

Children and Families Across Borders

ANNUAL REPORT AND ACCOUNTS 2019/2020



Charity Registration No: 1085541
Company Registration No: 04025539

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MESSAGE FROM OUR CHAIR



The year 2020 is particularly special to me as it marks Children and Families Across Borders' (CFAB) 65th anniversary. We were established in 1955 to provide support to children searching for their Foreign Service member parents after the Second World War. Today our mission seems more relevant than ever: to ensure vulnerable children and families who are separated across international borders are given care and protection, no matter where they come from. After 65 years, we continue to believe that the best outcome for a child is to be with their family, if it is safe to do so.

The road ahead is no doubt steep: children are on the move globally more than ever; nations are closing down legal migration routes as well as borders; the UK will have to adapt its legislation and face the financial and social consequences of both Brexit and the COVID-19 pandemic. In this context, CFAB's history and expertise is invaluable, and we are supported by a network of partners in 130 countries and counting. We aim to continue to be at the forefront of influencing policy domestically to help deliver best practice in the fields of international child protection and family reunification.

In the year to come, we will build on our experience through innovation: by implementing new ways of working such as processing cases remotely, supporting new service development and building the capacity of our child protection partners overseas. We will be frontrunners in driving policy and demonstrating our evidence-led impact; we will strengthen our social media marketing and digital tools to adapt to an increasingly virtual world; we will grow our engagement and supporter base and make use of video to tell our story.

CFAB delivers a very high volume of work with a small professional team, who are passionate about our mission and will continue to strive to give vulnerable children access to a safe home. On behalf of our staff, volunteers and the children we help, I would like to extend my sincere thank you to our Board of Trustees, our Patrons, and to all our supporters, many of whom have contributed generously to ensure CFAB's continuing ability to reunite children and families.

A stylized, handwritten signature in black ink, appearing to read 'Michael Phair'.

Michael Phair,
Chair of the Board of Trustees



WELCOME FROM OUR CEO

I am delighted to report the tremendous impact CFAB has made this year, our 65th anniversary. As the only charity in the UK with a dedicated international social work team, we work with local authorities, the courts, the police and other agencies to ensure a child's safety is put first. We run the UK's only free Advice Line, staffed by qualified social workers, to provide guidance and practical support on a range of complex international child protection issues. We provide specialist case work services as well as ad-hoc project work, such as our refugee family reunification project. We deliver a unique international social work training and development programme, through which we have succeeded in training hundreds of social workers in the UK and abroad including foreign statutory agencies.



At a national level, we continue to raise awareness about the thousands of children in care who too frequently are denied the right to family due to a lack of understanding about international social work. In June 2019, we were the only organisation invited to give evidence at the Kinship Care Parliamentary Taskforce on challenges in kinship care across borders. In September 2019, we launched our first significant campaign, Out of Sight on Our Mind, to raise awareness around the lack of guidance and data on international kinship care. This was endorsed by several organisations including the Children's Commissioner's Office. We estimate there are up to 18,000 children in care presently who have family members abroad that could potentially care for them. This issue is largely overlooked, and we are currently in the process of bringing it before Parliament to be debated.

Our national efforts are reflected in our international engagements as well. As the pandemic hit at the end of our financial year, our international social work team quickly issued guidance to help inform social work practice – both locally and around the world. Our research and factsheets have been repeatedly cited as a source of expert guidance, from informing judgements on what can go wrong if local authorities do use expert guidance in cases that cross borders, to the implications for social workers now that the UK has left the European Union (EU). Through my role on 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), we've strengthened links between these two international agencies which work together to address key social service workforce challenges globally.

I am proud of all the vital work that CFAB has delivered this year. International child protection cases require specialist knowledge that only our specially trained inter-country social workers and caseworkers have. Our complex and in-depth work remains essential to giving children the best chance of being reunited safely with their family. We will continue to advocate for vulnerable children and their right to a safe home.

We are thankful to all of our members, national and international peers and ISS partners around the world for their support for our work, and we look forward to continuing to work with them in the coming year.

A handwritten signature in black ink that reads "Carolyn Housman".

Carolyn Housman, CEO



VISION, MISSION, VALUES

OUR VISION

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.

OUR MISSION

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.

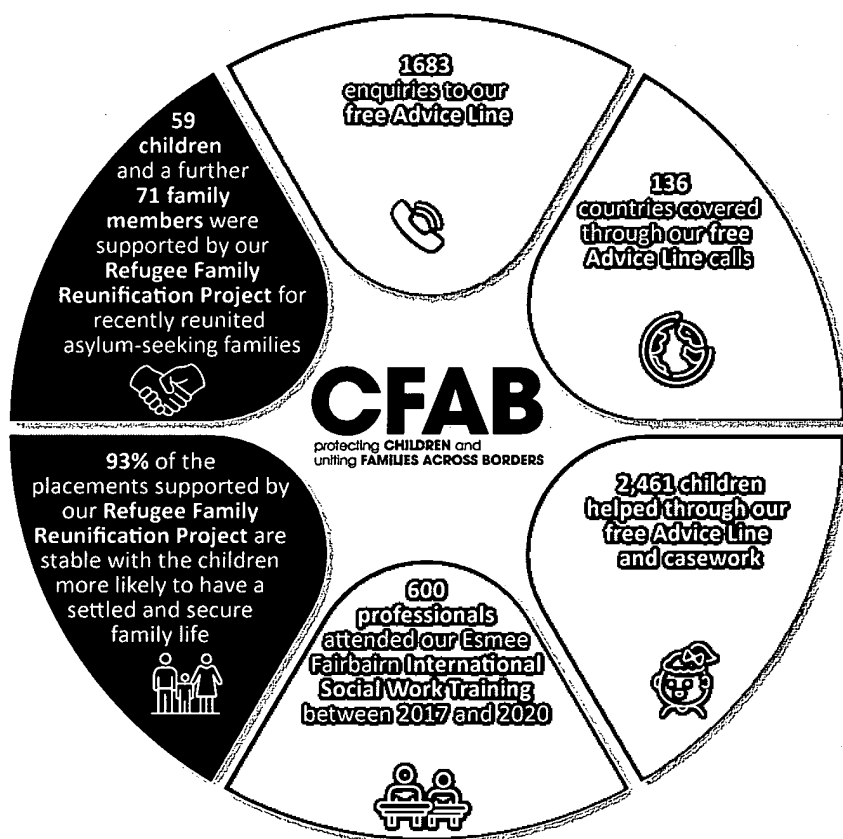
OUR VALUES

Professionalism: As the UK arm of the International Social Services Network, CFAB is part of a worldwide network of professionals working in 130 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.

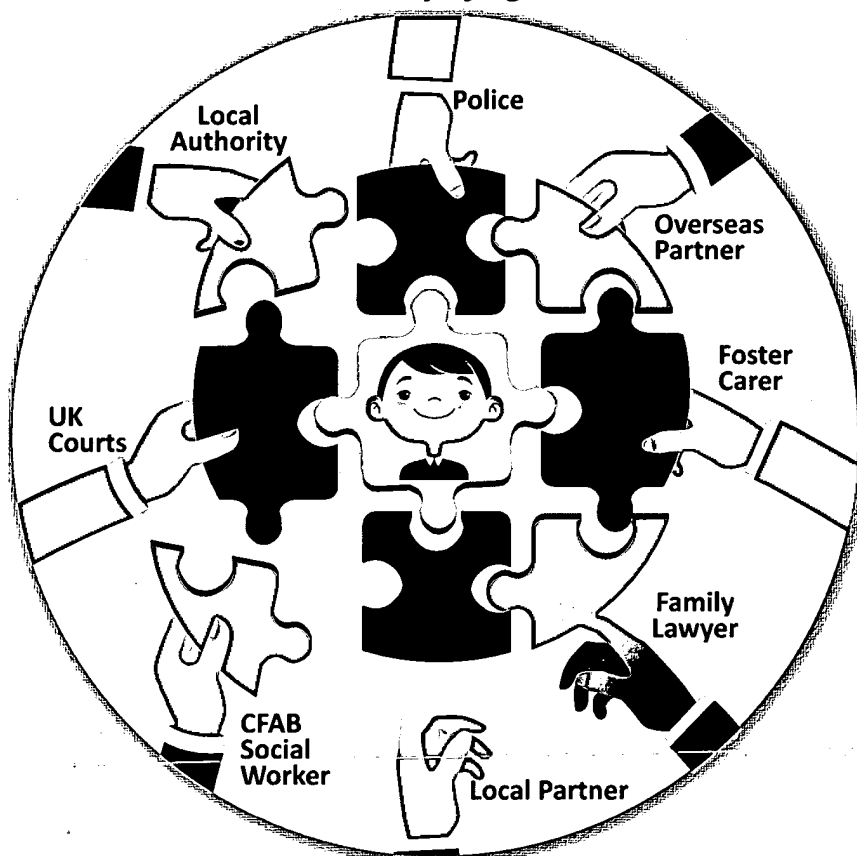
Impartiality: CFAB's work is grounded in the best interests of vulnerable children and adults and we defend and uphold their rights to protection, care and family life. CFAB does not have any political affiliation nor agenda. We work with local authorities, the courts, the police and other agencies to ensure that the protection and care of vulnerable children and adults is at the heart of decision-making.

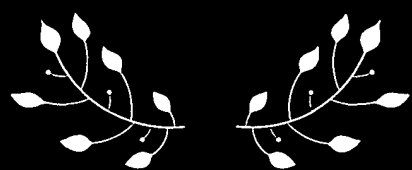
Respect: CFAB ensures that children and vulnerable adults play a role in decisions that affect their lives. We value the role, expertise and experience of our overseas partners, without whom we could not effectively safeguard children and vulnerable adults. We recognise that the complexity of international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





As the only UK charity with a qualified team of international child protection professionals, we help vulnerable children reunite safely with family, working in collaboration with a variety of agencies.

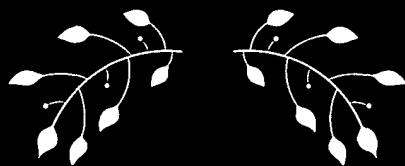




In memory of our dear friends,
and life long champions,

Lady Middleton
(1927-2019)

and Margaret Bryer
(1942-2020)





TRUSTEES REPORT

for the year ended 31 March 2020

(incorporating directors' report)

Our Objectives and Activities for the Year

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

Providing advice, guidance and expertise is one of our main strengths, thanks to our having the UK's only team of dedicated inter-country social workers and our being the only UK representative of the International Social Service network. This means we work with local partners in 130 countries, giving us access to unrivalled local knowledge and expertise.

One of the main areas where our work proved to be crucial this year was highlighting the lack of national guidance on international kinship placements. In June 2019, CFAB's CEO gave evidence to the Kinship Care Parliamentary Taskforce on the importance of this option for children who cannot live with their parents. We were the only organisation to give evidence on how kinship care works internationally. We were pleased that the President of the Family Court, Sir Andrew McFarlane, reiterated our advice by stating: "Where the proposed carers appear to be viable, the assessment of carers living in another country will also justify an extension of 26 weeks. In these circumstances we need to factor in time for CFAB to carry out an assessment and there may unavoidable delays which will, quite properly, take the case beyond 26 weeks".

In August 2019, CFAB's CEO then met with the Head of the Office for International Family Justice, Lord Moylan, to outline concerns about the lack of tracking of children sent abroad. Shortly thereafter, we were visited by Sir Andrew McFarlane, to discuss and outline how judges can help ensure the best long-term outcomes for children when placing children with family overseas.

Following the formation of our Public Affairs Advisory Group (PAAG) in September 2019, we then launched the Out of Sight on Our Mind campaign to raise awareness around the lack of national guidance and official statistics on international kinship placements. Endorsements were received from the Children's Commissioner, Anne Longfield; MP Andrew Mitchell; the CEO of Grandparents Plus, Lucy Peake; the Chair of International Committee of British Association of Social Workers, David Jones; the CEO of Inter-country Adoption Centre, Satwinder Sandhu. The campaign also featured in sector and trade press.

Additionally, we were pleased the Children's Commissioner's Office subsequently set up a working group to examine and measure vulnerability in relation to nationality/immigration status after CFAB tried lengthily to highlight that 'international' children (children with family abroad, asylum-seeking children joining family in the UK, children with several nationalities, etc.) are often overlooked and therefore inadvertently deprived of their rights. The expectation is that this will be included in the summer 2020 Vulnerability Framework. We feel this a key step towards understanding how to achieve the best outcomes for children in a globalised world.

As the UK prepared to exit the EU, CFAB informed our supporters and service users, in partnership with other charities and experts, on the impact on children and their families. Our online factsheet 'EU Exit, Transition Period and the EU Settlement Scheme – How They Impact on Children and Families Crossing Borders' has been updated particularly in regards to the practicalities of the EU Settlement Scheme for EU children who are looked after in the UK. The factsheets section of our website was accessed 761 times just in the last six months of the year, and 118 times in January 2020, concomitantly with the exit from the EU.

Our Esmée Fairbairn-funded International Social Work training, which gives social workers the tools to help local authorities explore family options abroad for children in their care, came to an end this year. Six months ahead of schedule, we met our target of training 600 professionals within the three years of the grant.

At the very end of our financial year, the UK and the world were struck by the global COVID-19 pandemic. This raised ethical and practical questions about how to safely arrange assessments of family members in other countries, which may be in varying stages of the pandemic. Our international social work team very quickly issued guidance to govern practice in that unprecedented period. The guidance was the only one of its kind to specifically address cross-border casework and was crucial in ensuring decisions about the placement of children with family abroad were not made on insufficient evidence/inspection. It has been frequently cited by professional peers, such as the London Government Association, the Association of Directors of Children Services and the Family Rights Group.

We offered guidance on 1,683 enquiries to our free Advice Line (1,744 in 2018/2019) of which:

- **489 of the calls concerned child protection issues (671 in 2018/2019)**
- **419 involved children in care (535 in 2018/2019)**
- **98 enquiries were about safeguarding children involved in families fleeing social services (127 in 2018/2019)**
- **92 enquiries concerned domestic violence (78 in 2018/2019)**
- **40 callers had concerns about parental substance abuse (36 in 2018/2019)**
- **37 calls featured adult mental health (42 in 2018/2019)**

In addition to free advice and guidance:

- **We took on 243 children and family cases (255 in 2018/2019)**
- **107 of our cases involved children in care (128 in 2018/2019)**
- **94 cases children were on child protection plans or child protection thresholds were met (104 in 2018/2019)**
- **31 cases involved concerns regarding neglect (35 in 2018/2019)**
- **Domestic violence featured in 38 of our cases (32 in 2018/2019)**

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

In recognition of the globalised world we live in, we prioritise fostering strong relations with other countries and international networks. To ensure we maintain our practice and respond to a global need, every quarter our CEO is invited to an international summit with the national ISS branches to share local, regional and global challenges as well as solutions in children and families' cases. In 2019/20 a broad range of emerging global themes were covered by CFAB and our partners, including Biotechnology; Returning ISIS fighters; Cross-border biases; Children on the Move; Independent Guardianship of Trafficked, Unaccompanied and Separated Minors. We use these international discussions to ensure UK-based social workers are alert to emerging trends in casework and can help identify issues and safeguard children in the most appropriate manner possible.

Given our privileged global perspective and network, we have also been actively involved in organising and presenting at international sector events. In April 2019, we were invited to attend the Annual ISS Case Coordinators (CC) Meeting in Berlin, Germany, hosted by ISS Germany. The conference included the following countries (US, Canada, Germany, France, Spain, Italy, UK, Switzerland, Bulgaria, the Netherlands, Ireland, Lebanon, Turkey, Israel, Hong Kong, Australia) as well as members of staff from ISS's General Secretariats and West Africa Network. Discussions were held around the ISS manual, network development, updates on the communication between CC, GS and Board, GDPR (refresher), update on work with Central Authorities, international surrogacy, regional meetings, ISS network website, transparency on service fee and application of the service codes, Brussels IIa reform, and ISS induction sessions.

We were pleased to support the ISS network application to become an accredited member of the Commonwealth, which was approved this year. We will use this network to raise issues with the Commonwealth Heads of Government, as most of these countries are not covered by international agreements such as the Hague Convention on parental responsibility and protection of children, or Hague Convention 1996.

Our overseas network has also expanded beyond the ISS network, as we have identified and formed bilateral working arrangements with service providers in the following countries: Nigeria, Ghana, South Africa, Uganda, Zimbabwe, Zambia, Malawi, Ethiopia, Mauritius, Somalia, Malaysia, India, Sri Lanka, St Lucia, Trinidad & Tobago. Through the ISS network, we have also gained increased service capacity in countries such as France and United Arab Emirates (UAE) where we historically struggled to get services despite high level of enquiries.

To further our international reach and collaboration across countries, our CEO joined the Steering Committee of the Global Social Service Workforce Alliance (the Alliance) based in Washington, D.C., USA. The Alliance promotes the knowledge and evidence, resources and tools, and political will and action needed to address key social service workforce challenges around the world. Her participation has the added benefit of strengthening links between the ISS and the Alliance. These two international organisations have been able to better align their responses to international crises, such as Children on the Move and COVID-19.

In May 2019, CFAB was invited to deliver a day long bespoke training on 'Ensuring the best interests of unaccompanied asylum-seeking children', upon the request of Gibraltar Children Social Care Services. Gibraltar is fast becoming another major gateway city of the migration route to Europe for asylum seekers and refugees from some African and Middle Eastern countries. Gibraltar Children Social Care Services was proactively seeking good practice models for those unaccompanied children in their care, and our training offered an overview on care and pathway planning, age assessment, child trafficking and direct work with children and young people.

In September 2019, CFAB was co-host of the UK Surrogacy Consultation event held at the Australian High Commission in London. Alongside the British Association of Social Workers (BASW), the Project Group on Assisted Reproduction (PROGAR) and ISS, CFAB welcomed over 40 delegates with an interest in the protection of the rights of the child in the context of surrogacy.

At the end of 2019, we were pleased to deliver insight and best practice to colleagues in the UK and abroad. In the UK, we hosted our International Child Protection Lecture at Herbert Smith Freehills, which was themed around the 30th anniversary of the Children Act which made the child's welfare the courts' paramount concern moving away from the concept of parental rights towards the right of the child, and whether this is still the case today. We invited ISS Bulgaria's Miglena Baldzhieva to give a foreign social work perspective on the UK exit from the EU and to illustrate how Bulgaria's child protection system adopted the welfare checklist of the UK's Children Act. She spoke alongside other professionals including Martin Pratt, Deputy Chief Executive of Camden Council; Nuala Mole, international human rights lawyer and founder of The AIRE Centre; and Richard Morris MBE, Assistant Director of Cafcass.

We also shared expertise internationally, as we were invited to deliver a social work assessment skills training as part of the Bridgetown Project: Building Bridges through Outreach & Training Conference, organised by Anne Lewis and Cherri-Ann Dixon-Holford, British High Commission of Barbados, and in collaboration with Daisy Veitch, Social Work Adviser of Child Welfare & Safeguarding, Foreign Commonwealth Office (FCO). This was the fourth training of this kind that CFAB has delivered overseas with social workers and social work managers of countries that attended in the past, starting with Nigeria, and then Jamaica and Thailand. Participants were very satisfied with the outcomes of the conference and said that the objectives met their varied needs. Finally, at the end of the financial year, CFAB presented at the Children's Issues Conference organised by the US Embassy on cross-border matters requiring inter-country cooperation alongside Foreign Commonwealth Office (FCO) and REUNITE.

Local engagement is crucial for ensuring good practice is adhered to in international cases involving vulnerable children.

- **This year, we engaged with 175 (173 in 2018/2019) children's services departments through our free Advice Line, or nearly 90% of local authorities in the UK.**
- **CFAB is one of the most international offices of the International Social Service (ISS) network, with partners in 130 countries.**
- **In 2019/20, our Advice Line took queries from over 136 countries.**

Objective 3: Ensure the financial sustainability of our operations

As part of our 2018-2020 strategy, we focused on diversifying our income in order to give us greater financial stability. As such, we launched a new Major Giving programme. We were pleased to involve both the Swiss Ambassador to the UK and the Jordanian Ambassador to the UK in our efforts to engage new supporters for our work in the 2019/20 financial year. The programme, although in its infancy, promises to increase our overall income and give us greater financial stability by making us less reliant on Trust income.

Our Patrons, listed below, continued to support our work and raise our profile in the lead up to our 65-year anniversary in 2020.

Her Royal Highness Princess Alexandra
Mrs Dalal Al-Duwaisan
Sir Harvey McGrath
Lady Middleton (deceased 11 September 2019)
Mrs Sarah Palmer
Mr Steve Rider
Mrs Monir Sattaripour
Baroness Scotland, PC, QC

From an operational perspective, we began to reap the benefits of implementing and integrating an advanced CRM tool over the last financial year. Positive outcomes to date include:

- Improved record keeping and reporting: the new system allows for comprehensive bespoke data collection, ensuring that data won't be lost with staff changes and helps with statistical reporting. In addition to maintaining case work and telephone enquiry data, it supports business development (accurate reporting of statistics to local authorities encourages membership) and fundraising (more efficient tracking of deadlines and relationships along with a centralising of previously disparate philanthropy records);
- Better communication: information can be shared more quickly and smoothly within teams and at an organisational level;
- Greater efficiency: we are saving time and paperwork;
- Increased team work and cross-departmental working: staff are better able to judge their capacity to take on new cases and are encouraged to work collaboratively. Planning and delegation of tasks is easier as managers can see progress at any given time as well as an overview of all delegated tasks.
- Our chosen CRM tool also links different functions of the organisation, the casework team's area feeds into the finance area, streamlining the invoicing process;
- GDPR compliance: Our CRM system is used on a global scale with cutting edge encryption and other data security systems in place. It is regularly updated to keep it safe from attack or technical fault which would put our data at risk. Moving to a new system allowed us to look closely at our data, established 'house-keeping' rules and ensured that information was up to date;

- Strategic planning: the CRM's superior reporting is helping us to better monitor our work, highlighting areas where we need to seek new partners or work collaboratively with other organisations. It also supports the development of fundraising and business strategies;
- Strengthening the organisation: the positive outcomes described have already helped to strengthen CFAB, developing our staff and maintaining / growing key relationships, and we are confident that this will continue.

Designing New Systems to Support Families in the Long Term

Launched in early 2019, our Post Placement family reunification project provides early, tailored support for unaccompanied children, arriving in the UK under Dublin III or other immigration legislation, to live with relatives. These vulnerable, often traumatised children have complex needs which places enormous pressure on the families with whom they come to live and who are often in precarious situations themselves. The project equips families to tackle their challenges, helping them to stay together, to keep children out of the care system and to improve their long-term prospects.

Over the course of this year, the project supported 59 children (mostly from Syria, Afghanistan and Eritrea) and a further 71 family members, helping them to adapt to life together and to access the services. With 38% initially suffering from mental health issues, children told us their priorities were access to health services and education. Of these, 73% are now registered with a GP and are receiving the physical / mental health care they need. 66% have started school or college, the remainder are applying. They have begun to build support networks and feel less isolated. 93% of the placements are stable with the children more likely to have a settled and secure family life.

All of the family carers received help with accessing mental health services and debt advice, writing official letters, applying for benefits and/or attending important meetings, with 42% having received parenting skills training. They are now accessing specialist support from 18 different local organisations, including a domestic violence charity, counselling services and a provider of ESOL classes.

How Our Activities Delivered Public Benefit

Having carefully considered the Charity Commission guidance on public benefit, in 2019/2020, CFAB has succeeded in:

- **Providing specialist services to benefit vulnerable children** through our free Advice Line and specialist case work services as well as project work with local authorities on specific issues like post-placement support.
 - We estimate 2,150 children were helped through our free Advice Line and 311 children through our casework.
- **Delivering a unique international social work training and development programme** to build capacity in social work teams and other professionals.
 - Out of the 600 professionals who attended our Esmée Fairbairn-funded International Social Work training, 99% of delegates said they would recommend the course to colleagues; 99% said it would have an impact on their work with children, young people and their families and 98% said it had increased their confidence in dealing with cases with an international element.
- **Influencing policy on international child protection issues and international kinship placement**, providing expert advice and guidance to local authorities and central government, and participating in government working groups.
 - Our Parliamentary evidence on how kinship care works internationally was crucial as we estimate that there are up to 18,000 children in care presently who have family members abroad that could potentially care for them.

The Challenges We Encounter in Our Work

At an operational level, our challenges largely stem from our unique area of work. There is a lack of awareness around overseas kinship placements and, as a result, we often receive insufficient notice for assessing family members abroad. Our work is also very complex and we must often navigate cultural sensitivities, languages, time zones and regulations to achieve the best results for children. Finally, the requirements of British courts are often very specific and we must translate these requirements for our local partners abroad in order to meet British standards.

At a strategic level, the UK's exit from the EU will increase our workload and the complexity of our cases. Vulnerable European children may fall between gaps of new immigration agreements- should the UK not be part of the Dublin agreement or Brussels IIa, for example- and potential kinship carers may be challenged in finding the information they need to navigate the new laws. The rise of nationalism and potential ad-hoc restrictions on travel in the future also poses a challenge as some of our stakeholders will be hesitant to consider kinship care in other countries.

On a financial level, with the onset of the COVID-19 pandemic in March 2020, we took the decision to postpone our fundraising events resulting in a significant loss of funding. Economic pressures on local authority budgets as a result of the crisis mean that international casework is deprioritised. Social workers have also had to modify ways of working to adhere to social distancing rules. Remote assessments could change the volume and nature of our cases.

Our Future Plans

As set out in our Strategic Plan for the years 2020-2022, we have identified the following three strategic aims:

1. **Quality Kinship Care and Timely Protection Alerts:** we will focus on bridging the gap between what UK-based social workers require and what our partners overseas can deliver, by more explicitly clarifying requirements of international partners and better managing service user expectations. We will put in place new quality assurance measures for partners and we will diversify the services within our current area of expertise, with proactive staff training as required.
2. **Strengthening Stakeholder Engagement:** we will streamline how we engage with our multiple different audiences and who is accountable for them, to achieve efficiency and relevancy of communication. We will ensure that CFAB is positioned as the thought-leader in international family reunification and strengthen our relations with partners who complement our work in this field. We will also review our account management of local authority relationships, which are central to achieving our mission.
3. **Quantifying our Impact:** we will continue the work started in 2019 to evidence the benefits of our services and better measure our impact through staff participation, partner collaboration and research. This is an ongoing challenge for CFAB, as we are removed from gathering data directly from the child.

Financial Review

At the end of the reporting year, CFAB had a deficit of (£54,573), 2019: (£15,024).

Earned income in the form of casework/membership fees/training constitutes 59% of the charity's income. Cash generated is also positive with cash-flows of £10k 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 £386,179 as at 31 March 2020 (2019: £388,681). 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.

As with many charities of our size, financial sustainability can be a struggle in uncertain times. However, we are confident we remain a going concern in the short- and long-terms. Our diligent staff have helped ensure our ongoing financial strength. In April 2020, we launched a Crisis Appeal to help fund our work in general but also to enable us to develop services for vulnerable families affected by the pandemic. This appeal raised over £30,000 in the first few months and remains active. We also have had the generous support of several of our core trust funders during the pandemic, which provided us with unrestricted emergency funding of over £40,000. Moving forward, we are diversifying our fundraising income away from event fundraising. In autumn 2020, we will run an online auction to raise funds for our work and in December 2020 we will participate in the Big Give Christmas Challenge, a first for us as a charity. We are also diversifying our earned income services as a way to better manage the financial sustainability of our charitable operations. By the end of the new financial year (2020/21) we will move offices, and we are in the process of rethinking what physical space we will need and how staff will work in the future. This may also represent a further cost saving opportunity for us moving forward. As at August 2020, our reserves are the equivalent of seven months operating costs which is more than sufficient to manage our anticipated funding shortfall in 2020/21 due to the pandemic.

Looking Ahead

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 are as outlined above in Our Future Plans: to improve the quality of our service delivery, to strengthen our engagement with stakeholders and to improve our impact measurement. Our mission and plans remain the same, however the advent of COVID-19 has forced us to reflect on how we deliver our services and to whom. CFAB staff were required to work remotely from 23 March 2020, although provisions were in place before this time and many staff had already taken advantage of this. Once the UK formally went into 'lock down', our Senior Management Team focused on three key areas: support to beneficiary families, support to our employees and the financial forecasting for the charity. We quickly developed two new services to support vulnerable, COVID-affected families: facilitated contact of foreign-language families using remote technology and general support on keeping families connected via technology. We also developed guidance on managing assessments overseas through the use of remote technologies, to ensure UK social workers were carrying out their work safely and appropriately in each country. To support staff mental health, we arranged weekly staff check-ins and a staff lecture series. External speakers included Mary Robinson, a rowing coach who provided guidance on stress-relieving breathing techniques; Nikki Thomas, a career coach featured on the BBC, Closer, Health

and a guest author for The Huffington Post and Thrive Global, who counselled us on finding happiness at work; and Andrea Davidson, a nutritionist who spoke to staff about maintaining a healthy body through food and regular breaks. As of August 2020, staff continue to work remotely although our social work team are beginning to undertake assessments with appropriate PPE provision. We have carried out a risk assessment for staff returning to work and are in the process of making our office COVID-secure.

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. In light of the Black Lives Matter movement and our reflections on CFAB diversity, we are considering additional ways CFAB can be more inclusive at our Board level. 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 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;
- 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 2020 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 reclude 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. Social distancing measures may delay assessments. | We use reserves to fund ongoing identification and capacity building of new partners in priority countries. We train partners on the use and limitations of technology for remote working. |
| Financial | Our earned or voluntary income declines | Reduced income; compromised ability to develop partners in new countries | Local authorities find alternative solutions or have restricted budgets. Fundraising is impacted by social distancing or new priority causes. | Trends in earned income reviewed monthly by management team. Improved billing and credit control. Due consideration of new fundraising activities which are socially distant. |
| 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. |

The Trustees recognise that in order to achieve our objectives, in 130 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.

Reference and Administrative Details for the year ended 31 March 2020

| Registered name of charity | Charity registration number |
|---|-----------------------------|
| Children and Families Across Borders (CFAB) | 1085541 |

| Address of principal office | Company registration number |
|---|-----------------------------|
| Children and Families Across Borders (CFAB) Victoria Charity Centre, 11 Belgrave Road, London SW1V 1RB | 04025539 |

Trustees

| | |
|-------------------|---|
| Chair | Mr Michael Phair |
| Vice Chair | Ms Anita Kara, BSc (Hons), MBA, MCIM, FRSA |
| Treasurer | Mr Henok Yemane, FCCA, MBA |
| | Mr Douglas Lewis CBE |
| | Mr William Cometti (resigned 23 May 2019) |
| | Ms Marion Davis, MSc, CQSW, CBE (resigned 23 October 2019) |
| | 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 Richard Morris MBE (appointed 23 October 2019) |
| | Ms Cornelia Andreut (appointed 23 October 2019) |

Chief Executive Ms Carolyn Housman

Honorary positions

President Mr Douglas Lewis CBE

Patrons

Royal Patron Her Royal Highness Princess Alexandra
Mrs Dalal Al-Duwaisan
Sir Harvey McGrath
Lady Middleton (deceased 11 September 2019)
Mrs Sarah Palmer
Mr Steve Rider
Mrs Monir Sattaripour
Baroness Scotland, PC, QC

Independent Examiner

Price Bailey LLP
24 Old Bond Street
London W1S 4AP

Solicitors

Paul Hastings (Europe) LLP
100 Bishopsgate
London EC2N 4AG

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.

Statement of Trustees' Responsibilities for the year ended 31 March 2020

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 Annual 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 and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP 2019 FRS102;
3. make judgements and accounting estimates that are reasonable and prudent;
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate 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.

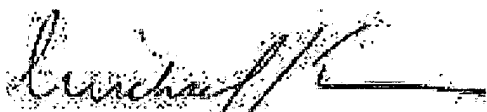
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 29th October 2020 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 2020 which are set out on pages 27 to 45.

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.

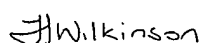
Independent examiner's statement

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.

 Wilkinson

Helena Wilkinson BSc FCA DChA

For and on behalf of:

Price Bailey LLP

24 Old Bond Street

London W1S 4AP

Date: 30 October 2020

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2020

| | Note | Unrestricted £ | Restricted £ | Total Funds 2020 | Total Funds 2019 |
|------------------------------------|------|-------------------|-----------------|---------------------|---------------------|
| Donations and legacies | 2 | 30,652 | 84,000 | 114,652 | 123,803 |
| Charitable activities | 3 | 412,250 | 135,700 | 547,950 | 615,130 |
| Other trading activities | 4 | 3,631 | - | 3,631 | 22,600 |
| Investment income | 5 | 1,759 | - | 1,759 | 1,444 |
| Total | | 448,292 | 219,700 | 667,992 | 762,977 |
| Expenditure on: | | | | | |
| Raising funds | 6 | 115,222 | - | 115,222 | 140,978 |
| Charitable activities | 7 | 335,572 | 271,771 | 607,343 | 637,023 |
| Total expenditure | | 450,794 | 271,771 | 722,565 | 778,001 |
| Net (expenditure) | | (2,502) | (52,071) | (54,573) | (15,024) |
| Net movement in funds | | (2,502) | (52,071) | (54,573) | (15,024) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 388,681 | 220,122 | 608,803 | 623,827 |
| Total funds carried forward | | 386,179 | 168,051 | 554,230 | 608,803 |

All income and expenditure has arisen from continuing activities.

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

The notes on pages 27-45 form part of these financial statements.

BALANCE SHEET AS AT 31 MARCH 2020 (Company No: 04025539)

| | Notes | 2020 £ | £ | 2019 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible fixed assets | 11 | | 764 | | 336 |
| Current Assets | | | | | |
| Debtors | 12 | 123,431 | | 211,227 | |
| Cash at bank | 18 | 564,414 | | 554,870 | |
| | | <u>687,845</u> | | <u>766,097</u> | |
| Creditors: Amounts falling due within one year | 13 | (134,379) | | (157,630) | |
| Net Current Assets | | <u>553,466</u> | | <u>608,467</u> | |
| Total Assets less Current Liabilities | | | <u>554,230</u> | | <u>608,803</u> |
| Net Assets | | | <u>554,230</u> | | <u>608,803</u> |
| Charity Funds | | | | | |
| Restricted Funds | 14 | | 168,051 | | 220,122 |
| Unrestricted Funds | | | | | |
| General Funds | | | 386,179 | | 388,681 |
| Total Funds | | | <u>554,230</u> | | <u>608,803</u> |

BALANCE SHEET AS AT 31 MARCH 2020 (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 2020 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 29th October 2020 and signed on their behalf, by:

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

Michael Phair

Chair

The notes on pages 27-45 form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2020

| | Notes | 2020 £ | 2019 £ |
|---|-------|-----------|-----------|
| Cash flows from operating activities | 17 | 8,819 | 39,394 |
| Cash flows from investing activities | | | |
| Investment income - bank interest | | 1,759 | 1,444 |
| Purchase of tangible fixed assets | | (1,034) | (150) |
| Cash provided by investing activities | | 725 | 1,294 |
| Increase in cash and cash equivalents in the year | | 9,544 | 40,688 |
| Cash and cash equivalents at the beginning of the year | | 554,870 | 514,182 |
| Total cash equivalents at the end of the year | 18 | 564,414 | 554,870 |

The notes on pages 27-45 form part of these financial statements.

NET DEBT RECONCILIATION FOR THE YEAR ENDED 31 MARCH 2020

| | As at 1 April 2019 £ | Cash flows £ | As at 31 March 2020 £ |
|-------|----------------------------|-----------------|-----------------------------|
| Cash | 554,870 | 9,544 | 564,414 |
| Total | <u>554,870</u> | <u>9,544</u> | <u>564,414</u> |

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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 2019) - (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 financial statements are presented in Sterling (£) and are rounded to the nearest £.

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, incorporated in England, United Kingdom. The members of the company are the Trustees named on page 18. 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. Registered address being: Victoria Charity Centre, 11 Belgrave Road, London SW1V 1RB.

c) Going concern

The financial statements have been prepared on a going concern basis which forecasts that the charity will have adequate resources to continue in operational existence for a period of at least 12 months from the date of this financial report.

A forecast has been prepared for a period of more than 12 months from the date of approval of these financial statements. The forecast indicates that, whilst taking into account reasonable downsides, sufficient funds are expected to be generated within the charity so as to meet liabilities as they fall due.

As part of their review the Board of trustees have additionally considered the implications of the current Coronavirus Pandemic on the going concern assumption.

The economic impact on the charity due to the Coronavirus Pandemic is subject to unprecedented levels of uncertainty with the full range of possible effects unknown. Sensitivity analyses have been applied to the forecasts to assess a range of potential impacts from the Coronavirus Pandemic. In the analyses, a variety of assumptions were modelled with varying degrees of impact and duration. Whilst there is evidence of negative effects on income and cash flows, the resulting sensitised forecasts continue to support the going concern assumption and the Board of trustees are confident they can take sufficient mitigating action to ensure that available funds will be sufficient for the charity's needs.

d) 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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

fund is set out in the notes to the financial statements. Investment income, gains and losses are allocated to the appropriate fund.

e) 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 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.

f) 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.

g) 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.

h) 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 | 25% straight line |
| Computer equipment | 33% straight line |

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

i) 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.

j) 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.

k) 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.

l) 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.

m) Operating leases

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

n) 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.

o) 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

p) 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 Statement of Financial Activities.

q) 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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

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.

r) Critical accounting estimates

In the application of the charity's accounting policies, the Trustees are required to make judgments, 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.

There are no critical accounting estimates to declare.

s) 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 2020 (continued)

2 Donations and Legacies

| | 2020 £ | 2019 £ |
|-------------------|----------------|----------------|
| General Donations | 100,739 | 93,951 |
| Foundations | 13,913 | 29,852 |
| Total | <u>114,652</u> | <u>123,803</u> |

Donations in the current year include £84,000 restricted, £30,652 unrestricted funds (2019: £9,000 restricted, £114,803 unrestricted).

The income from Foundations includes £nil (2019: £4,000) from Eveson Trust, £10,000 (2019: £10,000) from Bromley Trust, £nil (2019: £5,000) from 29th May 1961, and other small grants of £3,913 (2019: £10,852).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(continued)

3 Income from charitable activities

| 2020 | Unrestricted £ | Restricted £ | 2020 £ |
|------------------------------|---------------------------|-------------------------|-------------------|
| Membership fees | 164,499 | - | 164,499 |
| Casework Fees | 217,260 | - | 217,260 |
| Training/Other Income | 10,161 | - | 10,161 |
| City BT | - | 49,200 | 49,200 |
| Other grants-Core activities | 20,330 | 26,500 | 46,830 |
| Post Placement Support | - | 60,000 | 60,000 |
| Total | <u>412,250</u> | <u>135,700</u> | <u>547,950</u> |

| 2019 | Unrestricted £ | Restricted £ | 2019 £ |
|------------------------------|---------------------------|-------------------------|-------------------|
| Membership fees | 161,166 | - | 161,166 |
| Casework Fees | 177,938 | - | 177,938 |
| Training/Other Income | 7,250 | - | 7,250 |
| City BT | - | 45,000 | 45,000 |
| Other grants-Core activities | 42,450 | 80,363 | 122,813 |
| Post Placement Support | - | 100,963 | 100,963 |
| Total | <u>388,804</u> | <u>226,326</u> | <u>615,130</u> |

New Grants received in the year include £25,000 from Schroder Foundation and £49,200 from City Bridge Trust. £60,000 received in the year (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 2020
(continued)

4 Other trading activities

| | 2020 £ | 2019 £ |
|------------------------------|--------------|---------------|
| ICP Dinner (excl. donations) | - | 21,970 |
| Other | 3,631 | 630 |
| Total | <u>3,631</u> | <u>22,600</u> |

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

5 Investment Income

| | 2020 £ | 2019 £ |
|---------------|--------------|--------------|
| Bank interest | 1,759 | 1,444 |
| | <u>1,759</u> | <u>1,444</u> |

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 2020
(continued)

6 Raising funds

| 2020 | Direct costs | Support costs | 2020 |
|-------------------------------------|---------------------|----------------------|----------------|
| | £ | £ | |
| Staff costs | 82,987 | 18,107 | 101,094 |
| Advertising, publicity & promotions | - | - | - |
| Event costs | 320 | - | 320 |
| Other allocated costs | 2,514 | 11,294 | 13,808 |
| Cost of raising funds | <u>85,821</u> | <u>29,401</u> | <u>115,222</u> |

| 2019 | Direct costs | Support costs | 2019 |
|-------------------------------------|---------------------|----------------------|----------------|
| | £ | £ | £ |
| Staff costs | 92,333 | 14,136 | 106,469 |
| Advertising, publicity & promotions | 768 | - | 768 |
| Event 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> |

£nil (2019: £13,923) of raising funds expenditure was restricted.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(continued)

7 Analysis of charitable activities expenditure by activity

| 2020 | Direct costs | Support costs | 2020 |
|-------------------------------|---------------------|----------------------|----------------|
| | £ | £ | £ |
| Advice Line | 107,208 | 21,583 | 128,791 |
| Overseas assessments | 233,807 | 34,816 | 268,623 |
| UK assessments | 122,530 | 23,003 | 145,533 |
| Training | 53,604 | 10,792 | 64,396 |
| Cost of charitable activities | <u>517,149</u> | <u>90,194</u> | <u>607,343</u> |

| 2019 | Direct costs | Support costs | 2019 |
|-------------------------------|---------------------|----------------------|----------------|
| | £ | £ | £ |
| 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 | <u>551,122</u> | <u>85,901</u> | <u>637,023</u> |

Charitable activities expenditure of £271,771 (2019: £241,922) 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 2020 (continued)

Support Costs

| 2020 | Charitable activities £ | Raising funds £ | 2020 £ |
|----------------------------|--|----------------------------|-------------------|
| Salaries | 55,548 | 18,108 | 73,656 |
| Other staff costs | 2,701 | 880 | 3,581 |
| Premises | 26,889 | 8,765 | 35,654 |
| Finance & Governance costs | 5,056 | 1,648 | 6,704 |
| Total | 90,194 | 29,401 | 119,595 |

| 2019 | Charitable activities £ | Raising funds £ | 2019 £ |
|----------------------------|--|----------------------------|-------------------|
| Salaries | 46,437 | 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 |

Finance and Governance costs include £2,531 (2019: £2,267) for bank charges, £1,833 (2019: £1,771) for financial admin charges, £35 (2019: £1,115) for data protection advice, £2,395 (2019: £2,040) for independent examiners fee, £nil (2019: £1,984) for consultancy, £355 (2019: £548) for trustee expenses, £1,008 (2019: £1,008) for trustee indemnity and cyber insurance and (£1,453) (2019: (£842)) for bad debt provision.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(continued)

8 Analysis of staff costs and key management personnel

| | 2020 £ | 2019 £ |
|-----------------------|-----------|-----------|
| Wages and salaries | 441,380 | 416,157 |
| Social security costs | 44,633 | 41,219 |
| Pension costs | 14,109 | 9,652 |
| Consultants | 1,361 | - |
| Total | 501,483 | 467,028 |

The charity Trustees were not paid or received any other benefits from employment with CFAB in the year (2019: £nil). One Trustee was reimbursed for travel expenses, incurred when carrying out charitable duties £271 (2019: £420 – one Trustee).

The average monthly head count was 14 (2019: 14) and analysis of the staff employees in the year were:

| | 2020 | 2019 |
|------------------------------|------|------|
| Social workers & caseworkers | 7 | 7 |
| Fundraising & Marketing | 3 | 3 |
| Administration & Finance | 3 | 2.7 |
| 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:

| | 2020 | 2019 |
|-----------------|------|------|
| £70,000-£79,000 | 1 | 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 £176,257 (2019: £216,548). There were no employee benefits paid to the key management personnel.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

9 Related Party Disclosures

During the year, 4 Trustees contributed £14,225 (2019: £13,350 – 3 Trustees) to the charity. This is included in Donations and the Golf and ICP Dinner Fundraising events.

There were no other related party transactions (2019: None).

10 Independent Examiners Fee

Included in Finance and Governance costs is £2,395 (2019: £2,040) in respect of Independent Examination services.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(continued)

11 Tangible fixed assets

| | Fixtures and fittings £ | IT £ | Total £ |
|---|--|-----------------|--------------------|
| Cost or revaluation | | | |
| At start of year | 7,454 | 23,492 | 30,946 |
| Additions | - | 1,034 | 1,034 |
| At end of year | 7,454 | 24,526 | 31,980 |
| Depreciation | | | |
| At start of year | 7,342 | 23,268 | 30,610 |
| Charge for the year | 37 | 569 | 606 |
| At the end of year | 7,379 | 23,837 | 31,216 |
| Net book value at the start of the year | 112 | 224 | 336 |
| Net book value at the end of the year | 75 | 689 | 764 |

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(continued)**

12 Debtors

| | 2020 | 2019 |
|----------------|----------------|----------------|
| | £ | £ |
| Trade Debtors | 71,559 | 126,936 |
| Other debtors | 11,462 | 11,462 |
| Prepayments | 19,285 | 26,541 |
| Accrued income | 21,125 | 46,288 |
| Total | 123,431 | 211,277 |

13 Creditors: amounts falling due within one year

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| Trade creditors | 38,158 | 41,959 |
| Taxation and social security | 12,477 | 11,524 |
| Other Creditors | 6,709 | 6,533 |
| Accruals | 15,729 | 13,848 |
| Deferred income | 61,306 | 83,766 |
| Total | 134,379 | 157,630 |
| Deferred income reconciliation | 2020 | 2019 |
| | £ | £ |
| Balance brought forward | 83,766 | 62,597 |
| Amount released to the Statement of Financial Activities | (152,172) | (176,602) |
| Amount received in the year | 129,712 | 197,771 |
| Balance carried forward | 61,306 | 83,766 |

The deferred income received in the year is as follows: £40,417 for Membership fees (2019: £42,416), £nil for Events (2019: £2,962), £3,590 for Training income received in advance from Care Agency Gibraltar (2019: £2,900) and £17,299 for Advance billing provision (2019: £35,488).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

14 Restricted funds

| 2020 | Balance at the start of the year £ | Income £ | Expenditure £ | Transfers £ | Balance at the end of the year £ |
|--------------------------|---|----------------|------------------|----------------|---|
| City Bridge Trust | - | 49,200 | (20,500) | - | 28,700 |
| Esmee Fairburn Trust | 41,483 | - | (41,483) | - | - |
| Other | - | 110,500 | (88,500) | - | 22,000 |
| John Ellerman Foundation | 47,798 | - | (32,651) | - | 15,147 |
| Emergency Fund | 39,826 | - | (1,075) | - | 38,751 |
| Hobson Charity | 1,175 | - | (230) | - | 945 |
| Dulverton Trust | 36,514 | - | (34,933) | - | 1,581 |
| Henry Smith | 35,551 | 40,000 | (34,933) | - | 40,618 |
| Rayne Foundation | 17,775 | 20,000 | (17,466) | - | 20,309 |
| Total | <u>220,122</u> | <u>219,700</u> | <u>(271,771)</u> | <u>-</u> | <u>168,051</u> |

This is the first year of a two 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 third 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 activities of the Charity.

This is the third 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.

This is the second year of a three year grant funding from the 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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

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.

The Emergency Fund is a fund which has been ring-fenced to support children in dangerous and emergency situations around the world, the use of which will be approved by our Board Fundraising Committee.

| 2019 | Balance at the start of the year £ | Income £ | Expenditure £ | Transfers £ | Balance at the end of the year £ |
|--------------------------|---|---------------------|--------------------------|------------------------|---|
| City Bridge Trust | - | 45,000 | (45,000) | - | - |
| Esmee Fairburn | 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 |
| Total | 240,641 | 235,326 | (255,845) | - | 220,122 |

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(continued)

15 Unrestricted funds

| | Balance at the start of the year £ | Income £ | Expenditure and gains £ | Transfers £ | Balance at the end of the year £ |
|---------------------------|---|-------------|-------------------------------|----------------|---|
| General funds 2020 | 338,681 | 448,292 | (450,794) | - | 386,179 |
| General funds 2019 | 383,186 | 527,651 | (522,156) | - | 388,681 |

16 Net assets by funds

| | General funds £ | Restricted funds £ | 2020 £ |
|---|-----------------------|--------------------------|----------------|
| Tangible fixed assets | 764 | - | 764 |
| Current assets | 519,794 | 168,051 | 687,845 |
| Creditors falling due in less than one year | (134,379) | - | (134,379) |
| Total | 386,179 | 168,051 | 554,230 |
| | General funds £ | Restricted funds £ | 2019 £ |
| Tangible fixed assets | 336 | - | 336 |
| Current assets | 545,975 | 220,122 | 776,097 |
| Creditors falling due in less than one year | (157,630) | - | (157,630) |
| Total | 388,681 | 220,122 | 608,803 |

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020
(continued)

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

| | 2020 £ | 2019 £ |
|---|-----------|-----------|
| Net (expenditure) for the reporting period (as per the statement of financial activities) | (54,573) | (15,024) |
| Adjustments for: | | |
| Depreciation charges | 606 | 725 |
| Interest | (1,759) | (1,444) |
| Increase in debtors | 87,796 | 1,095 |
| (Decrease)/Increase in creditors | (23,251) | 54,042 |
| Net cash provided by operating activities | 8,819 | 39,394 |

18 Analysis of cash and cash equivalents

| | 2020 £ | 2019 £ |
|--------------|-----------|-----------|
| Cash in hand | 564,414 | 554,870 |

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 (continued)

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 2020 the company had total future minimum lease payments under non-cancellable operating leases as follows:

| | Rent £ | Other £ | 2020 £ | Rent £ | Other £ | 2019 £ |
|---------------------------------------|-----------|------------|-----------|-----------|------------|-----------|
| <i>Minimum Lease Payments</i> | | | | | | |
| In one year | 59,414 | 4,320 | 63,014 | 61,997 | 4,046 | 66,043 |
| Between two and five years | - | 1,080 | 900 | 59,414 | 4,500 | 63,914 |

Operating lease payments recognised as an expense during the year totaled £63,014 (2019: £66,043).

20 Related party transactions

There are related party transactions (2019: £nil)

THANK YOU TO OUR SUPPORTERS

We have been grateful for the continued support of the Esmee Fairbairn Foundation, the John Ellerman Foundation, the Bromley Trust, the Henry Smith Charity, the Rayne Foundation and City Bridge Trust, along with a number of other Trusts and Foundations:

Baron Davenport's Charity
Blaxill Family Trust
Coles-Medlock Foundation
Chrysalis Trust
Edgar E Lawley Foundation
Eleanor Rathbone Charitable Trust
Gowling WLG (UK) Charitable Trust
Haramead Trust
Helianthus Charitable Trust
Marsh Christian Trust
Monica Rabagliati Charitable Trust
Rayne Foundation
Sir James Roll Charitable Trust
Sir John Beckwith Charitable Trust
Schroder Charity Trust
Worth Waynefleete Foundation

CORPORATE SUPPORTERS

Advocates for International Development
Great Big Web company
Herbert Smith Freehills
Mintel
Paul Hastings

VOLUNTEERS AND SECONDEES

Franceska Azizi
Toni Ayonrinde
Kat Bitner
Roger Button
Zoe Carmichael
Andre Johnsen
Ciara Lawrence
Melieha Long
Eva Pizzey
Alex Ramchand
Marwa Tariq
Emma Taylor
Maria Wright



THE DULVERTON TRUST

THE BROMLEY TRUST
HUMAN RIGHTS | PRISON REFORM

John Ellerman
Foundation

The Schroder Foundation

29th May 1961
Charitable Trust

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

PERSULA
FOUNDATION 


EVAN CORNISH
FOUNDATION



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

General Enquiries: info@cfab.org.uk

Media Enquiries: media@cfab.org.uk

Registered Charity No: 1085541

CFAB is the UK branch of International Social Service Network



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