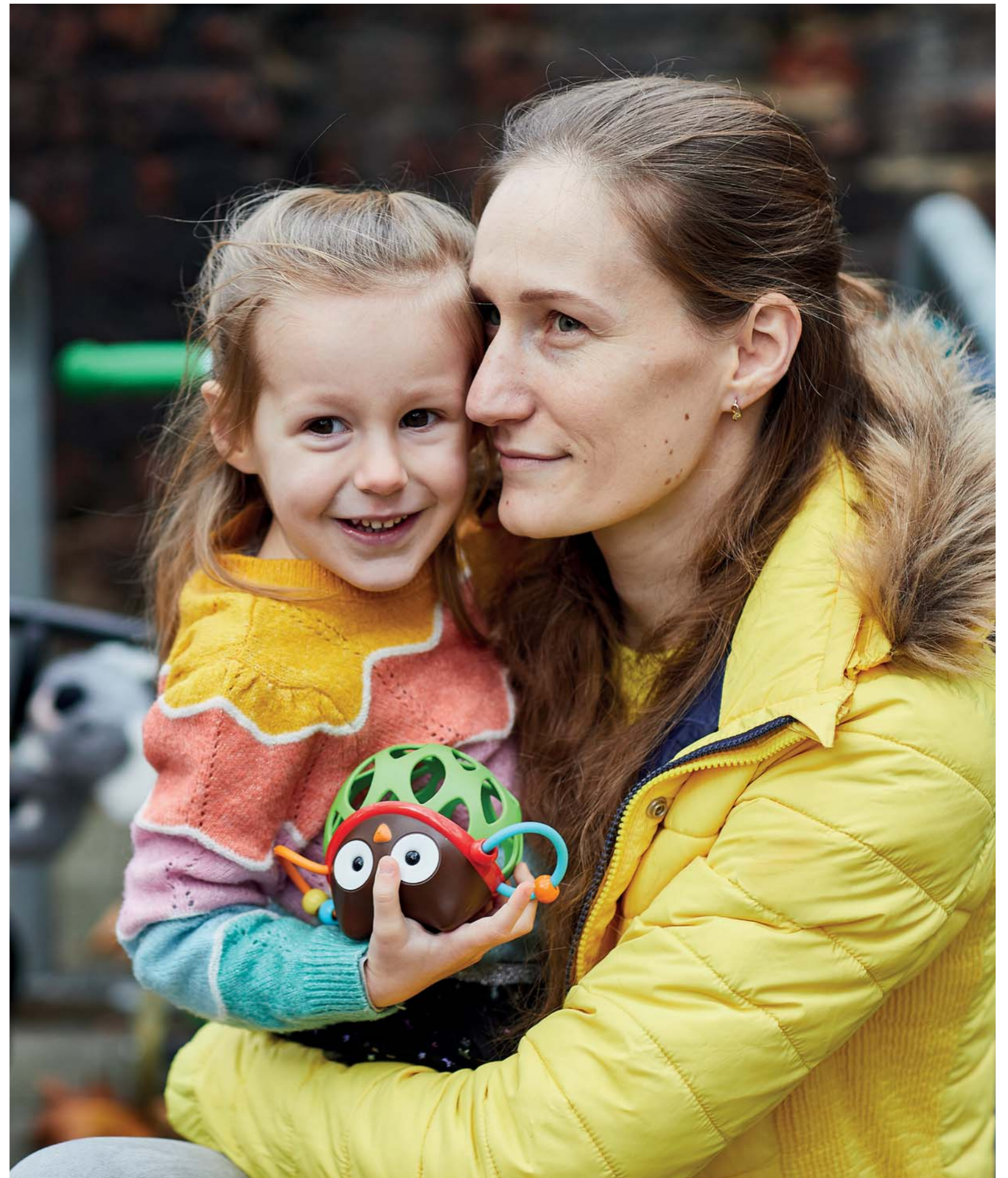
Last year we began formally implementing our 2020-25 strategy, with everyone in the charity working towards our goal of having 4,000 impactful fellows by 2025. Our Fellowship is now just under 2,000 strong, and as this number continues to grow so too does fellows' collective influence and potential to drive real change. To maintain this level of growth and impact we need to continue to bring 600+ people through our programmes each year, developing excellent social work practice, leadership and innovation, and to support our employees to work to the best of their ability to achieve our mission.

600+ people complete programmes annually

Since its inception, Frontline has grown organically and at a remarkable pace. Now that the organisation is well established, the senior leadership team (SLT) identified a need to restructure the areas of the organisation directly responsible for delivering the Frontline programme and local authority partnerships to streamline operations. The aim was to enable teams to deliver greater quality and consistency for both local authority partners and programme participants. The most significant of these changes involved consolidating the Frontline programme delivery team from six regional teams to two, North and South, and the creation of a new and separate partnerships team focusing exclusively on driving deeper, longer-term relationships with local authorities across all of our programmes.

With these changes in place, and despite the ongoing impact of the pandemic, over 400 of the 2020 Cohort completed year 1 of the Frontline programme, registering as newly qualified social workers and moving on to their Assessed and Supported Year in Employment (ASYE) year. Our university accrediting partner, Lancaster University, and external examiners once again commended us on the quality of participant work, the rigour of our assessments and the quality of our feedback.

We were particularly successful at attracting applications for the 2021 Cohort of the Frontline programme, so much so that we were able to close the recruitment window by December, earlier than in past years. We took a more targeted regional approach, achieving all local and regional targets agreed with our local authority partners based on community demographics. We were delighted to enter into partnership with six new local authorities - Barking and Dagenham, Bolton, Devon, North Lincolnshire, Sefton and Southampton. Across our existing partnerships, one in four local authorities increased their intake of participants on the programme.



Develop excellent social work practice and leadership

The quality of our programmes, and the continued development of our fellows, are essential in helping social workers and managers to do, or to lead those doing, excellent social work. To better reflect the position of social work both in decision-making and strategic oversight within Frontline, we created the new role of chief social worker. The chief social worker will also lead the fellowship team, enabling us to shape and share social work knowledge and expertise beyond our formal programmes and amplifying the impact of our fellows through a continued commitment to excellent practice, leadership and innovation.

We believe that relational, systemic social work practice is at the heart of ensuring excellent social work practice and leadership, and this therefore remains at the core of all our programmes and provides both the theoretical and practice bases of the Frontline programme curriculum. We continue to build on our existing theories and models in a way that improves the participant experience and, ultimately, their social work practice. We have therefore been working to further build upon and improve our curriculum design and pedagogic approach. One way we have done this is by introducing a new model of teaching and learning known as deliberate practice across all our programmes. The definition of deliberate practice we have adopted is: 'Practice activities that maximise improvement throughout development toward expert performance' (Anders Ericsson, 1993). In other words, activities where the practitioner deliberately, purposefully, and mindfully seeks out new challenges to enhance their expertise in ways that require sharp concentration and real effort.

As the Frontline programme is the only route into social work with a specific focus on child protection, we have also drawn on recent research to incorporate more teaching on risk, specifically contextual safeguarding and assessment of risk and the multifaceted factors associated with abuse and harm. Participant feedback from the 2020 and 2021 summer institutes saw a 17% increase in how confident and prepared participants felt in this area as they began working in a local authority setting. Satisfaction results across year 2 participants continue to improve, with 96% stating they were very satisfied after we increased the support available to them as they worked to complete their ASYE against the backdrop of the pandemic.

Our teaching and delivery across all aspects of the Frontline programme continues to harness the digital improvements and technologies we implemented in the height of the pandemic. All assessment and selection centres were moved online with no adverse impact to pass rates, an approach we plan to continue for 2021-22. Similarly, our 2021 summer institute was delivered online, with 450 participants securing their place and starting their journey into the profession. We introduced and ran a new series of webinars to familiarise participants with the programme, social work and working life within children's services in a local authority.

The Firstline programme continued its exceptional growth, with high demand from our local authority partners. From September 2020 to August 2021, 90 social work managers completed the programme, which was delivered online. Feedback continued to be excellent, with a 95% satisfaction score from Firstline Leaders in this cohort. This, along with an even higher number of 92 individuals joining the Spring 2021 Cohort, demonstrates how valued and sought after the programme is by our local authority partners and social work managers.

Building on this success, in 2021 we expanded our offering by developing the Headline programme. The first and only of its kind, Headline is aimed at high performing heads of service (or equivalents) who have oversight of social work teams and lead the strategic direction of social work in their local authority. The programme will equip leaders with the skills and knowledge to tackle the most common and persistent challenges they face, ultimately better enabling them to develop teams that create social change for the children and families they serve. Demand for places on the first cohort of the programme was exceptionally high, and we were thrilled to have exceeded our target of 20 places, with 24 heads of service starting the programme in autumn 2021. This again highlights both the need and hunger for leadership development programmes in social work, and the strong position Frontline is in to deliver them.



We are proud of all the partnerships we have with local authorities across England, and continue to explore new ways of working that encourage open dialogue and create an environment which supports and promotes excellent, relationship-based social work practice.

This included offering additional sessions with practice tutors, extra coaching sessions and a flexibility with deadlines wherever possible.

We also introduced multiple new support structures (in addition to those already in place) for all of our ethnic minority participants as part of our continued commitment to becoming a truly anti-racist organisation. These were identified by our newly created racial diversity and inclusion steering group, set up in the summer of 2020 and chaired by our chief social worker with the aim of reviewing our programmes through the lens of anti-racism. Details of all the actions and improvements we committed to and have been implementing can be found in our Racial Diversity and Inclusion Action Plan on our website.

We are proud to have shared the learning related to good practice on race and racism that has emerged from the racial diversity and inclusion steering group. The meetings have been opened up to colleagues from local authorities and the Department for Education to share the actions and improvements we are taking to tackle racism. In February we launched our inaugural Frontline exChange which brought together almost 300 fellows and participants to explore and learn more about anti-racist and anti-oppressive social work over three days of online sessions. This work with stakeholders will continue and further shape how we teach, talk about, support and continue to commit to being actively anti-racist.

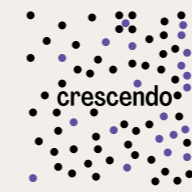
We continue to take a collaborative approach across all our work. We are proud of all the partnerships we have with local authorities across England, and continue to explore new ways of working that encourage open dialogue and create an environment which supports and promotes excellent, relationship-based social work practice. As well as continuing to share our learning and insights with our partners, more of our staff and fellows have shared their expertise with the wider sector and decision makers than any other year. This includes speaking at the All Party Parliamentary Group for social work, giving evidence at House of Lords' enquiries, speaking at sector conferences and being part of, alongside other academics and social work leaders, a 'Task and Finish group' set up by Social Work England. This group reviewed the qualifying education and training standards for the sector and was a fantastic opportunity to contribute our learning and expertise to the development of national standards.

Enabling sector wide innovation

We are also pleased that the online events and training we created during the height of the pandemic for our fellows have sustained and often increased their levels of engagement. Our fortnightly virtual coffee breaks, open to all social workers in England, continue to be well attended and have covered topics such as intersectionality and social work, trauma and the brain, and domestic abuse. Our Fellowship Practice Network continues to go from strength to strength, offering in-depth workshops and tailored training sessions for fellows and other social workers to ensure their continued development and dedication to the highest quality practice. We held two retreats for fellows on systemic practice and multi-agency working. These were paired with a series of online workshops, followed by six months' support to drive the development of projects to maximise the positive impact they have on children and families.

Our Innovation Lab, a dedicated space for fellows to develop and implement initiatives that create lasting social change for disadvantaged children, continues to grow. Innovations range from initiatives that develop sustainable change at a local level, to those that have the potential to create broader systemic change, both within the statutory sector and wider society. Innovations which we have supported so far include an initiative to help remove excessive bureaucracy and free up social worker time in local authorities, and a productivity and wellness app which aims to support social worker organisation and reduce burnout.

We continue to offer a range of coaching options for fellows: emergency coaching for those at risk of leaving their local authority social work position; career development coaching to help prepare for a more senior role; leadership coaching specifically for fellows from ethnic minority backgrounds; and innovation coaching as part of our Innovation Lab.



Crescendo is an approach influenced by the Buurtzorg community nursing model in the Netherlands, focused on supporting local authorities to implement small changes to reduce bureaucracy and, at a whole service level, increase time spent with families. The team, made up of fellows from West London and Lincolnshire, identify what gets in the way of social workers doing their best work, from the standpoint of those workers knowing best and being the experts. Once clear on barriers, they move to identify the next steps to deliver improvement, and empower local teams to embed these changes in their services. Examples of impact they've had already include unwieldy forms being simplified, and duty systems being redesigned. They are currently working with three local authorities, Warrington, Wandsworth and Tower Hamlets, and plan to broaden their reach in the coming year.



Thrive is an app in development to help social workers manage workload and be more aware of their wellbeing to avoid the risk of burnout and absence from work through illness. There are three main modules - 1) A case tracker with all reports due, that automatically updates and syncs to local authority computer systems 2) The 'Daily Thrive' wellbeing tracker that allows staff to share and reflect on their mood/challenges/how supported they feel, helping capture issues early and find a preventative approach 3) A pocket book of resources frequently used in direct work with families for easy reference. Tooba, the fellow leading the project, is currently in the development phase of the app, and will be looking to do trials in local authorities by the middle of the year.



Now Foster involves a new approach to recruiting foster carers, focusing on reaching demographics that have been targeted less in the past. Beth and Laurie, the fellows leading on the project, are now planning to run a number of focus groups and YouGov polls to show the need for this initiative. They hope this, along with additional market research, will highlight the misconceptions that affect people's decision to foster, and the challenges that carers face in the registration process. These learnings will be incorporated into the next stage, where they are planning to pilot in several local authorities.



Seen Heard Believed is an initiative that creates trauma-informed early help services, focused on creating stability for families by breaking the pattern of frequent escalation and de-escalation of cases. The lead fellow, John, has already been trialling this approach in Middlesbrough, the local authority in which he is a service manager. In order to expand and further embed the initiative, John is now looking to recruit a social worker to lead on the approach.

Support employees to achieve goals and ensure Frontline is sustainable

Our people

None of this work would have been possible without continual efforts to improve both our ways of working as a charity and supporting our staff to work to the best of their ability. We are proud of the way all of our employees seamlessly adapted to new ways of working during the pandemic, and how well they reported feeling supported during this time.

We continue to develop our excellent line managers, as well as creating more development opportunities for officer level roles. Drawing inspiration from our programmes and culture, we've designed bespoke training packages for coordinators, officers and managers to develop and practice skills in influencing and building effective relationships and professional authority. Developing leadership skills continues to be a vital part of our work; we've invested in a bespoke leadership training programme for our principal practice tutors,

funding for coaching qualifications as well as continuing to offer coaching to all employees.

To help our people do their best work, we continue to embed our culture of freedom and responsibility. By updating our performance appraisal process to a more informal quarterly conversation, everyone who works at Frontline is getting more frequent feedback on how they're doing while identifying what support and development they need. At each conversation, employees reflect on how they are contributing to a culture of freedom and responsibility. A move to using Objectives and Key Results to help us set more frequent and better team goals has helped us work together more effectively and cohesively as an organisation and hold each other to account. We are now reviewing and updating our culture, gathering feedback from the whole organisation and our board of trustees.

Five highest scoring questions

My manager cares about my well-being	4.5/5
People in my area do their best for Frontline	4.6/5
My manager is honest when dealing with others	4.6/5
My manager recognises and comments when I do good work	4.5/5
My manager is open to receiving feedback from me	4.5/5



Ensuring that we continue to build an inclusive culture that encourages, supports, and celebrates diversity, and where everyone at Frontline (and on our programmes) feels empowered to bring their full, authentic selves to work has been a key focus for us across the year. We have an overarching internal diversity and inclusion strategy, managed by our diversity and inclusion group, with input from our employee-led affinity and action groups (Black, LGBTQ+, wellbeing and mental health).

We have implemented a range of initiatives from our racial diversity and inclusion action plan to help us become a truly anti-racist organisation, including:

- Running a mentoring scheme specifically for ethnic minority colleagues, which 100% of the mentees rated as either 'Excellent' (56%) or 'Good' (44%)
- Adopting the Halo Code and name pronunciation links in email signatures
- Delivering anti-discrimination and allyship in action training for all employees

We have also invested in a partnership with Flair, a people analytics company that measures how anti-racist an organisation is through employee surveys, to add more rigour and evidence to our strategy going forward.

We are pleased that we have increased the number of ethnic minority employees from 16% to 26% from April 2020-April 2021.

Our fortnightly gatherings have provided a space to prioritise information sharing and to strengthen relationships across the organisation. We use these spaces to have open and reflective conversations about all areas of our work, and ensure all employees are aware of key areas of focus beyond the work of their team. A focus on interaction and engagement has resulted in greater opportunities for discussion and a stronger commitment to our organisational culture of freedom and responsibility.

Sustainability

We continue to be grateful for the funding from the Department for Education and local authority partners to enable us to deliver our Frontline and Firstline programmes.

Our work to create social change through the Fellowship is all thanks to our philanthropic funders. 2020/21 was a challenging year for fundraising across the charity sector, with many funders either pausing their giving, or diverting resources towards direct COVID relief programmes. Despite the challenging landscape, we were delighted that during this financial year, all of our long-term major funders chose to renew their grants to Frontline, some with new multi-year commitments. We were also delighted to welcome three new trust funders to our community of donors. Their interest in supporting the growing number of projects emerging from Frontline's Innovation Lab, was also hugely encouraging.

After eight years with the same visual identity, we also took the opportunity to update our look and feel in 2021. We brought all our programmes and activities under one new logo to show that Frontline is connected and cohesive across our different teams and work areas. Our new logo, typeface, colours and imagery style have been designed to position Frontline more clearly as a charity working to create social change for children and families.

Plans for the future

2022 holds many more exciting developments in store at Frontline, as we continue to deliver our 2020-25 strategy. We are already seeing strong applications for the 2022 Cohort of the Frontline programme, and are pleased that we have seen a rise in prospective participants from ethnic minority backgrounds. In early 2022 we will be launching an early engagement campaign particularly aimed at increasing awareness of social work to men of all backgrounds and women from ethnic minority backgrounds, with the aim of increasing diversity in social work more broadly as well as within future Frontline programme cohorts. We will be continuing to implement our updated curriculum within the Frontline programme to ensure that participants' learning is embedded in theory in a way that best enables them to hit the ground running.

We are looking forward to welcoming two new cohorts to the Firstline programme in 2021, and to leading our first Headline cohort through their journey on the programme. We are also delighted to announce our new Innovation programme. Specifically for fellows and delivered through our Innovation Lab, the programme aims to increase the quality and quantity of ideas coming through the innovation pipeline and harness the power of peer-to-peer collaboration and networking in creating successful innovations.

Our experience of supporting the current initiatives set up through our Innovation Lab has shown that there is a need for innovators to receive more support in specific areas such as funding streams, stakeholder engagement and evaluation. Across the course of six months, the programme will provide workshops, one-to-one mentoring and group surgeries to support on these areas of need and other identified challenges. The programme culminates with the chance to pitch to Frontline's Innovation panel in April 2022 and an opportunity for some of the most impactful and well-developed innovations to receive further support. This could, thanks to the generous support of our philanthropic funders, include financial grants. The first cohort consists of 18 fellows, and we are hoping at least 25% of the ideas presented will be taken on as Frontline-supported initiatives.

We are increasing our focus on evaluation to better measure and demonstrate the impact of our programmes on participants, their social work practice and ultimately on children and families. To enable this, we have doubled the size of our evaluation team to include a data officer and impact lead, allowing our experienced staff to focus in depth on the full breadth of our work in order to accurately evidence our impact. We are adding measures across our programmes to clearly capture the impact of our programmes, to identify ways we can improve and share our learning with others in social work. All of our work will continue to have children and families at the heart as we strive to create social change through excellent social work leadership and practice.



Income and expenditure

During the year Frontline generated £1.4m of net income in line with our plans. Our income for the year was £23.5m, representing growth of 3% on the previous period, with the principal source of income being the central government grants and contracts for our Frontline and Firstline programmes. The growth in income reflects the increased number of participants on the Frontline programme.

Our £1m of income from charitable foundations, individual donors and pro bono supporters has enabled us to continue to increase our impact by providing coaching support to consultant social workers and participants in the second year on the Frontline programme and support fellows with professional development, practice with children and families and innovations. In addition, philanthropic funding has enabled us to raise the profile of the social work profession, enhance the Firstline programme, improve our organisational sustainability and develop internal systems.

Based on ongoing contracts for the Frontline programme, we have confirmed core programme income until at least 2023.

Frontline had total expenditure of £22.1m in the period. 8% of charitable expenditure went on participant recruitment and 89% on participant leadership development, of which 46% was spent on participant bursaries. The bursaries are awarded to all participants at a fixed regional amount to support them in year 1 of the Frontline programme.

Our support costs amounted to £2.5m, including £0.1m of pro bono support, and have been allocated as detailed in note six to the accounts. Our expenditure on staff costs was £7.6m. The average FTE of employees increased by 5% over the course of year, as a result of the growth in scale of the Frontline programme.

At 31 August 2021, the charity had net current assets of £6.2m. In line with our cash management policy, surplus cash is invested in fixed rate deposits generating low risk returns. At 31 August 2021 the charity held total funds of £6.3m, represented by both restricted and unrestricted funds.

Restricted funds

Restricted funds are those that are subject to special trusts specified by the donor and can only be used for the specified purpose. The charity had no restricted funds at the end of the year.

Unrestricted funds

Unrestricted funds are available to use for the purposes of the charity as the trustees see fit. The charity had free reserves of £4.1m at the end of the period. In addition, at 31 August 2021 the charity had designated funds of £2.1m and held £0.1m of funds as tangible fixed assets.

Reserves policy

The charity holds free reserves in order to:

- provide working capital to finance day-to-day operations;
- provide a safeguard against the risks of unforeseen liabilities and expenditure and shortfalls in income; and
- cover the costs of wind-down of one or more programmes in the event of key funding being curtailed.

The necessary level of free reserves is determined by conducting a risk-based assessment of factors likely to reduce income or increase expenditure, working capital requirements and the costs associated with programme wind-down. The trustees have therefore set a free reserves target of £4.2m, to be reviewed every 12 months. The charity's free reserves at the end of the year were £4.1m which is 98% of the target.

During the period, the trustees have designated a further £1m of currently held reserves to be spent on delivering Frontline's five-year strategic plan through our 'transformation activities'. These designated funds will be spent on a number of activities including development of new leadership programmes, accelerating the impact of our fellows by backing their promising ideas to improve safety and stability for children, and improving the quality and efficiency of our existing programmes.

Having considered the level of our free reserves, cash flow forecasts and the stability of future income streams, the trustees consider the charity to have sufficient resources to continue for the foreseeable future. The accounts have therefore been prepared on the basis that the charity is a going concern.

Risks and uncertainties

The trustees have overall responsibility for risk management but also recognise that for risks to be identified and managed successfully, there needs to be shared accountability throughout the organisation. The finance, audit and risk committee has been delegated the authority to review the risk management systems and make appropriate recommendations to the board.

In line with our risk management policy, a risk register is maintained that captures the nature of the risk, its likelihood and impact, and mitigations that are to be put in place to reduce the likelihood and/or impact. The risk register is reviewed by the senior leadership team on a monthly basis and by the finance, audit and risk committee on a quarterly basis.

The key risks that we identified, and were managing and mitigating were:

- Impact of COVID-19 pandemic on the progression and experience of Frontline programme participants, in particular due to reduced opportunity for face-to-face work. Mitigating actions taken include various programme adjustments, introduction of placement scrutiny committee and an increased support offer to participants.
- Failure to continue to consistently deliver high-quality, continuously improving programmes. Mitigating actions being taken include regular and comprehensive surveying of stakeholders, investment of resource in curriculum development and development of quality assurance framework.



Impact of Brexit and COVID-19

The trustees consider that there will be no significant impact on the charity as a result of the United Kingdom withdrawing from the European Union.

The ongoing COVID-19 pandemic did not have a significant financial impact on the charity in the 2020-21 financial year. This is not expected to change in the future. In particular, Frontline responded to these events by adapting its programmes to be delivered virtually when necessary.

Structure, governance and management

The Frontline Organisation is a registered charity and company limited by guarantee in England and Wales. It is governed by its Memorandum of Association and Articles of Association, last revised in November 2016. The charity's trustees are also its members and the company directors. This annual report contains the information required by company law in a directors' report. Any person who is willing to act as a trustee, and who would not be disqualified from acting, may be appointed

by a majority decision of the trustees. Absolute Return for Kids (Ark) has the option to nominate up to two candidates for appointment as trustees. One position on the board is reserved for a Frontline fellow. The trustees take into account the skills and composition of the board when making such appointments. New trustees receive a comprehensive handbook that helps them to understand both the organisation and their own responsibilities. They also meet with key management personnel.

The trustees are responsible for the governance and strategic direction of The Frontline Organisation and



make decisions in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. The board meets at least four times a year. Day-to-day management is delegated by the trustees to the chief executive and some matters are delegated to the board committees in line with their terms of reference. The board committees in operation during the period were:

Finance, audit and risk committee: this committee meets on a quarterly basis and is responsible for reviewing annual and longer-term budgets, monitoring financial performance and reviewing the charity's financial controls and risk management.

Programme quality committee: this committee meets at least three times a year and additionally as necessary. It is responsible for providing guidance and challenge on programme content and delivery, in order to improve programme quality.

Safeguarding, policies and complaints committee: this committee meets at least once a year and additionally as necessary. It is responsible for monitoring organisational policies and reviewing key policies that are not reserved for the board or another committee or delegated to the executive. It is responsible for monitoring complaints against Frontline and any instances of whistleblowing. It is responsible for monitoring Frontline's compliance with its safeguarding policy and with applicable regulations.

Remuneration committee: this committee meets at least once a year and considers the pay and remuneration of the senior leadership team and charity-wide pay increases. The level of remuneration for the senior leadership team is determined by taking into account the size of the team they oversee, their role responsibilities and a market comparison. Decisions are taken in line with the charity's pay and promotion policy and role bandings. As part of our people policies, Frontline has developed a job family that outlines the starting salary at which all roles will be advertised. We developed this through internal and external benchmarking against other similar sized organisations.

Nominations committee: this committee meets once a year or more frequently if required. It evaluates the suitability of all proposed trustee nominations and determines and addresses any key strategic skills shortages of the board. We are proud to have such a skilled and diverse group of trustees, with three women and three coming from Black, Asian and minority ethnic backgrounds at the time of writing this report, on a board of eleven.

Statement of trustees' responsibilities

The trustees, who are also directors of The Frontline Organisation for the purposes of company law, are responsible for preparing the trustees' report (including the strategic report) and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare the annual report and financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity

and ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are not aware of any relevant audit information that has not been disclosed to the charity's auditors. The trustees have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' report on pages 4-19, including the strategic report, is approved and signed on behalf of the board of trustees by:

Tony Hall
Lord Hall of Birkenhead CBE

Trustee and Chair, Frontline

Date: 14 April 2022



Reference and administrative details

Registered name

The Frontline Organisation

Working name

Frontline

Charity number

1163194

Company number

09605966

Address of principal office and registered address

Coram Campus
41 Brunswick Square
London
WC1N 1AZ

Website

www.thefrontline.org.uk

Trustees

Tim Aldridge
Baroness Hilary Camilla Cavendish
(resigned 3 November 2021)
Michael Clark
James Darley
(resigned 22 September 2020)
Paul Dunning
(resigned 22 September 2020)
Andrew Elvin
Kiran Flynn
(resigned 22 September 2020)
Oliver Gayle
Cordula Gwilym
(appointed 22 September 2020)
Lord Tony Hall
(appointed 4 January 2022)
Sue Macmillan
Jeremy Newman
Jacob Rosenzweig
Sukriti Sen
Sir John Timpson
(appointed 10 February 2021)

Chief Executive

Josh MacAlister
(until 23 February 2021)

Chief Executive

Mary Jackson
(from 1 February 2021)

Bankers

Lloyds Bank
95 George Street
Croydon
Surrey
CR9 2NS

External Auditors

Mazars LLP
2nd Floor
6 Sutton Plaza
Sutton Court Road
Sutton
Surrey
SM1 4FS

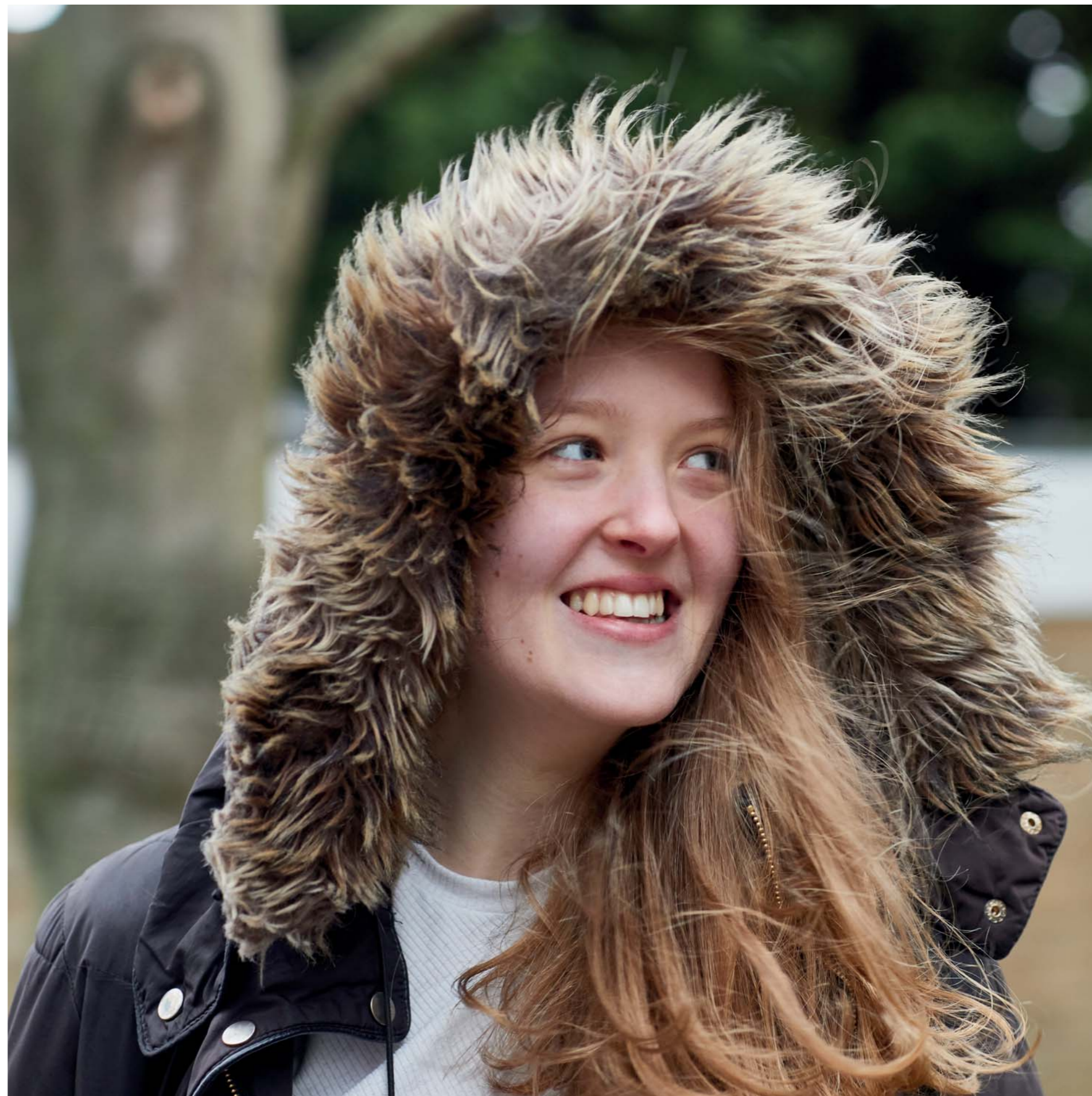
Solicitors

Baker & McKenzie LLP
100 New Bridge Street
London
EC4V 6JA

Bates Wells Braithwaite LLP
10 Queen Street Place
London
EC4R 1BE

Herbert Smith Freehills LLP
Exchange House
Primrose Street
London
EC2A 2EG

Kirkland & Ellis International LLP
30 St Mary Axe



Independent auditor's report

Opinion

We have audited the financial statements of The Frontline Organisation (the 'charity') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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 FRS 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 charity's affairs as at 31 August 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 Trustees' 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' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report included within the Trustees' 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 and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, 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 charity'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 charity 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 the 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. Based on our understanding of the Frontline Organisation and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, 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 Statement of Recommended Practice.

We evaluated the trustees' and 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 manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements.

Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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 the audit report

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



Nicola Wakefield

(Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
6 Sutton Plaza, Sutton Court Road, Sutton, Surrey,
SM1 4FS

Date: 19 April 2022

Financial statements



Statement of financial activities for the year ended 31 August 2021

(incorporating an income and expenditure statement)

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
Income from:						
Donations	2	434	-	788	1,222	1,853
Charitable activities	4	22,283	-	-	22,283	20,899
Other		6	-	-	6	7
Total income		22,723	-	788	23,511	22,759
Expenditure on:						
Raising funds	5	-	-	228	228	245
Charitable activities	5	20,496	554	810	21,860	20,463
Total expenditure		20,496	554	1,038	22,088	20,708
Net income/(expenditure)		2,227	(554)	(250)	1,423	2,051
Transfer of funds		(1,000)	1,000	-	-	-
Net movement in funds		1,227	446	(250)	1,423	2,051
Reconciliation of funds:						
Total funds brought forward		2,971	1,700	250	4,921	2,870
Total funds carried forward		4,198	2,146		6,344	4,921

All activities relate to continuing activities. There are no other recognised gains and losses.

The notes on pages 29-37 form part of these financial statements.

Balance sheet as at 31 August 2021

The Frontline Organisation, Company number 09605966

	Note	Total 2021 £'000	Total 2020 £'000
Fixed assets:			
Tangible fixed assets	9	106	152
Total fixed assets		106	152
Current assets:			
Debtors	10	2,117	931
Cash at bank and at hand		6,264	7,388
Total current assets		8,381	8,319
Liabilities:			
Creditors: Amounts falling due within one year	11	(2,143)	(3,550)
Net current assets		6,238	4,769
Total assets less current liabilities		6,344	4,921
Total net assets		6,344	4,921
The funds of the charity:			
Restricted income funds	12	-	250
Unrestricted general funds	12	4,198	2,971
Designated funds	12	2,146	1,700
Total funds		6,344	4,921

The financial statements were approved by the trustees on 14 April 2022 and signed on their behalf by:



Tony Hall
Lord Hall of Birkenhead, CBE
Trustee and Chair, Frontline

Statement of cash flows for the year ended 31 August 2021

	Note	Total 2021 £'000	Total 2020 £'000
Net cash (used in)/provided by operating activities:	A	(1,110)	2,545
Cash flows from investing activities:			
Dividends, interest and rents from investments		5	6
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(19)	(49)
Net cash (used in) investing activities		(14)	(43)
Change in cash and cash equivalents in the reporting period		(1,124)	2,502
Cash and cash equivalents at the beginning of the reporting period		7,388	4,886
Cash and cash equivalents at the end of the reporting period	B	6,264	7,388

Notes to the statement of cash flows

A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Total 2021 £'000	Total 2020 £'000
Net income for the reporting period (as per the statement of financial activities)	1,423	2,051
Adjustments for:		
Depreciation charges	65	73
Dividends, interest and rents from investments	(5)	(6)
(Decrease)/increase in debtors	(1,186)	448
(Decrease) in creditors	(1,407)	(21)
Net cash used in/provided by operating activities	(1,110)	2,545

B: Analysis of cash and cash equivalents

	Total 2021 £'000	Total 2020 £'000
Cash in hand	3,259	5,381
Notice deposits (less than 3 months)	3,005	2,007
Total cash and cash equivalents	6,264	7,388

Notes to the financial statements for the year ended 31 August 2021

1. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Charities Act 2011. The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS102') and the Accounting and Reporting by Charities: Statement of Recommended Practice ('Charities SORP (FRS 102)') have been followed in the preparation of these financial statements. The Frontline Organisation meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate and have identified no material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of 12 months from the date of approval of the financial statements.

Income recognition

All income is recognised in the statement of financial activity as soon as the charity has entitlement to the income, the receipt is probable and the amount is quantifiable.

Donations are recognised on receipt. Grant income is not recognised, and deferred when received in advance, where there are explicit or implied terms that require the funds to be spent in a future period or there are other unfulfilled conditions outside the control of the charity.

For contracted income, entitlement is determined according to the stage of completion of the services in accordance with the rules set out in FRS 102.

Donations in kind

Donations in kind are included at the value to the charity to the extent that this can be quantified and are recognised when received.

Expenditure

Expenditure is recognised on an accruals basis. It has been classified under headings that aggregate all costs relating to that activity and include irrecoverable VAT. Shared costs are apportioned on a basis consistent with the use of resources. Support costs have been allocated to the raising of funds and charitable activities directly where applicable and then on the basis of costs of activities undertaken directly and staff numbers as set out in Note 6. They include the costs of all activities not directly engaged in charitable or fundraising activities.

Pension costs

The charity operates a defined contribution pension scheme for all eligible members of staff. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Any gains or losses arising on translations are reported as part of the transaction within the statement of financial activities and are not material; they are therefore not disclosed separately.

Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.

Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised. Depreciation is charged on a straight line basis beginning in the month in which the asset is brought into use at the following annual rates:

— Furniture and fittings	25% p.a.
— Computer equipment	33.33% p.a.
— Server and firewall	20% p.a.
— Leasehold improvements	dependent on the term of the relevant lease

Current investments

Surplus cash is held on fixed term deposit. Deposits maturing in more than three months are recognised at transaction price as current investments and treated as a basic financial asset.

Liabilities

Future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

Fund accounting

Unrestricted funds represent monies which may be applied for any purpose within the charity's objects.

Designated funds represent monies which the charity's trustees have designated for use on specific activities or for specific purposes.

Restricted funds are funds received with specific conditions attached and are restricted for use on those activities only.

Volunteers

The charity has benefited from a small number of short term, general administrative volunteers in the head office but as it is not possible to accurately measure the value of their contribution, it has not been recognised in the statement of financial activities.

Tax

The charity is exempt from income and corporation tax on income and gains to the extent that they are applied for its charitable objects.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

2. Donations

	Unrestricted £'000	Restricted £'000	Total 2021 £'000	Total 2020 £'000
Donations	111	–	111	38
Donations in kind	291	–	291	744
Government grants	–	227	227	573
Grants from charitable bodies	32	561	593	498
	434	788	1,222	1,853

Frontline was in receipt of one government grant from the Department for Education during the year. This was for the Firstline programme. The income from this grant is included in government grants above.

3. Donations in kind

	Unrestricted £'000	Restricted £'000	Total 2021 £'000	Total 2020 £'000
Professional services	177	–	177	706
Software licences	33	–	33	30
Advertising solutions	43	–	43	8
Staff development	38	–	38	–
	291	–	291	744

4. Income from charitable activities

	Unrestricted £'000	Restricted £'000	Total 2021 £'000	Total 2020 £'000
Central government contracts	21,841	–	21,841	20,627
Local authority fees	442	–	442	272
	22,283	–	22,283	20,899

5. Expenditure

	Activities undertaken directly £'000	Bursary funding £'000	Support costs £'000	Total 2021 £'000	Total 2020 £'000
Raising funds	176	-	52	228	245
	176	-	52	228	245
Charitable activities					
Participant recruitment	1,362	-	343	1,705	2,052
Participant leadership development	8,681	8,884	1,973	19,538	17,740
Fellows programme	507	-	110	617	671
Other					
	10,550	8,884	2,426	21,860	20,463
Total expenditure	10,726	8,884	2,478	22,088	20,708

Bursary funding represents the payment of bursaries to participants in Year 1 of the Frontline programme. All bursaries are given to individuals and no support costs have been allocated to them.

Expenditure on charitable activities includes £288k (2020: £742k) of donations in kind. An additional £3k was received to support Raising Funds in the period.

6. Support and governance costs

	Basis of allocation	Total 2021 £'000	Total 2020 £'000
Support costs			
Financial management	Activities undertaken directly	361	381
Human resources	Employee headcount	511	450
Information systems and technology	Permanent staff FTE	497	416
Premises and overheads	Permanent staff FTE	415	504
Operations and management	Activities undertaken directly	202	256
Professional fees, governance & compliance	Activities undertaken directly	273	398
External relations	Activities undertaken directly	219	181
Evaluation	Direct evaluation costs	-	-
		2,478	2,586
Governance costs			
External auditors' remuneration – audit services		14	14
Management liability insurance		2	2
Total		16	16

Support costs include £131k (2020: £302k) of donations in kind.

7. Net income

	Total 2021 £'000	Total 2020 £'000
This is stated after charging:		
Auditors' remuneration – audit	14	14
Depreciation	65	73
Operating leases	300	331

8. Staff costs

	Total 2021 £'000	Total 2020 £'000
A. Staff costs		
Wages and salaries	6,209	5,900
Pension	494	466
Social security	616	599
Termination payments	62	14
Agency & seconded staff	193	355
	7,574	7,334

The total amount of termination payments for the period was £62,374 (2020: £13,733). There are no outstanding payments at the balance sheet date.

B. Average headcount

The average monthly number of employees during the period, including agency staff and secondees, was:

	Headcount	2021 FTE	Headcount	2020 FTE
Average headcount – full time	131	131	127	127
Average headcount – part time	69	19	64	17
	200	150	191	144

C. Higher paid employees

Number of employees whose emoluments for the period fall:

	2021	2020
Between £60,000 and £69,999	6	5
Between £70,000 and £79,999	2	1
Between £80,000 and £89,999	1	-
Between £90,000 and £99,999	1	2
Between £100,000 and £109,999	1	-

Total pension contributions made by Frontline into a defined contribution scheme for the higher paid employees during the period were £69,264 (2020: £59,039).

D. Key management personnel

The key management personnel of the charity consist of the trustees and Senior Leadership team. The total emoluments paid to the Senior Leadership team in the period were £537,832 (2020: £538,670).

None of the trustees have been paid any remuneration or received any other benefits from the charity during the period ended 31 August 2021. None of the trustees had travel expenses met by the charity during the period (2020: none).

9. Tangible fixed assets

	Fixtures, fittings and equipment £'000	Leasehold £'000	Total £'000
Cost			
At 1 September 2020	239	85	324
Additions	19	–	19
At 31 August 2021	258	85	343
Depreciation			
At 1 September 2020	145	27	172
Depreciation	48	17	65
At 31 August 2021	193	44	237
Net book value at 1 September 2020	94	58	152
Net book value at 31 August 2021	65	41	106

10. Debtors

	2021 £'000	2020 £'000
Trade debtors	1,183	617
Accrued income	697	67
Prepayments	217	228
Other debtors	20	19
	2,117	931

11. Creditors

A. Creditors

	2021 £'000	2020 £'000
Amounts falling due within one year		
Trade Creditors	176	186
Deferred Income	858	2,140
Accruals	782	918
Taxation and social security	274	258
Other creditors	53	48
	2,143	3,550

B. Deferred income

	2021 £'000	2020 £'000
At 1 September 2020	2,140	1,787
Deferred in the year	850	2,140
Released to income in the SOFA	(2,132)	(1,787)
At 31 August 2021	858	2,140

Deferred income has arisen from a combination of
— advance receipt of funds for the 2021 Cohort bursary payments relating to the quarter beginning September 2021; and
— local authority income for future cohorts of the Firstline programme starting in Autumn 2021 and Spring 2022.

12. Movement in funds

	Balance at 1 September 2020 £'000	Income £'000	Expenditure £'000	Transfer £'000	Balance at 31 August 2021 £'000
Restricted funds					
Firstline programme	–	227	(227)	–	–
Transformation activities	250	561	(811)	–	–
	250	788	(1,038)	–	–
Unrestricted funds					
Unrestricted general funds	2,971	22,723	(20,496)	(1,000)	4,198
Designated funds – transformation	1,000	–	(321)	1,000	1,679
Designated funds – improvement projects	700	–	(233)	–	467
Total funds	4,921	23,511	(22,088)	–	6,344

Firstline programme

Frontline was in receipt of a grant from the Department for Education for delivery of the Firstline programme. Funding is also received from philanthropic grants and donations.

Transformation activities

Support was received from multiple funders to continue to enable Frontline to provide participants with a leadership coach in the second year of the programme, run additional participant events, establish the Frontline Fellowship, raise the status of the profession through methods including communications and public affairs work, fundraise for future enhancement activities and continue the independent evaluation of the Frontline programme.

Designated funds – Transformation activities

During the period, the trustees have designated a further £1m of currently held reserves to be spent on delivering Frontline's five-year strategic plan through our 'transformation activities'. Funds have been designated for 'transformation activities' included in Frontline's 2020-25 strategic plan. These activities include development of new leadership programmes and accelerating the impact of our fellows by backing their promising ideas to improve safety and stability for children.

Designated funds – Improvement projects

Funds have been designated for investment in one-off projects designed to improve the long-term quality and effectiveness of Frontline and its programmes. Examples of such projects are development of Frontline's management information systems and development of Frontline's approach to pedagogy.

13. Analysis of net assets between funds

	Unrestricted general funds £'000	Designated funds £'000	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
Fixed assets	106	-	-	106	152
Net current assets	4,092	2,146	-	6,238	4,769
Total	4,198	2,146	-	6,344	4,921

14. Operating leases

At 31 August 2021, Frontline has commitments under non-cancellable operating leases as follows:

	2021 £'000	2020 £'000
Leases which expire		
Within one year	237	231
Within two to five years	-	33
	237	264

15. Related party transactions

Ark and Ark UK Programmes have a trustee in common with The Frontline Organisation, but the trustee does not have a controlling interest in any of the charities. During the period, £4,935 was paid to Ark in return for support relating to Fellowship innovation.

During the period, Frontline received £77k (2019: £568k) of pro bono consultancy support from The Boston Consulting Group. One of Frontline's trustees is a senior partner and managing director of The Boston Consulting Group. During the period, £34,326 was paid to The Boston Consulting Group for the secondment of one member of staff (2020: £nil); the rate paid to Boston Consulting Group was comparable to the salary Frontline would have paid if the individual had been recruited from the open market.

During the period, three trustees (2020: three) were employed by Local Authorities with which Frontline partnered for the purpose of delivering either the Frontline programme or Firstline programme. All related transactions with these Local Authorities were carried out at arm's length.

16. Charity information

The Frontline Organisation is a registered charity and a company limited by guarantee (England & Wales) with registered office 41 Brunswick Square, London, WC1N 1AZ.

17. Comparative statement of financial activities for the period ended 31 August 2020

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2020 £'000
Income from:					
Donations	2	804	-	1,049	1,853
Charitable activities	4	20,899	-	-	20,899
Other		7	-	-	7
Total income		21,710		1,049	22,759
Expenditure on:					
Raising funds	5	-	-	245	245
Charitable activities	5	19,237	-	1,226	20,463
Total expenditure		19,237		1,471	20,708
Net income		2,473	-	(422)	2,051
Transfer of funds		(1,700)	1,700	-	-
Net movement in funds		773	1,700	(422)	2,051
Reconciliation of funds:					
Total funds brought forward		2,198	-	672	2,870
Total funds carried forward		2,971	1,700	250	4,921

Thank you

Our work is made possible with the support of the Department for Education and our incredible community of philanthropic funders who donate funds, time and expertise to Frontline to support our mission of creating social change for children who do not have a safe or stable home.





We would like to thank the following organisations and their staff, for their support and friendship.

AKO Foundation
Andrew & Belinda Scott CT
Annie Tranmer Charitable Trust
Cliff Richard Charitable Trust
Credit Suisse EMEA Foundation
David Lister Charitable Trust
Davison Charitable Trust
Duncan Ford
Elizabeth Tennier
Fidelity
Gerson Lehrman Group (GLG)
Hedley Foundation
Inner London Magistrates Poor Box
John Swire Foundation
Matthew Rooney
netcompany
Phillips Family Charitable Trust
The Portal Trust
Porticus
Sean Farrell
Sharegift
Shawfield Wealth Management Limited
St James Place Foundation
Worshipful Company of Builder's Merchants
ZVM Rangoonwala Foundation



If you have any questions about our work, please get in touch:

thefrontline.org.uk/contact-us

-  FrontlineChangingLives
-  @FrontlineSW
-  Frontline – Changing Lives
-  Frontline_SW

Charity number: 1163194
Company number: 09605966

Coram Campus
41 Brunswick Square
London WC1N 1AZ