



**CHILDREN AND FAMILIES ACROSS BORDERS**  
**ANNUAL REPORT AND ACCOUNTS 2018/2019**



## CONTENTS

VISION, MISSION, VALUES .....	3
OUR YEAR AT A GLANCE .....	4
MESSAGE FROM OUR CHAIR .....	5
WELCOME FROM OUR CEO .....	6
TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (INCORPORATING DIRECTORS' REPORT) .....	7
Our Objectives and Activities for the Year .....	7
How Our Activities Delivered Public Benefit .....	9
The Challenges We Encounter in Our Work .....	10
Our Future Plans .....	10
Financial Review .....	11
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CFAB .....	19
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2019 .....	20
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) .....	21
BALANCE SHEET AS AT 31 MARCH 2019 (Company No: 04025539) .....	22
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2019 .....	24
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 .....	25
THANK YOU TO OUR SUPPORTERS .....	46

## VISION, MISSION, VALUES



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### Our Vision

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A world where the complexity of migration and international separation does not deny already vulnerable children the right to care, protection and a safe family environment.



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### Our Mission

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To use our expertise and experience to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. Where possible, we work to reunite families.



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### Our Values

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**Professionalism:** As the UK arm of the ISS Network, CFAB is part of a worldwide network of professionals working in over 120 countries, allowing us to access expert support from around the world to protect children at risk. CFAB's team includes professionally qualified Social Workers and Case Workers specially trained to manage inter-country social work cases.

**Impartiality:** CFAB's work is grounded in the best interests of vulnerable children and adults and we defend and uphold their rights to protection, care and family life. CFAB does not have any political affiliation or agenda. We work with local authorities, the courts, the police and other agencies to ensure that the protection and care of vulnerable children and adults is at the heart of decision-making.

**Respect:** CFAB ensures children and vulnerable adults play a role in decisions that affect their lives. We value the role, expertise and experience of our overseas partners, without whom we could not effectively safeguard children and vulnerable adults. We recognise that the complexity of international social work demands we all work together to secure the best outcome possible for every beneficiary.

## OUR YEAR AT A GLANCE

- We offered guidance on 1,744 (2017/2018: 1,800) enquiries on our free Advice Line and took on 255 (2017/2018: 303) children and family cases.
- We estimate we have assisted over 2,500 (2017/2018: 3,000) children through our Advice Line and 370 (2017/2018: 444) children through our casework.
- We engaged with 173 (2017/2018: 179) children's services departments through our Advice Line or nearly 90% (2017/2018: 83%) of local authorities in the UK.
- We engaged 78 (2017/2018: 72) local authorities on paid casework.
- We forged new partnerships in the following countries: Ghana, Nigeria, Malawi, Zambia, Uganda, Rwanda, Somalia, South Africa, Zimbabwe and Jordan.
- Our #RecordtoProtect social media campaign to raise awareness on the consequences of not recording all citizenships of children in care reached nearly 65,000 professionals.

## MESSAGE FROM OUR CHAIR

I have admired and supported Children and Families Across Borders (CFAB)'s work for several decades and it was an honour to be elected Chair of the Board of Trustees in January 2019. CFAB plays an important and unique role in influencing policy and helping to deliver best practice in the fields of international child protection and international family reunification. Our long history and expertise means that we have both credibility and a wide-range of partners around the world, currently in 120 countries and counting.

Over the last year, we focused on improving knowledge and practice in international social work. We have trained hundreds of local social workers and worked with foreign statutory agencies. This report details many of our achievements as well as our challenges. Looking into the year ahead, and building on our experience in practice, we will turn our attention to how to improve – and in some areas create - the policies that govern this practice.

Since taking the role of Chair, I have seen our relationships strengthen with courts, local authorities and central government in the UK. Our CEO continues to play an active role in the Professional Advisory Committee of the International Social Service (ISS) network as well as on the Steering Committee of the Global Social Service Workforce Alliance (GSSWA). The ISS network has been around for nearly a century, striving to protect, defend, and support children, families, and individuals separated as a consequence of cross-border migration. The GSSWA on the other hand was established less than a decade ago and works toward building a well-planned, well-trained and well-supported social service workforce which effectively delivers promising practices that improve the lives of vulnerable populations. Our relationship with these two key organisations ensures that we are at the forefront of international social service issues, from systems strengthening to delivery of services.

As a small but dedicated team, CFAB achieves more than expected. Staff are passionate about our mission and repeatedly rise to overcome external challenges to protect and defend children. None of our work would be possible without my colleagues on the Board of Trustees, our Patrons, and all our supporters. On behalf of our staff, volunteers and the children we assist, thank you.

A handwritten signature in black ink, appearing to read 'Michael Phair', followed by a long horizontal flourish.

Michael Phair, Chair

## WELCOME FROM OUR CEO

CFAB was set up to provide support to children searching for their foreign service member parents after the Second World War. Since then society has changed dramatically, but the challenges faced by children crossing borders, sadly, have not. More children are on the move globally than ever before. According to the UN Refugee Agency, migrants face increased threats to family cohesion and psychosocial wellbeing. Some of the world's poorer and often less stable countries are now the long-term hosts to the world's largest populations of refugees. Nations are beginning to close down legal migration routes, resulting in an increase in illegal people trafficking.

Today, 13% of the UK population is foreign born and a third of children born in England and Wales have one or more parents who were born outside the country. We estimate that there are 18,000 children in care who have family members abroad that could potentially care for them. However, exploring this potential is often seen as too complicated, too laborious or irrelevant as there is a perception that no other welfare system could look after a child as well as the UK can. These attitudes deny children their rights under the United Nations Convention on the Rights of the Child and can have detrimental effects on the emotional well-being, attainment rates and sense of identity of the child.

CFAB plays a role no other UK charity can, giving each child the best chance of being reunited with their family. We help undertake in-depth assessments of foreign family members of a child in care, which are essential in giving children the best chance of being reunited. International cases also require specialist knowledge, for example around trafficking, FGM and honour-based violence. Since our foundation, we have helped tens of thousands of families across over 120 countries globally.

CFAB stands up for vulnerable children, exploring their options and advocating for their right to enjoy life as part of a family. In an age of stretched social welfare budgets and increasing globalisation, our work is needed more than ever.



Carolyn Housman, Chief Executive

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2019 (INCORPORATING DIRECTORS' REPORT)

### Our Objectives and Activities for the Year

In October 2017, we reviewed the needs of our communities, our operating context and our available resource as part of a staff/Trustee away day. We then set ourselves a two-year strategy with three key objectives for delivery in the 18/19 and 19/20 financial years. In this section, we review our progress against these objectives.

#### **Objective 1: Provide quality inter-country advice and social services for more vulnerable children**

During the course of the year, we offered guidance to 1,744 callers to our free Advice Line (1,800 in 2017/2018). 671 of the calls concerned child protection issues (631 in 2017/2018) and involved 141 Children in Need (186 in 2017/2018). We received 127 enquiries about safeguarding children involved in families fleeing social services (134 in 2017/2018) and 30 enquiries concerning trafficked children (same as last year). 78 callers had concerns about domestic abuse (127 in 2017/2018), while parental substance misuse featured in 36 enquiries (34 in 2017/2018). With the support of the Esmée Fairbairn Foundation, starting January 2018 we also provided free International Social Work training to 23 local authorities, reaching nearly 500 professionals involved in child protection across borders. During this training, we improved knowledge of effective practice in children and families cases that cross international borders; improved awareness of how to communicate and collaborate effectively with overseas authorities; and improved understanding of resources and networks available in intercountry cases. 98% of attendees said they would recommend our training to other colleagues.

In addition to offering free advice and guidance, we also took on 255 children and family cases (303 in 2017/2018). 128 of our cases involved children in care (169 in 2017/2018) and in 104 cases children were on child protection plans or child protection thresholds were met (101 in 2017/2018). 35 cases involved concerns regarding neglect (same as last year) and domestic violence featured in 32 of our cases (54 in 2017/2018). We estimate we have assisted over 2,500 children through our Advice Line and 370 children through our casework (3,000 and 444 in 2017/2018).

In light of local authority austerity and confusion about the status of the UK exiting the EU, we have found engaging children's services departments increasingly difficult. This was a challenge as we undertook research that found that many social workers are not capturing citizenship of children in care, posing risks to their ability to stay in the UK as adults. Consequently, we ran a two-week #RecordtoProtect social media campaign to raise awareness on the consequences of not recording all citizenships of children in care (where safe and appropriate to do so). The campaign reached nearly 65,000 professionals. Alongside this, we published four free factsheets to aid child protection officers when they work on cross-border cases.

We also placed renewed focus on improving the quality of our international social services by securing new ISS partners in France, India and Bangladesh. We additionally secured new partners in Ghana, Nigeria, Malawi, Zambia, Uganda, Rwanda, Somalia, South Africa, Zimbabwe, and Jordan. This will greatly expand our ability to assist children in the UK with relatives around the world.

In response to the immense emotional, psychological and financial challenges faced by refugee families in the UK, we started to offer post-placement support to asylum-seeking children joining extended family in the UK, often for the first time in their lives. This project has been largely funded by the Rayne Foundation, Dulverton Trust and the Henry Smith Charity. The project aims to provide holistic support to families who have been reunited across international borders, to improve outcomes for the children and young people, and to keep families together where this remains in the child's best interests. Social work intervention for these families can also support positive family dynamics and relationship building. These are key areas for

**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

families who may not have seen each other for many years, and who have often experienced trauma in their home countries, along their journey, and on arrival to the UK.

We also commissioned an independent audit of our work, to ensure we are keeping up with best practice and providing the best possible service for our clients and beneficiaries. The independent evaluation of CFAB's casework considered a random sample of cases in 2016 and 2017 and concluded "CFAB staff are extremely knowledgeable about other jurisdictions and international social work practice". The evaluation evidenced that staff have a good knowledge of relevant regulation, guidance and good practice that is clearly applied to our casework. Our work is child-centred, with consideration to the children's safety and culture(s) which are relevant to the particular circumstances. Areas for future improvement included evidencing of supervision in our case management system, as well as timelier case review and closure.

**Objective 2: Strengthen our profile and relations with local, national and international agencies to inform relevant policy development**

Central to our mission, we engaged with 173 children's services departments through our Advice Line, which represents nearly 90% of local authorities in the UK. This engagement is crucial for ensuring good practice is adhered to in international cases involving vulnerable children.

Beyond this, we are present on the Refugee and Migrant Children's Consortium, the Faith-based Abuse Working Group, the Children's Coalition on Brexit, the Kinship Care Alliance, the BME Migrant Advisory Group and the Global Action on Relocation and Return of Kids Steering Group and the All Party Parliamentary Group on Children. Our Chief Executive sits on the Steering Committee of the Global Social Service Workforce Alliance, and chairs our Cross Border Child Safeguarding Working Group. We participate in the International Social Service Professional Advisory Committee, through our CEO, and the International Social Service Casework Coordinators group, through our Principal Social Worker.

In September 2018, we launched our research *Cross-border child safeguarding: Challenges, effective social work practice and outcomes for children*, funded by the Esmée Fairbairn Foundation. The research highlights instances where vulnerable children and their families are at risk of 'falling between the cracks' due to confusion over legal responsibilities and a lack of clear professional guidance. The research also makes several key recommendations for practice and policy as to how professionals can better protect children moving across international borders and for how the processes around international family placements could be improved, better promoting a child's right to family life. The research is based on an audit of 200 cases that were referred to CFAB in 2015 and 2016, with a total of 333 children involved. Through our research, we were able to engage the Home Office, DfE, FCO, CAFCASS and others on policy matters related to cross-border child protection.

In November 2018, we held our annual International Child Protection Lecture, hosted by Clifford Chance, with the former President of the Family Division of the High Court of England and Wales as our keynote speaker. The lecture offered insight into the current challenges of social work practices across borders, the legal frameworks governing cross-border child protection, and the challenges and uncertainties posed by Brexit.

Finally, throughout the year we fed in to numerous consultations. Below is a snapshot of what we accomplished:

- provided feedback on "Care Crisis Review" (Family Rights Group) in April 2018;



**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

- contributed to the Refugee & Migrant Children's Consortium's response on revised Family & Friends Guidance – Dublin III cases (to the Department for Education) in July 2018;
- contributed to ISS response to the Council of Europe "Call for good and promising practices on family reunification in Europe" in Oct 2018;
- submitted written evidence to the House of Commons Select Committee in response to the question 'How can innovative approaches to the design and delivery of children's services support financial sustainability?' in Dec 2018;
- provided guidance to Social Work England on integrating international elements in social work standards.

**Objective 3: Ensure the financial sustainability of our operations**

The Charities Aid Foundation estimated in 2017 that one in four charities with less than £1 million turnover are struggling to survive. With our 65<sup>th</sup> anniversary on the horizon, ensuring we are fit for purpose and run sustainable operations is key. This means we continuously review whether we are meeting a community need and avoiding charity duplication, as well as looking to diversify our sources of income.

In 2018/19, we engaged 78 local authorities on paid casework, with membership renewal rates at 88%. We also restructured our fundraising team and hired a Special Events and Philanthropy Manager to maximise regular giving from events, the product of which we expect to see in the next financial year.

We introduced two new Patrons (Sarah Palmer, Monir Sattaripour) who are stellar supporters and who have personal connections with our work. Sarah was a CFAB Trustee for nearly a decade, following the adoption of her two Romanian children through our ISS Hong Kong partner. Monir's late husband Ali Sattaripour was a Trustee of CFAB from 2011 to 2016, when he passed away. Monir continues to champion our work in his memory. Patrons assist in a variety of ways to help raise awareness and resource for our important cause.

In terms of our financial systems, we decreased our internal invoice processing to an average of eight days, with sales invoices unpaid at an average of 12%. A clearer, more strategic way of managing departmental budgets has been introduced. Finally, we moved from a legacy casework system and no system for managing fundraising/marketing to an integrated Customer Relationship Management (CRM) system, Salesforce, with funding from an anonymous Trust.

**How Our Activities Delivered Public Benefit**

In setting CFAB's objectives and planning its activities, the Board of Trustees gave careful consideration to the Charity Commission guidance on public benefit. This was delivered through:

- Providing services to benefit vulnerable children through Advice Line and specialist case work consultancy services as well as project work with local authorities on specific issues e.g. child trafficking and private fostering of children from overseas;
- Delivering a comprehensive training and development programme both general and specialist, on international social work issues to build capacity in social work teams and other professionals;
- Influencing policy through providing expert advice and guidance to local authorities and central government on key international child protection issues – including participating in government working groups.

**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

**The Challenges We Encounter in Our Work**

Much like any charity, we face strategic and operational challenges. At a strategic level, the UK's exit from the EU will increase our workload and the complexity of our cases, as vulnerable European children will be caught unaware as will potential kinship carers on the other side of our borders. Sadly, the rise of nationalism also poses a challenge as some stakeholders maintain a bias against potential kinship carers in other countries. Continued pressures on local authority budgets also mean that international casework is deprioritised and viewed as a luxury. This is in spite of a child's right to family life, as enshrined in the UN Convention on the Rights of the Child and many other international instruments.

At an operational level, our challenges largely stem from our uniqueness in the field. Overall, there is a lack of awareness of the viability of overseas kinship placements and, as a result, we frequently receive insufficient notice for assessing family members abroad and must often navigate multiple cultural sensitivities, languages, time zones and regulations to achieve the best results for the children. Challenge also exists where modern forms of family relationships have developed that the law has not yet explicitly recognised.

These challenges exist in spite of the fact that approximately one in four children in the UK have a parent who was not born here (ONS). We estimate that there are up to 18,000 children in care presently who have family members abroad that could potentially care for them.

**Our Future Plans**

Given tight statutory funding, we will look into trialling limited volunteer support for our currently unfunded Advice Line by summer 2019. This will free up capacity of existing staff to process more cases and support new service development/overseas partner capacity building. We will focus our work on 'whole family' support – this includes exploring how we can help keep overseas family members in touch with children in alternative care in the UK to help retain a sense of identity, where safe and appropriate to do so. We will also explore preventative and planning work, like Family Group Conferencing, to ensure the 'whole family' support the placement of a child.

We will strengthen our brand marketing by participating in more networking events, discussion panels and growing our relationships with trade publications. We will continue to grow our social media engagement, newsletter subscriptions and develop the functionality of our website to demonstrate what we do and evidence the impact of our work. We will prioritise resources to capture the outcomes and impact of our work. We will deliver an inspiring 65-year anniversary event to engage new supporters and grow our major donor giving programme.

We know that we will need to move offices by March 2021 due to demolition work. By the end of the financial year, we will have a clear logistical plan for the office move, with impact scenarios mapped out for Trustees.

**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

**Financial Review**

At the end of the reporting year, CFAB had a deficit of (£15,024), 2018: a surplus of £125,650.

Earned income in the form of casework/membership fees constitutes 44% of the charity's income. Cash generated is also positive with cash-flows of £41k in the year.

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 three to six months of planned expenditure. This is between £210,000 and £420,000. CFAB unrestricted reserves stand at £388,681 as at 31 March 2019 (2018: £383,186). We close the financial year with reserves at six months of operating costs.

To manage our financial risks, CFAB will continue its efforts to work with local authorities to develop earned income for services provided, in particular with a greater emphasis on membership in order to provide steady income. On funding bids, CFAB has now refreshed its approach to become more efficient, more targeted, and of better quality in order to continue to secure grant approval. Furthermore, the Board is actively exploring a range of options to achieve greater financial sustainability and impact in a challenging and competitive environment.

**Plans for the future**

Every year, CFAB reconfirms its commitment to focusing its resources on working with the most vulnerable children – including children in care, children at risk of abuse and neglect, and unaccompanied minors – and vulnerable adults in cases where there is an international dimension, most typically the separation of children and family across borders.

In line with this, the main focus for the forthcoming year will be to ensure CFAB's services are made available to more professionals to reach greater numbers of vulnerable children and families in the UK and abroad including through:

- increasing the number of local authorities using CFAB's services, including as members of the Membership Scheme;
- continuing to roll out training for local authorities and other professionals and expand capacity building work through collaboration with judges and other key actors;
- supporting the work of the International Social Service network and its partners, including actively engaging with work to broaden and strengthen the network;
- ensuring that CFAB has a diverse and sustainable fundraising base through fewer events and a greater focus on fundraising through trusts and foundations as well as corporate donors;
- exploring opportunities for greater collaboration with other organisations to complement CFAB's work and provide a more complete service to the charity's beneficiaries;
- finalising the organisational modernisation programme including to work on key performance indicators and to review and upgrade as necessary the data collection systems and case management database.

## **Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

### **Structure, Governance and Management**

Part of our objectives includes ensuring our governance framework is robust and enables us to achieve our mission. This section explains how we achieve this.

#### **Governing Document**

CFAB is registered in England and Wales as a charitable company limited by guarantee. It is registered with Companies House (number 04025539) and the Charity Commission (number 1085541). The activities of the company and certain governance rules are laid out in the Memorandum and Articles of Association. The Board of Trustees, who in turn delegate day to day management to the Chief Executive Officer, govern the Charity.

#### **Recruitment and Appointment of the Board**

CFAB's Articles of Association permit it to have a "maximum of sixteen" Trustees. The Board does not see the number as a target, and in accordance with the Charity Commission agrees only to have the number of Trustees needed to fulfil their duties to the charity, with a minimum of four. This must include three officers: Chair, Vice Chair, and Treasurer. CFAB also includes the President as an officer.

The Board is responsible for assessing skills gaps and seeking to identify the profile of Trustees which would best serve the organisation's needs as vacancies become available.

The role of a Trustee is open to anyone who has the required skills or can add value. In the interests of transparency and diversity, the Board may advertise all Trusteeships via traditional or social media, Trustee recruitment websites, or by sharing the advertisement with suggested candidates who meet the skills required. Prospective Trustees are asked to submit their CV to the full Board for its consideration and eventual approval of the appointment.

All Trustees participate in a structured induction so they can fulfil their role effectively. Trustees are not paid.

#### **Board Induction and Training**

As part of their selection and subsequent induction, our potential/new Board members are invited to meet our Chief Executive, Chairman and other Trustees to talk through the role and responsibilities of Trustees, the work of the charity and its governance structures. New Board members are given our organisational strategy and other information including promotional materials and funder reports. They will also attend a half-day induction with senior management team members and participate in our weekly allocation of cases meeting, to ensure familiarity with the core content of our work. Board members are invited to attend the charity's events and receive updates on the charity's work via the Chief Executive's report which is presented as a key agenda item at each Board meeting.

#### **Management framework**

The Board is responsible for ensuring good governance across CFAB. It appoints and provides line management and advice to the Chief Executive as necessary. It provides strategic guidance to the senior management team to fulfil their role and to the Chief Executive to take full operational responsibility for the running of the organisation.

The Board takes advice from the Chief Executive and has such oversight as is necessary to approve and make decisions, including in relation to key issues such as: review and approval of the strategic plan; horizon scanning and management of risk; approval of the annual budget; approval of any exceptional expenditure or loans; performance measurement of operations; revision of CFAB's core mission; any proposed changes to name or

## **Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

branding; the establishment of strategic alliances; major structural changes; input to the appointment of Senior Management Team, in partnership with the Chief Executive.

The Board delegates authority to the Chief Executive for all operational matters and the management of the charity, and for such strategic issues as are delegated by the Board to the Chief Executive. The Chief Executive is required to provide regular, comprehensive updates to the Board regarding: progress in delivering organisational strategy and core services; financial health of the organisation; key operational matters and staffing changes; key changes to the external environment including risks, opportunities and threats which may have a bearing on CFAB's ability to deliver its core mission.

The Board of Trustees meets four times a year. There are separate meetings of subgroups, generally four times per year and held one month before the full Board meeting. The Board reviews the major risks to which the charity is exposed on a quarterly basis. Identified risks fall broadly into three categories: operations, finance and reputation. The Board has established systems of procedures to mitigate these as far as possible. Whilst these procedures can mitigate major risks, the Board is aware that systems can only provide reasonable – and not absolute – assurance that key risks have been adequately identified and managed. Internal control procedures are designed to highlight the progress made towards achieving our mission, to maintain expenditure within the limits of available income and to safeguard our assets.

The Finance and HR Group is responsible, on behalf of the Board, for oversight of good financial and governance management, including: monitoring of financial targets and performance; audit oversight; risk management oversight; assurance that financial planning and control processes are in place and being implemented in financial policies and controls operated by the staff team; assurance that HR policies and procedures are in place and being implemented. The Finance and HR Group also reviews the remuneration packages of senior management of the organisation.

The Policy and Practice Group is responsible, on behalf of the Board, for oversight of good policy in relation to the delivery of CFAB's core services and social work practice including: regular monitoring and evaluation to ensure quality of services; review quarterly statistics on service provision and service users' feedback; consideration of charity impact; periodic review of Social Work policies.

The Marketing Group is responsible, on behalf of the Board, for oversight of CFAB's major communication channels and planned promotions. It has a particular focus on the business-to-business promotion of the charity to local authorities.

The Voluntary Income Group is responsible, on behalf of the Board, for oversight of good policy as relates to the delivery of CFAB's fundraising work. It also oversees much of CFAB's event schedule, particularly when events relate to fundraising initiatives and profile-raising.

### **Remuneration**

The governing principles of the charity's remuneration policy are as follows, to ensure delivery of the charity's objectives:

- to attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness;
- that remuneration should be equitable and coherent across the organisation;
- to take account of the purposes, aims and values of the Charity;

**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

- to ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

All salaries are reviewed and benchmarked against comparable jobs at similar London based charities and general prevailing market rates. The General Pay Award is considered each year and is based on a range of indices such as Retail Price Index, Consumer Price Index and comparison to what others are doing in regards to salary rises in the third sector.

The senior management team sits within the framework of the salary structure as set out above.

Remuneration for the year ended 31 March 2019 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

**Conflict of Interest**

We keep a register of interests for all Trustees to pro-actively manage any conflicts of interest. Should they arise, the Trustee in question must excuse him- or herself from the discussion.

**Risk Management**

Procedures are in place to ensure compliance with health and safety of staff, volunteers, and visitors to the organisation. CFAB has the appropriate level of insurance to meet its obligations with respect to employees and Trustees and otherwise has a Business Continuity Plan to cover extreme eventualities.

The Trustees assess three categories of major risk on a quarterly basis, these include: operational, financial, and reputational. The charity's key risks and mitigating actions include:

Type	Risk	Impact	Cause	Mitigating Action Taken
Operational	Inability to secure work overseas.	Inability to secure robust services for vulnerable children, causing a delay or failure in family reunification or child protection; significant reputational damage.	Weakness/absence of partners and/or underdeveloped child protection systems in their countries.	We used reserves to fund ongoing identification and capacity building of new partners in priority countries.
Financial	Our earned income declines	Reduced income; compromised ability to develop partners in new countries	Local authorities find alternative solutions or have restricted budgets	Trends in earned income reviewed monthly by management team. Improved billing and credit control. Interface between finance team and social work team strengthened. Improved marketing of our services
Reputational	Data protection breach	Complaint, prosecution and/or reputational damage.	Weak IT systems, internal expertise, policy and controls.	Comprehensive data protection policy and training in place for staff and overseas partners. Move to one CRM system with robust data protection internally. All hard copy files updated in line with legislative requirements. Quarterly audits of compliance.

**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

The Trustees recognise that in order to achieve our objectives, in over 120 countries around the world, we must accept some risks that are outside our control, even after sensible mitigation, in order to safeguard the best interest of a child. Trustees are satisfied that systems are in place to mitigate exposure to any major risks.

**Charity Governance Code**

The Charity Governance Code was published in July 2016. The Trustees are supportive of the Code and its aim to assist in the development of high standards of governance throughout the charity sector.

**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2019

<b>Registered name of charity</b>	<b>Charity registration number</b>
Children and Families Across Borders (CFAB)	1085541
<b>Address of principal office</b>	<b>Company registration number</b>
Children and Families Across Borders (CFAB), Victoria Charity Centre, 11 Belgrave Road, London SW1V 1RB	04025539

**Trustees**

Chair	Mr Michael Phair (appointed 25 July 2018; appointed as Chair 23 January 2019)
Chair	Mr Alan Howarth (resigned 23 January 2019)
Vice Chair	Ms Anita Kara, BSc (Hons), MBA, MCIM, FRSA
Treasurer	Mr Henok Yemane, FCCA, MBA (appointed 17 October 2018)
Treasurer	Mr Duncan Walker, BSc (Hons), ACA (resigned 17 October 2018)
	Mr Douglas Lewis CBE (appointed 17 October 2018)
	Mr William Cometti (resigned 23 May 2019)
	Ms Marion Davis, M.Sc. C.Q.S.W. C.B.E
	Mr Christopher Hames QC
	Dr David N. Jones, PhD, MA (Nottm), BA (Hons) (Oxon), CQSW, RSW
	Mr Mark Tate, MA (Hons), Oxon, MCSI
	Ms Carolina Marin Pedreno
	Ms Victoria Mellor (appointed 23 May 2019)
	Ms Angie Garvich (appointed 25 July 2019)
	Ms Anna Nash (appointed 25 July 2019)
	Mr Chris Spencer (resigned 2 April 2018)
<b>Chief Executive</b>	Ms Carolyn Housman



**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

**Honorary positions**

President                      Mr Douglas Lewis CBE

**Patrons**

Royal Patron                Her Royal Highness Princess Alexandra  
Baroness Scotland, PC, QC  
Lady Middleton  
Mrs Dalal Al-Duwaisan  
Mr Steve Rider  
Mrs Sarah Palmer  
Mrs Monir Sattaripour  
Sir Harvey McGrath

**Independent Examiner**

Price Bailey LLP  
7th Floor, Dashwood House  
69 Old Broad Street  
London EC2M 1QS

**Solicitors**

Paul Hastings (Europe) LLP  
10 Bishops Square  
London E1 6EG

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

**Relationships**

CFAB is the UK member of the International Social Service network.

**Trustees Report for the year ended 31 march 2019 (incorporating directors' report)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2019**

The Trustees (who are also directors of Children and Families Across Borders (CFAB) 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).

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; 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice 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 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 the Trustees are aware:

There is no relevant audit information of which the charitable company's independent examiners are unaware; and

The Trustees have taken all steps that they ought to have taken to make themselves aware of the relevant information and to establish that the independent examiners are aware of that information.

In preparing this report, the Trustees have taken advantage of small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 23rd October 2019 and signed on its behalf, by:



Michael Phair

Chair

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CFAB

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2019 which are set out on pages 19 to 23.

### Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

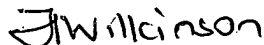
### Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Helena Wilkinson BSc FCA DChA

Institute of Chartered Accountants in England and Wales

For and on behalf of:

Price Bailey LLP

Chartered Accountants

7th Floor Dashwood House

69 Old Broad Street

London

EC2M 1QS

Date 23 October 2019

# STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2019

	Note	General £	Restricted £	Total Funds 2019	Total Funds 2018
Donations and legacies	2	114,803	9,000	123,803	92,587
Charitable activities	3	388,804	226,326	615,130	715,587
Other trading activities	4	22,600	-	22,600	15,100
Investment income	5	1,444	-	1,444	1,047
<b>Total</b>		<b>527,651</b>	<b>235,326</b>	<b>762,977</b>	<b>824,321</b>
<b>Expenditure on:</b>					
Raising funds	6	127,055	13,923	140,978	142,267
Charitable activities	7	395,101	241,922	637,023	556,404
<b>Total expenditure</b>		<b>522,156</b>	<b>255,845</b>	<b>778,001</b>	<b>698,671</b>
<b>Net income/(expenditure)</b>		<b>5,495</b>	<b>(20,519)</b>	<b>(15,024)</b>	<b>125,650</b>
<b>Net movement in funds</b>		<b>5,495</b>	<b>(20,519)</b>	<b>(15,024)</b>	<b>125,650</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		383,186	240,641	623,827	498,177
<b>Total funds carried forward</b>		<b>388,681</b>	<b>220,122</b>	<b>608,803</b>	<b>623,827</b>

All income and expenditure has arisen from continuing activities.

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

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

The notes on pages 25-45 form part of these financial statements.

**BALANCE SHEET AS AT 31 MARCH 2019** (Company No: 04025539)

		<b>2019</b>		<b>2018</b>	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	11		336		911
<b>Current Assets</b>					
Debtors	12	211,227		212,322	
Cash at bank		554,870		514,182	
		<u>766,097</u>		<u>726,504</u>	
<b>Creditors: Amounts falling due</b>					
<b>within one year</b>	13	(157,630)		(103,588)	
		<u>608,467</u>		<u>622,916</u>	
Net Current Assets					
		608,467		622,916	
<b>Total Assets less Current Liabilities</b>			608,803		623,827
			<u>608,803</u>		<u>623,827</u>
<b>Net Assets/(Liabilities)</b>			608,803		623,827
			<u>608,803</u>		<u>623,827</u>
<b>Charity Funds</b>					
<b>Restricted funds</b>	14		220,122		240,641
<b>Unrestricted funds</b>					
General funds	15		388,681		383,186
			<u>608,803</u>		<u>623,827</u>
<b>Total Funds</b>			608,803		623,827
			<u>608,803</u>		<u>623,827</u>

BALANCE SHEET AS AT 31 MARCH 2019 (Company No: 04025539)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

For the year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees and authorised for issue on 23rd October 2019 and signed on their behalf, by:

A handwritten signature in black ink, appearing to read 'Michael Phair', with a stylized flourish at the end.

Michael Phair

Chair

The notes on pages 25-45 form part of these financial statements.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	2018 £
Cash flows from operating activities	17	39,394	1,325
		<u>          </u>	<u>          </u>
Cash flows from investing activities			
Investment income – bank interest		1,444	1,047
Purchase of tangible fixed assets		(150)	(671)
		<u>          </u>	<u>          </u>
Cash provided by/ (used in) investing activities		1,294	376
		<u>          </u>	<u>          </u>
Increase/ (decrease) in cash and cash equivalents in the year		40,688	1,701
Cash and cash equivalents at the beginning of the year		514,182	512,481
		<u>          </u>	<u>          </u>
Total cash and cash equivalents at the end of the year	18	554,870	514,182
		<u>          </u>	<u>          </u>

The notes on pages 25-45 form part of these financial statements.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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### 1 Accounting Policies

#### a) Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Children and Families Across Borders (CFAB) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Trustees are satisfied the charity has sufficient reserves and that there are no material uncertainties to continue as a going concern for the foreseeable future.

#### b) Legal status of the Charity

The Charity is a company limited by guarantee. The members of the company are the Trustees named on page 16. 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. The registered address being: Victoria Charity Centre, 11 Belgrave Road, London SW1V 1RB.

#### c) 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 is 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.

#### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grant and donation income is received from trusts and individual donors and includes Gift Aid where applicable.

Membership fees are recognised equally over the period of each individual membership, and deferred income is included in creditors.

Casework fees are recognised at the time of invoicing unless the complexity and estimated time to complete the work extends over one month, in which case it is recognised over the expected time to complete the case, and deferred income is included in creditors.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

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executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**e) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party; it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on raising funds comprise the costs of advertising and promoting events and the costs of running the events and associated costs, and include an apportionment of other staff and support costs.

Expenditure on charitable activities includes social worker staff costs and overseas casework costs and an apportionment of other staff and support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**f) Allocation of support costs**

Support costs are those functions that assist the work of the charity and have been allocated between staff, premises, other and governance. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. Support costs have been allocated on the basis of staff costs.

**g) 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

**h) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

**i) Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**j) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any impairment.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

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**k) Pensions**

Employees of the charity are entitled to join a People's Pension Scheme. The charity contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

**l) Operating leases**

Rental charges are recognised as an expense over the term of the lease on a straight line basis.

**m) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost, all other assets and liabilities are recorded at cost which is their fair value.

**n) Taxation**

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes

**o) Foreign currency translation**

Foreign currency transactions are recorded at the exchange rate ruling on the date of transaction. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the retranslation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the profit and loss account.

**p) Termination payments**

Termination payments are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for such payments. The charity recognises termination payments when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination payments as a result of an offer made to encourage voluntary redundancy.

**q) Critical accounting estimates**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

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There are no critical accounting estimates to declare.

**r) Use of Volunteers**

The charity from time to time relies on volunteers to be involved in the fund raising activities. This use of volunteers in the course of undertaking the charitable and income generating activities is not recognised within the Statement of Financial Activities.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

**2 Donations and Legacies**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
General donations	93,951	65,819
Legacies	-	5,000
Foundations	29,852	21,768
Total	<u>123,803</u>	<u>92,587</u>

Donations in the current year include £9,000 restricted, £114,803 unrestricted funds (2018: £48,710 restricted, £43,877 unrestricted).

The income from Foundations includes £4,000 (2018: £3,000) from Eveson Trust, £10,000 (2018: £10,000) from Bromley Trust, £5,000 (2018: £5,000) from 29th May 1961, and other small grants of £10,852 (2018: £3,768).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

**3 Income from charitable activities**

	Unrestricted	Restricted	2019
2019	£	£	£
Membership fees	161,166	-	161,166
Casework Fees	177,938	-	177,938
Training/Other Income	7,250	-	7,250
Child Trafficking training	-	-	-
City BT	-	45,000	45,000
Other grants-Core Activities	42,450	80,363	122,813
Post Placement Support	-	100,963	100,963
	<hr/>	<hr/>	<hr/>
Total	388,804	226,326	615,130
	<hr/>	<hr/>	<hr/>
	Unrestricted	Restricted	2018
2018	£	£	£
Membership fees	162,571	-	162,571
Casework Fees	216,477	-	216,477
Training/Other Income	3,434	-	3,434
Child Trafficking training	-	4,342	4,342
City BT	-	45,000	45,000
Other grants-Core Activities	26,000	116,288	142,288
Child Protection Research & Policy	-	141,475	141,475
	<hr/>	<hr/>	<hr/>
Total	408,482	307,105	715,587
	<hr/>	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

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New Grants received in the year include £72,000 (Anonymous donor) towards the customization and deployment of the CRM-Sales Force system and £100,961 (Dulverton Trust £40,963, Rayne Foundation £20,000 and Henry Smith Foundation £40,000) towards the Post Placement Support Project.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

**4 Other trading activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
ICP Dinner (excl. donations)	21,970	14,675
Other	630	425
	<hr/>	<hr/>
Total	22,600	15,100
	<hr/>	<hr/>

All fundraising event income in both the current and previous year relate to unrestricted funds.

**5 Investment income**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Bank interest	1,444	1,047
	<hr/>	<hr/>

All investment income in both the current and previous year relate to unrestricted funds.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

**6 Raising funds**

<b>2019</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>2019</b>
	£	£	£
Staff costs	92,333	14,136	106,469
Advertising, publicity & promotions	768	-	768
Events costs	8,831	-	8,831
Other allocated costs	12,869	12,041	24,910
Cost of raising funds	<u>114,801</u>	<u>26,177</u>	<u>140,978</u>

<b>2018</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>2018</b>
	£	£	£
Staff costs	85,402	11,476	96,878
Advertising, publicity & promotions	902	-	902
Events costs	9,060	-	9,060
Other allocated costs	9,000	26,427	35,427
Cost of raising funds	<u>104,364</u>	<u>37,903</u>	<u>142,267</u>

£13,923 (2018: £8,460) of raising funds expenditure was restricted.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

**7 Analysis of charitable activities expenditure by activity**

<b>2019</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>2019</b>
	£	£	£
Advice Line	141,137	24,543	165,680
Overseas assessments	268,848	36,815	305,663
UK assessments	70,568	12,272	82,840
Training	70,569	12,271	82,840
Cost of charitable activities	551,122	85,901	637,023
<b>2018</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>2018</b>
	£	£	£
Advice Line	79,811	32,524	112,335
Overseas assessments	198,158	54,207	252,365
UK assessments	79,811	32,524	112,335
Training	57,686	21,683	79,369
Cost of charitable activities	415,466	140,938	556,404

Charitable activities expenditure of £241,922 (2018: £115,377) was restricted.

Support costs have been allocated between charitable activities and other trading activities on the basis of staff cost, and allocated to activity according to staff cost.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

## Support Costs

2019	Charitable activities	Raising funds	2019
	£	£	£
Salaries	46,347	14,123	60,470
Other staff costs	4,122	1,256	5,378
Premises	27,852	8,487	36,339
Finance & Governance costs	7,580	2,311	9,891
Total	85,901	26,177	112,078
2018	Charitable activities	Raising funds	2018
	£	£	£
Salaries	42,673	11,476	54,149
Other staff costs	13,962	3,755	17,717
Premises	80,640	21,687	102,327
Finance & Governance costs	3,663	985	4,648
Total	140,938	37,903	178,841

Finance and Governance costs include £2,267 (2018: £2,202) for bank charges, £1,771 (2018: £1,562) for financial admin charges, £1,115 (2018: £2,015) for data protection advice, £2,040 (2018: £2,000) for independent examiners fee, £1,984 (2018: £450) for consultancy, £548 (2018: £560) for trustee expenses, £nil (2018: £199) for trustee recruitment, £1,008 (2018: £990) for trustee indemnity and cyber insurance and (£842) (2018: (£5,330)) for bad debt provision.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

**8 Analysis of staff costs and key management personnel**

	<b>2019</b>	<b>2018</b>
	£	£
Wages and salaries	416,157	407,618
Social security costs	41,219	41,685
Pension costs	9,652	5,700
Consultants	-	14,301
<b>Total</b>	<b>467,028</b>	<b>469,304</b>

The charity Trustees were not paid or received any other benefits from employment with CFAB in the year (2018: £nil). One Trustee was reimbursed for travel expenses, incurred when carrying out charitable duties £420 (2018: £560 – one Trustee).

The average monthly head count was 14 (2018: 12) and analysis of the staff employees in the year were:

	<b>2019</b>	<b>2018</b>
Social workers & Caseworkers	7	7
Fundraising & Marketing	3	2.5
Administration & Finance	2.7	1.5
Chief Executive	1	1

The number of employees whose total employee benefits excluding pension contributions earning over £70,000, classified within bands of £10,000 is as follows:

	<b>2019</b>	<b>2018</b>
£80,000-£89,999	-	1
£70,000-£79,999	1	-

The Charity considers that the key management personnel comprise the Trustees and the senior management team - who are the Chief Executive, Finance Manager, Principal Social Worker, Head of Fundraising and Head of Operations and the salaries amounted to £216,548 (2018: £190,709). There were no employee benefits paid to the key management personnel.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)**

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**9 Related Party Disclosures**

During the year, 3 Trustees contributed £13,350 (2018: £928 – 4 Trustees) to the charity. This is included in Donations and the Golf and ICP Dinner Fundraising events.

There were no other related party transactions.

**10 Independent Examiners Fee**

Included in Finance and Governance costs is £2,040 (2018: £2,000) in respect of Independent Examination services.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

**11 Tangible fixed assets**

	Fixtures and fittings	IT	Total
	£	£	£
<u>Cost or revaluation</u>			
At start of year	7,304	23,492	30,796
Additions	150	-	150
	<hr/>	<hr/>	<hr/>
At end of year	7,454	23,492	30,946
	<hr/>	<hr/>	<hr/>
<u>Depreciation</u>			
At start of year	7,107	22,778	29,885
Charge for the year	235	490	725
	<hr/>	<hr/>	<hr/>
At end of year	7,342	23,268	30,610
	<hr/>	<hr/>	<hr/>
Net book value at the end of the year	112	224	336
	<hr/>	<hr/>	<hr/>
Net book value at the start of the year	197	714	911
	<hr/>	<hr/>	<hr/>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

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<b>12</b>	<b>Debtors</b>	<b>2019</b>	<b>2018</b>
		£	£
	Trade debtors	126,936	176,050
	Other debtors	11,462	11,462
	Prepayments	26,541	21,435
	Accrued income	46,288	3,375
	<b>Total</b>	<u>211,227</u>	<u>212,322</u>

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

<b>13</b>	<b>Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
		£	£
	Trade creditors	41,959	10,518
	Taxation and social security	11,524	11,790
	Other Creditors	6,533	6,201
	Accruals	13,848	12,482
	Deferred income	83,766	62,597
	<b>Total</b>	<b>157,630</b>	<b>103,588</b>
	<b>Deferred income reconciliation</b>	<b>2019</b>	<b>2018</b>
		£	£
	Balance brought forward	62,597	104,354
	Amount released to the Statement of Financial Activities	(176,602)	(161,886)
	Amount received in the year	197,771	120,129
	<b>Balance carried forward</b>	<b>83,766</b>	<b>62,597</b>

The deferred income received in the year is as follows: £42,416 for Membership fees (2018: £39,583), £2,962 for Events (2018: £2,962), £2,900 for Training income received in advance from Care Agency Gibraltar (2018: £nil) and £35,488 for Advance billing provision (2018: £20,052).



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

14	Restricted funds	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
		£	£	£	£	£
<b>2019</b>						
	City Bridge Trust	-	45,000	(45,000)	-	-
	Esmee Fairbairn	94,913	-	(53,430)	-	41,483
	Rank Foundation	7,429	8,363	(15,792)	-	-
	John Ellerman Foundation	91,242	-	(43,444)	-	47,798
	Chrysalis Trust	5,000	-	(5,000)	-	-
	Emergency Fund	39,826	-	-	-	39,826
	Hobson Charity	2,231	-	(1,056)	-	1,175
	Other	-	9,000	(9,000)	-	-
	Anonymous Donor	-	72,000	(72,000)	-	-
	Dulverton Trust	-	40,963	(4,449)	-	36,514
	Henry Smith	-	40,000	(4,449)	-	35,551
	Rayne Foundation	-	20,000	(2,225)	-	17,775
	<b>Total</b>	<b>240,641</b>	<b>235,326</b>	<b>(255,845)</b>	<b>-</b>	<b>220,122</b>

This is the third year of a three year grant from the City of London Corporation's Charity, City Bridge Trust. The grant was used to fund salary and running costs associated with the charity's work throughout Greater London, identifying and protecting highly vulnerable children and reuniting them with family members whenever possible and in their best interests.

This is the second year of the three year grant from the Esmee Fairbairn Foundation. The grant is being used to fund international social work training, research, policy engagement and support for practitioners to protect the rights of children from overseas subject to child protection plans and in the care system. In line with SORP requirements, the grant was recognised in full but is being received and spent over the 3 years.

The Rank Foundation offered a grant for the placement of a Time to Shine Intern to support the

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

activities of the Charity.

This is the second year of the three year funding from John Ellerman Foundation towards a Business Development manager post. In line with SORP requirements, the grant was recognised in full but is being received and spent over the 3 years.

Other grants include The 29<sup>th</sup> May 1961 Charitable Trust grant of £5k which was used to help fund the charity's work in the West Midlands, where there is consistently high demand for our unique services, and the Eveson Charitable Trust grant of £4k also for work in the West Midlands.

We received a one-off grant for consultancy support towards the customization and deployment of Salesforce, our new subscription based CRM (customer relationship management) system.

This is the first year of a three year grant funding from the Dulverton Trust, Henry Smith Foundation and Rayne Foundation towards the Post Placement Support project. The project will provide tailored post-placement support to children arriving in the UK under Dublin or other immigration controls to live with 'kinship' family in order to increase the likelihood of children continuing to live with family members rather than becoming looked after by the local authority. We believe this is a priority given the current 'care crisis' which has seen the number of children in care rise dramatically in recent years, placing strain on local authority children's services and the family justice system. In line with SORP requirements, the grant been recognised in full but will be received and spent over 1 year.

	Balance at the start of the year	Income	Expenditure	Transfers	Balance at end of the year
	£	£	£	£	£
<b>2018</b>					
Comic Relief	-	4,342	(7,640)	3,298	-
City Bridge Trust	-	45,000	(45,000)		
Other	-	8,000	(8,000)	-	-
Esmee Fairbairn	-	141,475	(46,562)	-	94,913
Rank Foundation	-	12,544	(5,115)	-	7,429
John Ellerman Foundation	-	98,744	(7,502)	-	91,242
Chrysalis Trust	-	5,000	-	-	5,000
Emergency Fund	-	48,285	(8,459)		39,826
Hobson Charity	2,231	-	-	-	2,231
<b>Total</b>	<b>2,231</b>	<b>363,390</b>	<b>(128,278)</b>	<b>3,298</b>	<b>240,641</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

15	Unrestricted funds	Balance at		Expenditu-		Balance
		the start of	Income	re and	Transfers	at end
		the year		gains		of the
		£	£	£	£	£
	<b>General funds - 2019</b>	383,186	527,651	(522,156)	-	388,681
	<b>General funds - 2018</b>	495,946	460,931	(570,393)	(3,298)	383,186
16	Net assets by funds			<b>General</b>	<b>Restricted</b>	
				<b>funds</b>	<b>funds</b>	<b>2019</b>
				£	£	£
	Tangible fixed assets			336	-	336
	Current assets			545,975	220,122	766,097
	Creditors falling due in less than one year			(157,630)	-	(157,630)
	<b>Total</b>			<b>388,681</b>	<b>220,122</b>	<b>608,803</b>
				<b>General</b>	<b>Restricted</b>	
				<b>funds</b>	<b>funds</b>	<b>2018</b>
				£	£	£
	Tangible fixed assets			911	-	911
	Current assets			485,863	240,641	726,504
	Creditors falling due in less than one year			(103,588)	-	(103,588)
	<b>Total</b>			<b>383,186</b>	<b>240,641</b>	<b>623,827</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

## 17 Reconciliation of net income to net cash flow from operating activities

	2019	2018
	£	£
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(15,024)	125,650
<b>Adjustments for:</b>		
Depreciation charges	725	7,820
Interest	(1,444)	(1,047)
Increase/(decrease) in debtors	1,095	(78,507)
Increase/(decrease) in creditors	54,042	(52,591)
Net cash provided by operating activities	39,394	1,325

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019 (continued)

**18 Analysis of cash and cash equivalents**

	<b>2019</b>	<b>2018</b>
	£	£
Cash in hand	554,870	514,182

**19 Operating lease commitments**

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.

At 31 March 2019 the company had total future minimum lease payments under non-cancellable operating leases as follows:

	<b>Rent</b>	<b>Other</b>	<b>2019</b>	<b>Rent</b>	<b>Other</b>	<b>2018</b>
	£	£	£	£	£	£
<i>Minimum Lease Payments</i>						
In one year	61,997	4,046	66,043	56,022	3,110	59,132
Between two and five years	59,414	4,500	63,914	98,038	1,295	99,333
	=====	=====	=====	=====	=====	=====

Operating lease payments recognised as an expense during the year totaled £66,043 (2018: £59,132).

## THANK YOU TO OUR SUPPORTERS



### THE DULVERTON TRUST



29th May 1961  
Charitable Trust

John Ellerman  
Foundation

The **Eveson**  
Charitable **Trust**

Slaughter and May Charitable Trust

Gowling WLG Charitable Trust

Rayne Foundation

Worth Waynflete Foundation

Monica Rabagliati Charitable Trust

Eleanor Rathbone Charitable Trust

Haramend Trust

Blaxill Family Action

Alice Ellen Cooper Dean Charitable Foundation

Schroder Charity Trust

Sir John Beckwith

Marsh Christian Trust

Paul Hastings

Bloomberg

Clifford Chance

Mintel

Great Big Web company

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**Children and Families Across Borders (CFAB)**  
Victoria Charity Centre, 11 Belgrave Road, London, SW1V 1RB  
Tel: 020 3780 7229  
Free Advice Line: 020 7735 8941  
Web: [www.cfab.org.uk](http://www.cfab.org.uk)  
General Enquiries: [info@cfab.org.uk](mailto:info@cfab.org.uk)  
Media Enquiries: [media@cfab.org.uk](mailto:media@cfab.org.uk)



Registered Charity No: 1085541  
CFAB is the UK branch of International Social Service Network