

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
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External Auditors

Forvis Mazars LLP
2nd Floor
6 Sutton Plaza
Sutton Court Road
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Solicitors

Baker & McKenzie LLP
100 New Bridge Street
London
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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.

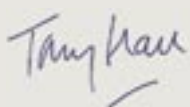
Balance sheet

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