

ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2012  
FOR

INTERNATIONAL SOCIAL SERVICE  
OF THE UNITED KINGDOM

(Operating as Children and Families Across  
Borders)



protecting **CHILDREN AND** uniting  
**FAMILIES ACROSS BORDERS**

Registered Charity No: 1085541  
Company No: 04025539



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**INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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**INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)****LEGAL AND ADMINISTRATIVE INFORMATION - FOR THE YEAR ENDED 31 MARCH 2012**

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**Honorary Positions**

**Royal Patron** Her Royal Highness Princess Alexandra

**Patrons:** Mrs Dalal Al-Duwaisan  
Sir Anthony Figgis, KVCO, CMG  
Lord Laming  
Lady Middleton  
Mr Steve Rider  
Baroness Scotland, PC, QC

**Board of Trustees** Mr Harvey McGrath (President)  
Mr Douglas Lewis CBE (Chairman)  
Mrs Sheila Redrupp (Treasurer)  
Ms Ann Baxter  
Mrs Kumari Blakey  
Lady Brewer  
Mrs Margaret Bryer (Resigned 13/7/11)  
Mr Ceri Evans (Appointed 13/7/11)  
Mrs Yvette Gayford  
Mrs Liz Grimsey CBE, LVO (Resigned 13/7/11)  
Mr Robert Hutchinson CBE  
Mrs Pam Louhichi (Resigned 13/7/11)  
Mrs Sarah Palmer  
Dr Ali Sattaripour  
Mr Alexander Verdan QC

**Staff**

**CEO** Mr Andy Elvin, MA, BA (Hons), DipSW  
**Operations Manager** Ms Meena Enawalla, MA, BA (Hons), DipSW  
**Caseworkers** Mr Dickson Adeborna, BA, MSc  
Ms Stefanie Ahlemann, Dipl sozpaed  
Ms Becky Cartmell, BSc  
Ms Ruth Dunlop, BA, BSW  
Mr Marek Ganther, BSc Soc (Hons), CQSW, DASS  
Ms Diana Kim, MA, LMSW  
Ms Shazia Wasuzzaman, MSc, BA  
**Administration:** Mr Mark Hunt  
Mr Christopher Platt, BA, IPS  
Ms Christina Turner, BA (Hons)  
**Fundraising:** Ms Hannah Moran, MA, BA (Hons)  
Ms Emma Derham, MA

**Charity Registered Number** 1085541 **Company Registered Number** 4025539

**Registered Office:** Unit 1 03 Canterbury Court **Auditors** haysmacintyre  
1/3 Brixton Road Fairfax House,  
London SW9 6DE 15 Fulwood Place,  
London WC1V 6AY

**Bankers** CAF Bank Ltd, Barclays Bank plc  
25 Kings Hill Avenue, 188 Clapham High Street,  
Kings Hill, London SW4 7UF  
West Malling  
Kent ME19 4JQ

**Solicitors** Russell-Cooke,  
2 Putney Hill,  
Putney  
London SW15 6AB

## **INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2012**

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The Trustees, who are also Directors of the Company for the purposes of the Companies Act, submit their Annual Report and the Financial Statements of International Social Service of the United Kingdom (operating as Children & Families Across Borders - the charity's working name) for the year ended 31 March 2012. The Trustees confirm that the Annual Report and Financial Statements of the Charity comply with current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

#### **Constitution and Structure of the Organisation**

The Board of Trustees, who in turn delegate day-to-day management to the Chief Executive Officer, govern the Charity. The Board meets at least six times per year and on every Agenda there is a CEO's report on the current situation, a financial and fundraising report and a report from the Operations Manager.

The Board of Trustees has three Sub-Committees, for Finance and Staffing, Fundraising and Social Work. Each meet at least four times per year and report directly to the Board of Trustees. These Sub-Committees do not have devolved decision-making powers, but make recommendations to the Full Board.

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

At each Annual General meeting all the Trustees resign and can be put forward for re-election. At that meeting any person co-opted during the previous period can be confirmed as a Trustee. The Officers of the Company are elected from the Board and hold office from the conclusion of the meeting. Members of the Board of Trustees during the year are shown on preceding pages.

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 3rd July 2000.

CFAB is an independent branch of an international network of International Social Services agencies established in countries throughout the world.

#### **Recruitment and Appointment of Trustees**

The Officers of the Company (The President, Chairman, Vice Chairman and Treasurer) actively seek recommendations for new board members from users, staff, the Board and donors. Such prospective members, after a period of vetting/training, may be co-opted to the Board and ratified at the next Annual General Meeting.

#### **Induction and Training of Trustees**

Co-opted members are introduced to the Charity with an Induction Pack and supervision by the Chairman. Ongoing training occurs regularly at Board meetings where the social workers present their work to discuss the range of issues that the Charity deals with. The Board has adopted measures to monitor their own progress by the use of annual appraisals.

Each Board member has a series of induction meetings with the CEO and staff covering the full range of the work of the charity. This focusses both on the social work service and the areas of fundraising and charity administration. Each Board member is invited to become a member of one of the Board sub-committees with regard to their relevant expertise. The process does not end with induction and on-going briefing sessions for Trustees are available as required and requested.

CFAB consider it vital that Trustees are kept fully informed about the Charity's work and that their relevant area of expertise is utilised in pursuit of the Charity's aims and objectives.

#### **Risk Mitigation**

The Board of Trustees annually reviews the Risk Assessment Policy and reviews and updates its policies and procedures on a regular basis.

## **INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2012**

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##### **ISS International Statutes**

Children and Families Across Borders is the United Kingdom branch of the International Social Service, established in Geneva in 1925 with the aim of assisting those whose difficulties cross international borders. The network is a federation and CFAB is a wholly independent UK NGO. The UK Branch agrees to work within the international statutes that form the principal objects of the Charity.

- a) Assist those who, as a result of voluntary or forced migration or other social problems of an international character, have to overcome personal or family difficulties, the solution of which requires coordinated actions in several countries or, in some cases, action only in the country of residence of the persons concerned. Either the child must be in the UK or a family member seeking reunification with that child must be in the UK in order for CFAB to become involved.
- b) Study from an international standpoint the conditions and consequences of migration in relation to individual and family life, and as a result of these studies to make recommendations or take any other appropriate action.
- c) Contribute to the prevention of social problems linked to migration or inter-country mobility.
- d) Inform professionals and the public of the needs of migrant individuals and families.
- e) Assist in developing and maintaining an international network of national bodies able to meet the needs.

##### **Aims of CFAB**

CFAB works exclusively with children and families in the UK when their welfare and protection involves an international element. All work undertaken by CFAB has a direct beneficiary in the UK. The priorities of the Charity for the year were to continue to:

- 1) Seek positive outcomes for children and adults facing socio/legal/personal problems with an inter-country dimension through delivering specialist intercountry social work services.
- 2) Share expertise through training and advice and guidance to increase the capacity of practitioners to deal effectively with social work issues with an international element.
- 3) Minimise and/or prevent socio/legal/personal problems linked to migration or inter-country mobility through influencing policy and practice, contributing to relevant social reform and the upholding of human and children's rights.
- 4) Strengthen the capacity and professionalism of ISS,  
- Internally (CFAB) - Externally (the ISS network)
- 5) Establish a diverse and sustainable funding base.
- 6) Raise awareness of the capability and effectiveness of CFAB among stakeholders and funders.
- 7) To establish an Appeal Board (redesignated as the Development and Fundraising Board in February 2012) to develop corporate donations and sponsorship and support the aim of establishing diverse and sustainable fundraising base. Efforts were made to increase funding from users, Trusts and Foundations.

##### **Significant Activities Contributing to Achievement of Stated Objectives**

The following activities have contributed to achieving the stated objectives:

- Providing specialist intercountry social work services on the advice line by two social workers per day to deal with increasing numbers of enquiries.
- Running 37 training workshops for groups of social work practitioners in 37 different Local Authorities.
- Attending ISS International meetings to review the improvement of the ISS network of co-operating agencies.
- Commencing use of a new paperless database system for all advice calls and casework.
- Holding the Third Social Work Lecture where Lord Ramsbotham and Mr Chris Spencer spoke on the subject of "The treatment of children in the asylum and immigration system and the impact of the legal aid bills family provisions on children".
- Raising awareness of our services to new audiences.

## **INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2012**

##### **Review of Performance against objectives**

The main objectives of the Charity for the year came under three main headings and the following progress was achieved

- 1 To seek positive outcomes for children, adults and children facing a socio/legal/personal problems with an inter-country dimension  
  
The Advice Line gave information to 1624 individuals and social work practitioners about a huge variety of situations where family members were overseas 467 of these calls turned into cases where we were asked to provide reports and assessments This work had a positive effect on at least 8,000 beneficiaries
- 2 To share expertise through training and advice and guidance  
  
CFAB delivered training in the offices of 37 Local Authorities around the country where teams of social workers able to discuss intercountry issues that were relevant to their current caseload Feedback has been very positive
- 3 Minimise and/or prevent socio/legal/personal problems linked to migration or inter-country mobility through influencing policy and practice  
  
CFAB is taking part in the discussions about child protection for the London Olympics and will be offering Child Trafficking training to all London Boroughs before the start of the Olympics
- 4 Strengthen the capacity and professionalism of ISS  
  
A new database which records both advice line calls and case files has been in operation since January 2012 This facilitates monitoring of all files and was introduced following recommendations from an independent outside audit
- 5 Establish a diverse and sustainable funding base  
  
The Board were instrumental in CFAB becoming the beneficiary Charity of the First Night Party of the Art & Antiques Fair, which raised a record amount of funds for the Charity
- 6 Raise awareness of the capability and effectiveness of CFAB by
  - A launch of our new website and changing to "org uk"
  - Producing new fundraising materials and a Film
  - Evolving new Vision/Mission/Values

##### **Review of Fundraising Activity**

The Annual Spring Fair was held in May at the Town Hall in Kensington and the Chairman, Mr D Lewis, and his Committee raised £65,000 with the support of over 100 Embassies and High Commissions based in London

The Art Antiques evening (mentioned previously) raised the record amount of £422,843 Total expenses were £179,000 which was due to contractual arrangements peculiar to the event and were beyond CFAB's control

An intrepid group of staff members, Hannah Moran, Christina Turner and Shaziah Wasuzzaman, climbed Kilimanjaro in the autumn and raised £19 575

The International Child Protection Dinner was held at the Swiss Embassy The Charity is very grateful for the support of the Ambassador and his wife and with the help of The Organising Committee, led by Mrs Kumari Blakey, the sum of £123,000 was raised

We are indebted to all these Committee Members and volunteers

The Rank Foundation awarded a grant of £67,000 over a three year period to sponsor a programme about Private Fostering

Comic Relief gave £29,500 as the second year of funding towards the Child Trafficking Project

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## **INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**

### **TRUSTEES' REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2012**

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##### **Volunteers**

CFAB uses volunteers in its fundraising activities and has a volunteer policy. Each event has a committee of volunteers, with Trustee involvement, ably supported by office staff.

##### **Financial Review of Restricted Funds Income**

The Charity administered the Travel Assistance Scheme on behalf of the Home Office until the 31<sup>st</sup> March 2012 when the scheme was closed by the Home Office.

The Department for Education is sponsoring the Advice Line for two years from April 2011.

The Rank Foundation sponsored a project on Privately Fostered Children for three years.

Comic Relief sponsored the second year of the three year project on Child Trafficking.

##### **Reserves policy**

The trustees have adopted a policy regarding reserves that should ensure that, excluding those funds represented by fixed assets, general reserves should be at a level commensurate to 3 to 6 months of planned expenditure. This is between £210,000 to £420,000. Unrestricted funds are currently at £168,590 and the trustees are working on building these up to the required level.

##### **Investment policy and performance**

The Memorandum of Association requires that money not immediately required for the charity's objects, to be invested by the Trustees in such investments, securities or property, as may be thought fit. At the moment, the investment is in high interest bank accounts.

##### **Public Benefit Statement**

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

CFAB's charitable purpose is enshrined in its International Statutes, listed on page 4. All of our services are open to anyone whose social welfare difficulties cross a national border, we only make a financial charge to Local Authorities requiring feedback from overseas. Members of the public can access services regardless of any financial implications. The Review of Performance against Objectives discussed in previous pages 5 and 6 clearly set out the benefits to the users of CFAB's services during the year and the Trustees regularly review the activities of the Charity to ensure that they continue to be related to its aims. No specific issues of detriment or harm arising from the work of CFAB have been identified, and measured against the Charity's objectives.

A number of private benefits do necessarily arise from the activities of the Charity, in particular, the employment and remuneration of staff. These private benefits are incidental as they are an essential by-product of carrying out the Charity's aims.

##### **Plans for the future**

The main focus of the forthcoming year will be

- To launch a new membership scheme for Local Authorities
- To closely monitor outcomes for clients to ensure efficacy of service and to further improve our services
- To ensure our services are made available to more vulnerable children and adults
- To continue and expand our highly successful training for Local Authorities and other relevant professionals
- Ensure the Charity has a diverse and sustainable fundraising base through complementing our excellent events programme with equivalent success in trust and foundation, corporate and individual fundraising

The full documents can be viewed on our website [www.cfab.org.uk](http://www.cfab.org.uk)

# INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)

## TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2012

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of International Social Service of the United Kingdom) for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities)

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

- Select suitable accounting policies and then apply them consistently,
- Observe the methods and principles in the Charities SORP,
- Make judgments and estimates that are reasonable and prudent,
- State whether applicable UK 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 charitable company will continue in business

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


In so far as we are aware

- There is no relevant audit information of which the charitable company's auditor is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

### Auditors

A resolution proposing the re-appointment of haysmacintyre will be submitted at the Annual General Meeting

This report was approved by the Trustees on 11 July 2012 and signed on its behalf, by



D LEWIS



## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM**

We have audited the financial statements of International Social Services of the United Kingdom for the year ended 31 March 2012 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure account), the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of Trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the trustees, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the trustees' annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

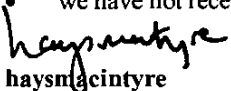
In our opinion the financial statements

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2012, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, and,
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements, or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns, or
- we have not received all the information and explanations we require for our audit.

  
haysm McIntyre  
Chartered Accountants  
Registered Auditors

2012

Fairfax House  
15 Fulwood Place  
London WC1V 6AY

**INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**  
**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure account)**  
**FOR THE YEAR ENDED 31 MARCH 2012**

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2012 £	Total 2011 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds					
Voluntary income	2	-	59,128	59,128	109,283
Activities for generating funds - Fundraising income	3	-	635,415	635,415	498,537
Investment income- Bank interest		-	894	894	166
Incoming resources from charitable activities - International Social Welfare matters	4	200,071	247,951	448,022	389,097
<b>Total incoming resources</b>		<u>200,071</u>	<u>943,388</u>	<u>1,143,459</u>	<u>997,083</u>
<b>RESOURCES EXPENDED</b>					
<i>Cost of generating funds</i>					
Costs of generating voluntary income	5	-	375,311	375,311	158,726
Charitable activities - International Social Welfare matters		184,964	546,612	731,576	678,054
Repayment of grant	6	120,000	-	120,000	-
Governance costs	8	-	23,285	23,285	32,622
<b>Total resources expended</b>	9	<u>304,964</u>	<u>945,208</u>	<u>1,250,172</u>	<u>869,402</u>
Net incoming/(outgoing) resources before transfers		(104,893)	(1,820)	(106,713)	127,681
Transfers	14	8,620	(8,620)	-	-
Net movement in funds		(96,273)	(10,440)	(106,713)	127,681
Fund balances brought forward at 1 April 2012		<u>117,378</u>	<u>179,030</u>	<u>296,408</u>	<u>168,727</u>
<b>Fund balances carried forward at 31 March 2012</b>		<u>£21,105</u>	<u>£168,590</u>	<u>£189,695</u>	<u>£296,408</u>

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

The notes on pages 10 to 15 form part of these financial statements

**INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**  
**(Company No: 04025539)**

**BALANCE SHEET**

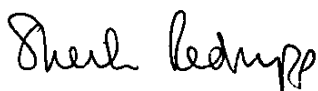
**AS AT 31 MARCH 2012**

	Notes	£	2012	£	£	2011	£
<b>FIXED ASSETS</b>							
Tangible fixed assets	11			2,090			1,301
<b>CURRENT ASSETS</b>							
Debtors	12	131,475			174,052		
Cash at bank		105,198			140,608		
		<u>236,673</u>			<u>314,660</u>		
<b>CREDITORS: Amounts falling due within one year</b>	13	<u>(49,068)</u>			<u>(19,553)</u>		
<b>NET CURRENT ASSETS</b>				<u>187,605</u>			<u>295,107</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES/NET ASSETS</b>				<u>£189,695</u>			<u>£296,408</u>
<b>CHARITY FUNDS</b>							
Restricted Funds	14			21,105			117,378
Unrestricted funds							
General funds	14			168,590			179,030
				<u>£189,695</u>			<u>£296,408</u>

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 March 2012 and of its surplus for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Trustees and authorized for issue on 11 July 2012 and signed on their behalf, by



**SHEILA REDRUPP**

The notes on pages 10 to 15 form part of these financial statements

# INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2012

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### 1 ACCOUNTING POLICIES

#### **Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

#### **Company status**

The Charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

#### **Fund accounting**

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

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

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

#### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the basis of staff costs.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management. Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements.

#### **Cash flow**

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

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

Fixtures & fittings	33% straight line
Computer equipment	33% straight line

INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2012

1 ACCOUNTING POLICIES (Continued)

Operating leases

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

2. VOLUNTARY INCOME	Restricted Funds £	Unrestricted Funds £	2012 £	2011 £
Donations and legacies	£ -	£59,128	£59,128	£109,283
3. FUNDRAISING INCOME	Restricted Funds £	Unrestricted Funds £	2012 £	2011 £
Spring Fair	-	65,130	65,130	75,048
ICP event	-	123,790	123,790	165,600
Golf event	-	-	-	87,345
Antiques Event	-	422,683	422,683	120,160
Summer Event	-	-	-	34,110
Fashion Show	-	4,115	4,115	10,025
Other events	-	19,697	19,697	6,249
<b>TOTAL</b>	<b>-</b>	<b>£635,415</b>	<b>£635,415</b>	<b>£498,537</b>
4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	Restricted Funds £	Unrestricted Funds £	2012 £	2011 £
Fees and user payments	150	167,554	167,704	156,593
Home office grant – travel assistance	24,421	56,000	80,421	93,096
DfE – Advice Line	113,000	-	113,000	89,000
Rank Foundation	25,000	-	25,000	-
Comic Relief	29,500	-	29,500	15,000
Foreign and Commonwealth Office	-	-	-	6,035
Other grants	8,000	20,160	28,160	28,553
Training income	-	4,237	4,237	820
	<b>£200,071</b>	<b>£247,951</b>	<b>£448,022</b>	<b>£389,097</b>
5. COSTS OF GENERATING VOLUNTARY INCOME	Restricted Funds £	Unrestricted Funds £	2012 £	2011 £
Advertising, publicity and promotions	-	36,909	36,909	8,183
Fund-raising event costs	-	216,639	216,639	57,437
Wages and salaries	-	80,483	80,483	67,681
Other fundraising costs	-	29,234	29,234	12,554
Allocation of support costs	-	12,046	12,046	12,871
	<b>£ -</b>	<b>£375,311</b>	<b>£375,311</b>	<b>£158,726</b>

INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2012

6. RESOURCES EXPENDED BREAKDOWN	Activities undertaken directly £	Support costs £	Total 2012 £	Total 2011 £
Charitable activities				
Advice and assistance	485,974	240,931	726,905	674,657
Research	4,671	-	4,671	3,397
Costs of generating voluntary income	363,265	12,046	375,311	158,726
Repayment of grant (see below)	120,000	-	120,000	-
Governance costs	8,561	14,724	23,285	32,622
	<u>£982,471</u>	<u>£267,701</u>	<u>£1,250,172</u>	<u>£869,402</u>

A grant given in the previous year towards underwriting the costs of a fundraising event was repaid in the year as the event was a success and a surplus achieved

7. SUPPORT COSTS	2012 £	2011 £
Staff costs	30,092	91,377
Premises costs	88,979	70,353
Office running costs	51,471	47,376
Other costs	95,788	66,886
Depreciation	1,371	10,039
	<u>£267,701</u>	<u>£286,031</u>

Support costs have been allocated to activities based on the relative proportions of staff costs

8. GOVERNANCE COSTS	2012 £	2011 £
Staff costs	1,824	9,289
Auditors' remuneration	6,042	5,820
Trustees' expenses	695	792
Organisational review/other costs	-	989
Allocation of support costs	14,724	15,732
	<u>£23,285</u>	<u>£32,622</u>

9. NET INCOMING RESOURCES/ (RESOURCES EXPENDED)	2012 £	2011 £
This is stated after charging		
Depreciation of tangible fixed assets		
- owned by the charity	1,371	10,039
Auditors' remuneration	6,042	5,820

During the year, no Trustees received any remuneration (2011 £Nil)

During the year, no Trustees received any benefits in kind (2011 £Nil)

During the year, 2 Management Council members received reimbursement of travel expenses of £792 (2011 4 members - £4,242)

INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2012

10. STAFF COSTS AND NUMBERS

	2012 £	2011 £
Staff costs were as follows		
Wages and salaries	465,428	426,656
Social security costs	50,960	45,123
	<u>£516,388</u>	<u>£471,779</u>

	No.	No.
The average monthly number of employees during the year was		
Advice and assistance	10	8
Support	1	3
Fund raising	2	2
	<u>13</u>	<u>13</u>

1 employee received remuneration amounting to more than £60,000 (2011: 1)

11. TANGIBLE FIXED ASSETS

	Furniture fittings and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2012	72,623	44,361	116,984
Additions	-	2,160	2,160
At 31 March 2012	<u>72,623</u>	<u>46,521</u>	<u>119,144</u>
<b>Depreciation</b>			
At 1 April 2012	72,359	43,324	115,683
Charge for the year	132	1,239	1,371
At 31 March 2012	<u>72,491</u>	<u>44,563</u>	<u>117,054</u>
<b>Net Book Value</b>			
At 31 March 2012	<u>£132</u>	<u>£1,958</u>	<u>£2,090</u>
At 31 March 2011	<u>£264</u>	<u>£1,037</u>	<u>£1,301</u>

12. DEBTORS: due within one year

	2012 £	2011 £
Trade debtors	77,038	153,179
Other debtors	47,247	11,430
Income tax recoverable	7,190	9,443
	<u>£131,475</u>	<u>£174,052</u>

INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2012

<b>13. CREDITORS: amounts falling due within one year</b>				<b>2012 £</b>	<b>2011 £</b>
Sundry creditors				27,367	-
Social security and other taxes				15,671	13,735
Accruals and deferred income				6,030	5,818
				<u>£49,068</u>	<u>£19,553</u>
<b>14. STATEMENT OF FUNDS</b>	<b>Balance at 1 April 2011 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2012 £</b>
<b>Unrestricted funds</b>					
General funds	179,030	943,388	(945,208)	(8,620)	168,590
<b>Restricted funds</b>					
Travel Assistance Scheme – Home Office	3,187	24,421	(27,608)	-	-
Rank Foundation	-	25,000	(6,250)	-	18,750
First Night Party	111,380	-	(120,000)	8,620	-
Comic Relief	2,811	29,650	(30,106)	-	2,355
DFE Advice line	-	121,000	(121,000)	-	-
	<u>117,378</u>	<u>200,071</u>	<u>(304,964)</u>	<u>8,620</u>	<u>21,105</u>
<b>TOTAL FUNDS</b>	<u>£296,408</u>	<u>£1,143,459</u>	<u>£(1,250,172)</u>	<u>£ -</u>	<u>£189,695</u>

**Restricted funds explanations:**

The Home Office Travel Assistance Scheme offered help to those who wished to live permanently overseas, but the fund finished on 31 March 2012

Rank Foundation - A three year grant of £67,000 was given for a project on Private Fostering

First Night Party –CFAB hosted the Preview of the Art Antiques Fair in Kensington in June 2011 The sponsorship money provided in 2011 towards underwriting the costs was repaid in the year and the event was a success

Comic Relief has made the second instalment of a grant of £30,000 per year for three years for a project dealing with trafficked children

DFE Advice Line – The second year of the grant towards the advice line was £113,000 with a further £8,000 going towards the new database

<b>SUMMARY OF FUNDS</b>	<b>Balance at 1 April 2011 £</b>	<b>Incoming Resources £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2012 £</b>
General funds	179,030	943,388	(945,208)	8,620	168,590
Restricted funds	117,378	200,071	(304,964)	(8,620)	21,105
<b>TOTAL OF FUNDS</b>	<u>£296,408</u>	<u>£1,143,459</u>	<u>£(1,250,172)</u>	<u>£ -</u>	<u>£189,695</u>



**INTERNATIONAL SOCIAL SERVICE OF THE UNITED KINGDOM (OPERATING AS CFAB)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 MARCH 2012**

<b>15. ANALYSIS OF NET ASSET BETWEEN FUNDS</b>	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>2012 £</b>	<b>2011 £</b>
Tangible fixed assets	-	2,090	2,090	1,301
Current assets	21,105	215,568	236,673	314,660
Creditors due within one year	-	(49,068)	(49,068)	(19,553)
	<u>£21,105</u>	<u>£168,590</u>	<u>£189,695</u>	<u>£296,408</u>

**16. OPERATING LEASE COMMITMENTS**

At 31 March 2012 the company had annual commitments under non-cancellable operating leases as follows -

<b>Expiry date</b>	<b>Rent £</b>	<b>Other £</b>	<b>2012 £</b>	<b>2011 £</b>
Between two and five years	<u>£64,800</u>	<u>£4,306</u>	<u>£69,106</u>	<u>£69,106</u>