

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 longerterm 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

Radar 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