



Decolonising care and support for children and families

Annual Report 22-23

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**We are the member organisations that make up
Family for Every Child.**

Amara, USA
Associação Brasileira Terra dos Homens, Brazil
Association for Community Development, Bangladesh
BAYTI, Morocco
Butterflies, India
CAP Liberia, Liberia
Community Based Rehabilitation Jamaica (CBRJ), Jamaica
CSID Centre for Services and Information on Disability, Bangladesh
Challenging Heights, Ghana
ChildLink, Guyana
Children in Distress Network, South Africa
CONACMI, Guatemala
Center for the Prevention and Treatment of Child Sexual Abuse, Philippines
ENDA Jeunesse Action, Senegal
Enfoque Niñez, Paraguay
EPIC, Ireland
First Step, Cambodia
Foundation for Innovative Social Development, Sri Lanka
Flüchtlingsrat Niedersachsen, Germany
Farm Orphans Support Trust, Zimbabwe
Forum on Sustainable Child Empowerment, Ethiopia
Gender Violence Recovery Centre, Kenya
Hayat Sende, Turkiye
Hope Village Society, Egypt
INSAF, Morocco
Jordan River Foundation, Jordan
JUCONI, Mexico
KoRoot, South Korea
Legal Services for Children, USA
METAdrasi, Greece
Muhammadiyah, Indonesia
Mulberry Bush, UK
Naba'a, Lebanon
P4EC, Russia
Paicabi, Chile
Pendekezo Letu, Kenya
Praajak, India
Programma Integra, Italy
Projeto Legal, Brazil
Semya Kazhdomu Rebenku, Kyrgyzstan
Taller de Vida, Colombia
Together Trust, UK
Undugu Society, Kenya
Uyisenga Ni Imanzi, Rwanda
Voice of Children, Nepal
VOYCE, New Zealand

Welcome to our 2022/23 Annual Report

At Family for Every Child, we've always believed in the power of local knowledge and grassroots action to create sustainable change in the communities in which we work. That principle lies at the very heart of everything we do, because we are an alliance formed of organisations that were born in the very communities we serve. As such, each of our member organisations has developed long-lasting relationships and has a deep understanding of what their communities need.

Over this last year, we've continued to work on the front-line with children and families in all 38 countries in which we work. But as time goes on, we're also becoming better able to make our voices heard at an international level. This is reflected in our new ECOSOC Consultative Status at the United Nations. This important step, which you can read more about inside this report, means that our knowledge as local practitioners now has an official, permanent channel through which we can be heard on an equal footing with those organisations who work at a global level.

Events like this highlight how we are advancing in our aim to decolonise the way children and families are cared for and supported around the world. By this, we mean that the knowledge that we hold as local practitioners is widely recognised and valued, and that change is being led from the front – wherever that might be. This is a distinct shift from the way aid and development have traditionally been delivered, with long-standing, colonial power structures making a distinction between those who know what to do and those who are simply labelled as 'beneficiaries'.

I'm happy to see that this year's Annual Report highlights many cases in which our alliance members are developing innovative and effective programmes that are firmly rooted in their unique national context. And as we do this, we are learning from each other too. Through practice exchange and collaboration, we are supporting each other as local civil society organisations to navigate what is often a complex development landscape, together.

As ever, there is much more that needs to be done for children and families worldwide. Nevertheless, I am proud to be a part of our progress. To each and every person that has supported us on our journey so far, thank you. Your continued belief in us is crucial in helping us to move forward.

Warmest wishes,

DocuSigned by:

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Date: 24 August 2023

Rita

Rita Panicker

Director, Butterflies (India)

Chair of the Board, Family for Every Child

Our work

We have worked on a diverse range of projects in 2022/23, reflecting the challenges faced by children and families in the countries where we work. Here are a selection of our key achievements.

Providing vital aid to Ukraine

Following the Russian invasion of Ukraine, we ran an urgent appeal to provide vital humanitarian support to affected children and families who had fled the country. Thanks to our donors, we have been able to provide support to children and families via our members in countries such as Italy and Greece. We also sent funds directly to the For Our Children Foundation, a Bulgarian NGO, who were swiftly responding to the needs of children and families who were arriving there.

As of June 2023, we have provided 252 food packages, 238 'dignity packages' for women and children, and 50 educational packages. Alongside this, we have assisted families to find their feet in new and unfamiliar surroundings. This has included registering 166 children and adults with health services, as well as dozens more with social care, education, and early childhood development services.

Supporting children on the move

This year, we continued our work to support children on the move. This included helping them to integrate into new communities, and reducing the chances of them having to live without family care.

We conducted research using the 'Photovoice' method in three countries across Central America and the USA, through which children were supported to tell their stories with images and words. Further research focused on the Eastern Mediterranean migration route, exploring experiences of children on the move in Lebanon, Greece and Germany. Each of these research programmes has been used to influence politicians and to inform professionals working in children's care and support. We built on the findings of the research to develop a toolkit for practitioners to help them improve integration and reintegration services in Europe and the Middle East.

Meanwhile, in Asia, our members in India, Nepal and Bangladesh have been sharing their practice experiences with each other, strengthening each other's work and identifying gaps that need addressing in the region.

Migration and displacement are worldwide issues, and our multi-region campaign, the 'Childhood On The Move Initiative', reflects this. Our member organisations in Bangladesh, Nepal, Colombia, Mexico, Guatemala, Ghana and Greece all took part in this work, campaigning with a shared voice to tackle the most pressing challenges presented by their own local contexts. This has ranged from advocating for the rights of Venezuelan children in migrant camps in Colombia, to promoting a foster family programme for unaccompanied migrant children in Mexico.

Calling for real recognition of kinship care

Kinship families – families in which children are looked after by relatives or close friends who are not their biological parents – are still in need of further support and recognition by governments and other stakeholders around the world.

As a result, this year we kickstarted the creation of our international guidelines on kinship care, bringing together a range of child rights organisations together with Family members to add their valuable input to this important initiative. This work was further supported by extensive desk-based research, documenting existing relevant resources and collating examples of promising practices globally, which we also shared through an online event series. We have developed an advocacy plan to help promote this kinship care guidance in 2024, led by three Ambassadors drawn from our member base. Our aim is to ensure that kinship care is better recognised and properly supported by governments and service providers as an essential option for children at risk of violence and abuse across the world, and these guidelines and their promotion will play an important role in making that happen.

Tackling sexual violence affecting children

Sexual violence has been a focus of our alliance for several years now, and this year has been no exception.

Our Blue Umbrella Day campaign continued to grow in reach and impact, with members in 15 countries participating, and reaching over 75,000 people. The campaign has generated awareness around preventing sexual violence affecting boys, a topic which has traditionally gone underreported.

We have also been working to influence policy and strengthen practice around sexual violence in a number of our members' contexts. Nine members came together to exchange practice around dealing with problematic sexual behaviour among boys, and have developed a joint pilot project as a result. And in Latin America, our members in Mexico, Brazil, Guatemala and Colombia worked to develop advocacy campaigns to influence government policy.

Preventing domestic violence

Over the last year, we have started to work on the topic of domestic violence and how it affects children. We published a toolkit of the approaches our alliance members have used to prevent domestic violence, and promoted this through an online event. This contributed to growing our new online Community of Practice for Preventing Domestic Violence, which now has over 300 members.

Standing up for children in conflict with the law

Huge numbers of children are coming into conflict with the law and being deprived of their liberty every year, and these children continue to be overlooked by society. We have been working to make improvements to justice systems, and to prevent detention and over-representation of children from marginalised groups. In 2022/23, we published research and developed advocacy materials which are helping us to work towards these goals.

Developing our digital community of Changemakers

We have continued to see growth in our online community 'Changemakers for Children'. The platform has hosted a wide range of events, including playing a key role in the development of our Inter-Agency Global Guidelines on Kinship Care. Going forward, we are planning to make improvements to the platform to further increase the engagement of the thousands of local civil society organisations who are part of our Changemakers movement.

Promoting practice exchange to increase impact

Practice exchange, both between members of our alliance and with external organisations, is a core aspect to the way we support grassroots practitioners working with children and families around the world.

This year, our practice exchange has taken on many forms. These include online events, podcasts, in-person visits, practitioner guidance papers, and our How We Care series. The latter captured the practice of six of our members in the area of civil society advocacy; whereas events and podcasts covered diverse themes including supporting children affected by the Ukraine conflict, kinship care, mental health, and children on the move.

Bolstering national-level advocacy

We have developed an increased number of national advocacy plans in 22/23, ensuring that our global priorities are also being worked towards in a way that is sensitive to local contexts. These national advocacy plans explore a range of topics, such as kinship care, peacebuilding, decolonisation, children on the move and foster care for unaccompanied minors. Activities carried out so far have included the presentation of research on sexual violence affecting boys at a conference in Morocco, and the creation of a White Paper to raise awareness of the problems encountered by families engaging in the family reunification process outlined in the Dublin Regulation in Greece. A steering group has also been established to focus on our emerging work in New Zealand, which will focus on broadening eligibility for funded support for all children and youth who cannot live in their homes of origin.

Growing our global influence

In early 2023 we achieved a major milestone for our global alliance when we were given United Nations Consultative Status through the Economic and Social Council (ECOSOC). The Economic and Social Council is at the heart of the United Nations system to advance the three dimensions of sustainable development – economic, social and environmental. It is the central platform for fostering debate and innovative thinking, forging consensus on ways forward, and coordinating efforts to achieve internationally agreed goals.

This Consultative Status is a formal relationship between Family For Every Child and the United Nations. This relationship allows us to actively participate in the work of the UN and to directly contribute to policy development. As an alliance made up of grassroots practitioners working around the world, this is an important step in amplifying our voices – and the voices of the children and families we work with every day – at a global level.

We have grown our global level reach in other ways, too. This includes initiatives such as leading on the development of international guidelines and toolkits on topics such as kinship care and reintegration of children on the move, as well as gaining exposure through conferences and in the press.

Welcoming new members to our alliance

During the financial year 2022/23, we welcomed 4 new members to our alliance. These are: PKL, Kenya; VOYCE, New Zealand; and BAYTI, Morocco; Amara, USA. As of July 2023, Family for Every Child is made up of 46 civil society organisations working with children and families in 38 countries worldwide.

Our impact

The work we do together has wide-ranging impacts. Being an alliance formed of local civil society organisations around the world, the difference we make is dependent on the varied contexts in which we work. Here, we share a number of outcomes that our member organisations have made happen throughout the 2022/23 reporting period.

In Bangladesh, over 600 children with disabilities received training about how to protect themselves from domestic violence, as well as on resilience-building and how to report abuse.

In Brazil, we have created a working group to advocate for the rights of kinship families, aiming to establish a policy framework for the first time in the country.

In Brazil, our alliance member developed a new methodology for helping children to tell their stories, building on a therapeutic model they learnt from our member in Rwanda.

In Cambodia, children will benefit from the enhanced training programme for social workers on sexual violence and harmful sexual behaviours which we are developing in collaboration with the government.

In Egypt, children are able to access more effective kinship care services as a result of our work to research their support needs and develop guidelines for people who work with them.

In Egypt, more foster families are being recruited due to our work with the government to develop foster care laws and a foster family recruitment campaign.

In Ghana, we built on our research to further improve our kinship care services, providing enhanced support to 190 children throughout the year.

In Guyana, we trained teen Community Advocates to teach people about preventing child sexual abuse where they live.

In Guyana, children in remote areas of the country who have been sexually abused are now able to access services in our newly established Child Advocacy Centres.

In Guyana, children in conflict with the law will be able to access improved programmes to support their rehabilitation as a result of our advocacy with the country's Juvenile Justice Department.

In India, adult survivors of sexual abuse spoke out to raise awareness of this little-discussed topic by leading the Blue Umbrella campaign in West Bengal.

In India, we are drawing attention to the needs of children living in kinship families in West Bengal through the development of local research.

In Italy, unaccompanied children and young people in the Rome area are able to access support at a new reception centre we are managing.

In Italy, children and young people who have migrated to the country are benefiting from newly-applied approaches to reintegration which we developed as a cross-border project team.

In Korea, our pioneering research into reunification of children who were adopted overseas with their birth families is laying the foundations for improvements to this complex process.

In Kyrgyzstan, our small, family-style homes have meant that dozens of children are experiencing higher-quality alternative care options than the traditionally-available institutions.

In Kyrgyzstan, more children without parental care have been able to find foster families as a result of our advocacy work.

In Liberia, children have better support for their educational, health, nutritional, psychosocial, developmental and recreational needs as a result of our newly-established early childhood development program.

In Mexico, we have worked to integrate the prevention of sexual abuse into our wide range of existing support programmes, contributing to a safer world for children.

In Mexico, young refugees are now more likely to be able to access foster care as a result of our work to raise awareness of their needs and to provide information and tools to support them.

In the Philippines, we have delivered a training program to 80 fathers and sons which has improved their communication around sexual health and wellbeing.

In the Philippines, teenagers will be able to learn about mental health and sexual wellbeing in an engaging and age-appropriate way after the National Committee for Children's Television agreed to work with us to develop a new educational TV series.

In Rwanda, families will be able to access better mental health services. We have become accredited trainers of continuing professional development on this topic, and are training community-based counselors as well as running mental health awareness campaigns in schools.

In Rwanda, families have been developing closer parent-child relationships due to our family therapy and parenting programmes.

In South Africa, children affected by sexual violence will be able to access improved services as a result of the work we have done to develop specialist, accredited training on the topic for social workers.

In South Africa, our work with the media has led to greater awareness of the topic of sexual violence affecting boys.

In Sri Lanka, we have started to change community attitudes towards corporal punishment through a series of workshops for parents focusing on positive discipline.

In the UK, we have developed a service to support children with long-term, life-limiting, complex health needs, giving them an opportunity to have fun as well as providing a break for their carers and families.

In the UK, we have advocated for the Greater Manchester local authorities to consider alternative models of care that can improve the support that children and families receive.

In the USA, two young people who had experience of migrating to the country were supported to co-research and co-author a research paper on child migration, helping them to amplify their voices and advocate for change.

In Zimbabwe, over 6000 people – including families, men and boys – engaged with our mobile awareness campaigns and community dialogues on sexual violence. This has enabled them to better understand the issue, take preventative measures, and know what to do if they need to report abuse.

In Zimbabwe, over 80 participants from kinship families were able to make their voices heard by contributing to focus group discussions on the topic, the findings of which will contribute to global guidelines on kinship care.

Looking ahead

Through 2023/24, we will continue to strive for a better world for children and families. Read on to hear about some of our key plans.

Building further momentum

We believe that taking a long-term view is vital in order to deliver long-lasting change. As such, we will continue to focus on our existing thematic areas in the coming year. Sexual violence, children on the move, and kinship care are three arenas in which we have already delivered significant results, and we have secured further funding for upcoming work too. Consequently they remain high priorities.

Meanwhile, we have begun to establish our niche in two further areas: children in conflict with the law, and domestic violence. These are in an earlier stage of development, but we have built strong foundations on which we will continue to build. In 2023-24 we will focus our work in these areas on building strategic partnerships, undertaking research and practice exchange, and developing new funding proposals.

Strengthening humanitarian response

Humanitarian crises are the cause of a wide range of challenges faced by children and families worldwide. Our structure, which combines a wide geographic reach with deep local roots, means that we are well-placed to take swift and effective action when needed.

In the coming year, we will strengthen our humanitarian work in two ways. Firstly, we will develop a dedicated fund to help members both prepare for and respond to crises. Second, we will undertake advocacy work and partnership building, highlighting the benefits of local civil society organisations like ours in humanitarian contexts and calling for them to receive more direct funding.

Amplifying our global voice

We are already experienced in local, national and regional advocacy. Next year, we will build on this to develop our global-level advocacy; focusing on decolonisation and the role of local civil

society organisations in humanitarian contexts. Our newly-attained UN ECOSOC status (see page 8) will play an important role in this advocacy work by providing a high-level platform through which we can speak to people in power.

Supporting LGBTQI+ youth

We will begin a new programme of work focusing on LGBTQI+ issues. Initially, this will focus on practice exchange involving our members and other interested civil society organisations. This work will be instrumental in the development of our long-term approach to this thematic area.

Financial review, risks and organisational structure

The Directors, who are also the Trustees of the charity, present their statutory report along with the consolidated financial statements of the charity and its subsidiary for the period from 1 April 2022 to 31 March 2023. The financial statements have been prepared based on the accounting policies set out in note 2 to the financial statements.

Financial review

Income

In 2022/23 Family for Every Child's income was £3.4m, approximately £0.1m higher than in the previous year.

Of the £3.4m total income in 2022/23, £2.1m was received from our individual supporters in the UK (including gift aid) and £1m was received from individual supporters in New Zealand. £0.3m was received from other sources, including trusts and foundations and corporations.

The New Zealand income continued to increase despite continued post Covid disruption, particularly affecting fundraising agency staff recruitment. The investment in NZ fundraising is part of our sustainability investment strategy to secure new sources of income and to stabilise core income for the global alliance during our current strategy period and beyond.

The UK fundraising programme is performing well and we continue to manage the rate of attrition of individual givers within our target envelope of 11%. Trust & Foundation income is £0.1m higher than the previous year, reflecting the additional grant funding from Comic Relief for the Children on the Move project.

Expenditure

At £3.6m, total expenditure for 2022/23 is broadly at the same level as the previous year (2021/22: £3.6m). Of this amount, £2m was expended on charitable activities (compared to £1.7m in 2021/22), £0.5m on raising funds through our existing UK fundraising programme and £1.1m of sustainability investment.

Ensuring our financial sustainability

Family has been investing in New Zealand to build a supporter base since 2017; we have continued to review our fundraising programme and we are now at the point of breaking even. We project that this will further increase gradually in the coming years.

Our UK supporter base continues to provide vital unrestricted income and although this is decreasing, the funds raised from individual donors are not falling as fast as was initially predicted. Our fundraising costs in

the UK are from our focus on a legacy campaign. The balance of our fundraising costs is directed at building on the partnerships we have developed with trusts, foundations, institutions, and corporations.

We have maintained an agreed upon level of reserves which we use to deliver Family's current strategy in accordance with our policy.

Remaining accountable

In addition to reviewing financial expenditure against programme plans, we regularly review our results in order to learn where and how we can be more effective in achieving outcomes for children and families. We do this through an annual process of outcome harvesting, where we identify outcomes that have been achieved through the network activities. This is part of our wider Results Framework and budget monitoring processes.

Reserves

At the end of the year, Family held total funds of £1.7m (2021/22 £2.0m). The reserves comprise restricted funds for future work £0.2m. £35k represents the net book value of fixed assets, and £1.5m are unrestricted reserves.

In general, Family holds free reserves so that it can respond to risks that are likely to require a period of adjustment, or to take action to capitalise quickly on major unforeseen and strategic opportunities. Family has a risk-based reserves policy which is reviewed annually and approved by the Board of Trustees. Our current assessment of the free reserves is that the minimum balance that we require to address the risks we face is £860k. These free reserves are necessary to manage day to day operating risks, providing cash flow. The £1.3m free reserves balance at the end of the year is higher than this minimum amount because it includes a budgeted amount to cover the expected net operating deficit until the end of the current strategy which ends in March 2025. This net operating deficit has been planned as part of our fundraising strategy and creates a buffer against any mismatch in timing between income and expenditure, and ensuring funds are reasonably available for day to day management.

Designation of reserves

For the financial year 2023/24, the trustees approved a £152k designation from the free reserves for operations and an additional £66k for innovation projects. These innovation projects are presented through business cases that are linked to a strategic or organisational objective and are mainly to scope or to test out new programmatic approaches. These innovation projects cover varying periods from a few months to two years, but are reviewed on an annual basis.

Investments

At 31st March 2023, Family held total investments of £1.1m in cash, of which £350k is held in an interest bearing account.

Fundraising Statement

At Family for Every Child we undertake fundraising activities in the UK and New Zealand. We work with a number of partner agencies to deliver our fundraising objectives. In 2022/23 we worked with three partner face-to-face (F2F) agencies, two telemarketing agencies in New Zealand and one partner telemarketing agency in the United Kingdom. All agencies are carefully selected and monitored, both through procurement processes and in weekly, monthly and quarterly reviews thereafter. All agencies are employed on a contractual basis and clauses are in place which allow Family for Every Child to terminate the relationship if they do not comply with our agreed policies and procedures. The fundraising team regularly monitors all

campaigns by listening to telephone calls, visiting F2F teams and conducting mystery shopping. We are a member of the Public Fundraising Regulatory Association in New Zealand and the Institute of Fundraising in the UK. Throughout the year we complied with NZ government guidance on Covid related lockdowns. We are compliant with GDPR in the UK and the Privacy Act 2020 in New Zealand. As part of this strategy we ascertained supporter opt-ins to receiving communications where they did not fall under the category of 'Legitimate Interest'. Our website and communications (digital and print) clearly state our data protection policies and offer the opportunity to opt out of receiving communications. On our website we display our 'Supporter Promise' and our policies on acceptance and refusal of donations, our privacy policy and our position on refunds. Our Supporter Care Team ensures that we resolve donor and supporter complaints within our Service Level Agreement. Complaints and issues are recorded appropriately. Family for Every Child is committed to best practice in fundraising and follows the strict code of conduct for face-to-face fundraising. During 2022-23, we received three complaints in the UK, two of which were related to GDPR. All three complaints have been fully resolved. We had 35 complaints related to fundraising in New Zealand, and all have been fully resolved as well. The number of complaints in both the UK and New Zealand account for less than 1% of our respective overall supporter bases. All complaints are logged with our agencies and a written response is provided within a strict time frame. Additional training is provided to our agencies where necessary.

Family for Every Child is committed to protecting vulnerable donors and we ensure that all F2F and Telemarketing recruiters are trained by Family for Every Child team members. We use this session to train them on the work of Family for Every Child and also to talk about our ethical approach and supporter promise. In New Zealand we train each recruiter on our F2F Code of Conduct policy.

Grant-making policy

Our members implement joint initiatives and projects on behalf of the Alliance. This can require funds to be mobilised by the Secretariat to members who are then accountable for the use of funds and reporting on the delivery of activities. We have an onward granting policy which lays out the roles and responsibilities, reporting requirements and administrative processes. Members develop and agree proposals and budgets before a funding agreement is signed and funds transferred. As part of the membership criteria for Family all members are required to go through a due diligence review and to share information on their financial position, financial management and internal controls.

Going Concern

The Trustees have reviewed Family's activities, financial position and risk management policies together with factors likely to affect future development, including the impact of economic uncertainty on income.

Family has adopted prudent financial planning assumptions and is working towards alignment of income and expenditure on a rolling basis. In August 2023 the Board reviewed an 15 month rolling forecast that includes a reforecasts of the budget for 2022/23 and projections to end of Sep 2024. The closing unrestricted fund balance as at end of September 2024 per this forecast is £1m. This expected closing unrestricted reserve is c15% higher than the minimum reserve balance required per our Reserve Policy.

Considering the closing financial position at 31st March 2023, the resilience of our income streams and our prudent approach to future financial planning, the Trustees do not consider that a material uncertainty exists in relation to the ability of Family for Every Child to continue as a going concern for the foreseeable future. Accordingly, the Trustees are satisfied that the going concern basis is an appropriate approach for the preparation of the financial statements.

Risk Management

The Board is ultimately responsible for setting risk appetite (or tolerance), and ensuring the effectiveness of Family's internal controls. The principal risks to which Family is exposed are regularly reviewed and mitigating actions are taken to reduce the impact and likelihood of the risks.

The Finance and HR Committee monitors the risk register quarterly. The Leadership Team ensures that the day-to-day risk management processes are embedded across the organisation through effective implementation of policies and procedures. A risk matrix can be found as follows:

Risk category and tolerance	Principal risks	Mitigating strategies and controls
<p>Context - including political, humanitarian emergency, economic and funding environment, public health, social/cultural and civil society.</p> <p>Family has a high tolerance for risk in this category, since the environment we have chosen to operate in is intrinsically high risk.</p>	<p>The changing environment risks eroding Family's unique model, affecting our fundraising potential and our ability to attract local organisations to join our alliance.</p> <p>The increasing likelihood and severity of emergencies (for example the Covid pandemic and the conflict in Ukraine) risks impacting our activities, members or staff, and diverting attention from planned activities, and shifting focus of donations/funding.</p>	<p>We have embedded a culture of scanning the external context, ensuring that risks are mitigated and opportunities are optimised when planning and carrying out activities</p> <p>Underpinning our activities is our Results Framework, which allows us to demonstrate the impact of our unique model.</p> <p>Our model of working through local CSOs reduces the impact of this risk, and puts us in a strong position to deliver appropriate local responses.</p> <p>We are actively positioning Family in the decolonisation / power debates, and continue to scan for opportunities and changes in the environment</p>
<p>Fiduciary - including fraud and compliance</p> <p>Our tolerance for risk in this category is low, since this risk is relatively easily controlled.</p>	<p>The possible risks are that any fraud or financial malpractice within Family may not be detected due to weak controls in the Secretariat, resulting in loss of funds and reputational damage.</p>	<p>Family has robust internal controls and compliance procedures as well as comprehensive policies.</p> <p>Due diligence checks are carried out on member organisations.</p>
<p>Financial - including fundraising from individual givers, trusts and foundations</p> <p>Our tolerance for financial risk is moderate since we are investing in innovative strategies to generate more income.</p>	<p>The fundraising climate remains challenging, and is set to become more so as governments reallocate overseas humanitarian budgets to domestic responses.</p> <p>In addition, global economic pressures are increasing, and this may impact our ability to attract and retain supporters (particularly in the UK and NZ where our individual supporter bases are located) and maintain core funds.</p>	<p>Family has a clear plan for long-term financial sustainability.</p> <p>We are continuing work to diversify our income sources, which includes investing in fundraising in NZ and US and building relationships with High Value donors, trusts and foundations.</p> <p>We closely monitor our individual giving programmes and agency contracts to ensure the best return on investment.</p> <p>We are monitoring the current banking crisis as part of our external scanning process.</p> <p>We are also monitoring increasing inflation in the UK and a potential rise in interest rates.</p>

<p>Impact - including Communications; Programmes, Reputation, Relationships (member and CSOs / other strategic relationships); Member engagement, Public engagement)</p> <p>Our tolerance for this category of risk is high as we seek to achieve impact for millions of children globally in innovative ways.</p>	<p>There is a risk that the global and local crises impact our members' capacity to engage with our work, risking our ability to achieve our strategic priorities.</p> <p>There is a risk is that lack of member engagement means that , leading to failure to demonstrate our model and delivery of goals.</p> <p>Another risk is that lack of consistent, systematic and resourced relationship management of strategic partners leads to missed opportunities for greater impact</p>	<p>We are focussing our action on thematic areas where we can deliver the most impact for children.</p> <p>We work strategically with a broad movement of civil society organisations: supporting children on the move, preventing sexual violence and recognising kinship carers.</p> <p>We also actively mitigate through the Member Engagement plan. The member annual survey has also informed interests of the members and areas they wish to contribute and lead on.</p> <p>We have developed a more comprehensive and methodical approach to mapping strategic partners and relationship management.</p>
<p>Operational - including people, technology, data, travel, systems and processes</p> <p>Our tolerance for risk in this category is low, since this risk is relatively easily controlled.</p>	<p>Breaches of compliance, cyber security or data loss could risk fines and impact activities.</p> <p>Low morale, poor performance, ineffective ways of working or lack of leadership could impact delivery and cause reputational risk.</p>	<p>We continually work to strengthen our resilience to cyber threats, data breaches, management of travel security risks and compliance with legal and tax requirements.</p> <p>We actively support the wellbeing and development of our people, and monitor performance. Our strategy specifically includes a plan to deliver change by living out our values in the way we work.</p>
<p>Safeguarding - including children, vulnerable adults, and digital</p> <p>In an ideal world there would be no safeguarding incidents, but since we work with vulnerable children, we acknowledge that we can never fully eliminate risk, especially with the increase in our digital activities. Our tolerance in this category is therefore moderate, in order to allow us to test innovative methodologies and broaden our reach by digital engagement. Our processes enable us to quickly identify risks in order to reduce impact.</p>	<p>Weak policy, processes or understanding could lead to a safeguarding incident connected to Family's work or to members' work. This would cause harm to vulnerable adults or children and reputational risk to Family.</p> <p>There is a risk that weak safeguarding support to members without alignment with local contexts using traditional patronising approach will cause failure in safeguarding children and young people; failure in living out our model of decolonising aid and eventually the delivery of SO5</p>	<p>We are investing in strengthening our safeguarding practices, including training for staff and we have appointed a trustee with designated responsibility for safeguarding.</p> <p>We expect our members likewise to have high standards and robust procedures, and we support them to strengthen these where necessary.</p>

Structure, governance and management

Family for Every Child is a charitable company registered with the Charity Commission for England and Wales and with Companies House.

Family is a global alliance of 46 member organisations from 38 countries. All our members are local or national civil society organisations working on children's care issues who share our collective vision of a world in which children and families everywhere have access to the support they need to survive and thrive.

Family is led by its members, with a majority of the board being elected by and from the members. Our Board is accountable to the membership and reports annually at the General Meeting. Our operations are coordinated by a Secretariat which coordinates global activities with members and other local civil society organisations and strategic partners.

Family is governed in accordance with the Charity Governance Code, the Articles of Association and Governance Manual. The Governance Manual details the roles and responsibilities of the Assembly of Members, Board, and Secretariat, and the procedures for meetings of these bodies and decision-making.

The board commits to act with integrity in accordance with Family's values and endeavours to create a culture which helps the organisation to achieve its charitable purposes. The board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly. These are embodied in Family's strategic objectives.

The Alliance is committed to becoming a model of ways of working that reflects equity, diversity and inclusion; and contributes towards CSOs reclaiming power based on an inter-cultural approach. Our collective work is led by diverse organisations in every region of the world. Family believes in collective leadership and working horizontally, bringing together its Alliance member organisations, Secretariat and Boards. The Assembly of Members is responsible for electing the majority of the Board and receives reports from the Board at the General Meeting. It discharges its governance duties under the Companies Act and votes on any changes required to the Articles of Association or the Governance Manual.

The Board of Trustees is responsible for the strategy and governance of the organisation. The Board oversees the performance of the Secretariat and holds the CEO to account. The Board meets on a quarterly basis. The Board co-opts independent trustees to fill any skills gaps on the Board. Co-option is through an open process of advertisement and recruitment. There are three committees which are advisory to the Board and have no decision-making authority.

Board Governance Committee

The Board Governance Committee ensures best practice in good governance of Family as a whole, by establishing effective ways of working, overseeing composition of the committees and boards and the appointment of their officers, and ensuring the boards meet their regulatory obligations, including in relation to safeguarding.

The Committee also oversees the board development programme, ensuring that new trustees receive a comprehensive induction to the role, and that trustees as individuals and the board as a whole are supported and board effectiveness is assessed as appropriate.

Finance & HR Committee

The Finance & HR Committee supports the Board to oversee Family's financial strategy to ensure Family's sustainability, including oversight of its fundraising and communications strategy and any other income

generation initiatives. It also oversees Family's people management and resourcing policies, practices and approach to reward and compliance and Family's management and mitigation of organisational risk.

The Committee provides the Board with assurance that appropriate processes and systems are in place to enable Family to be accountable to its stakeholders for impact.

Membership Committee

The Membership Committee oversees adherence to the Member Charter and accountability framework, and advises the board on the strengths and weaknesses of the Alliance. The Committee supports the Board to assess and invite new members, and oversees the member journey, including making recommendations on changes to membership status and addressing any concerns. The Committee is responsible for the implementation of Family's Due Diligence Framework, which includes upholding safeguarding, internal controls and governance standards.

Secretariat

The Secretariat is responsible for coordinating and delivering Family's operations and activities. The Secretariat works closely with members to facilitate engagement and participation in the network, harness new opportunities, and ensure that activities are delivering impact for children and families.

The Secretariat is led by the CEO and Leadership Team who together are responsible for directing, controlling, running and operating the Charity on a day to day basis. The pay of the Leadership Team is reviewed annually in conjunction with all staff within the Charity and any increase is applied following agreement by the Trustees.

Related Parties

The primary purpose of our subsidiary organisations is to support fundraising for our international Alliance.

Family Alliance Inc

Family Alliance is a non profit registered and incorporated in New York, USA. It was established in 2014 with the charitable purpose of providing supportive and caring family environments for children by funding learning and research services of organisations that establish and share with others best practice in children's care, and establish and maintain such programmes worldwide.

Family Alliance has its own board of directors. Family for Every Child (UK) is the sole member of Family Alliance and has control by virtue of being able to appoint and remove trustees. One of the trustees of Family for Every Child sits on the Board of Family Alliance as a 'link' trustee, to ensure synergy between the two boards. The Board of Family Alliance reports to the Board of Family on a quarterly basis, and to the Assembly of Members each year at the General Meeting.

Family for Every Child Trust New Zealand

Family for Every Child Trust New Zealand is a charitable trust registered in New Zealand. It was established in 2017 with the purpose of supporting Family's individual giving fundraising programme by establishing a supporter base in NZ.

Family NZ has its own board of trustees. Family for Every Child (UK) has control by virtue of being able to appoint and remove trustees. One of the trustees of Family for Every Child sits on the Board of Family NZ as a 'link' trustee, to ensure synergy between the two boards. The Board of Family NZ reports to the Board of Family on a quarterly basis, and to the Assembly of Members each year at the General Meeting.

Other Related Parties

Family is the sole member of EveryChild, EveryChild Trading Ltd, The European Children's Trust and The Christian Children's Fund of Great Britain, all of which are limited by guarantee and have no share capital. Family owns the whole of the ordinary share capital of EveryChild Trading Limited.

Public Benefit

As Trustees we have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. We believe that, in achieving the objectives described in this report, Family for Every Child meets the public benefit requirement.

As described earlier in the report, the main activities we undertake to further our charitable purpose for public benefit are research, advocacy, campaigns, contribution to policy positions and technical assistance to change the behaviour of national, regional and global decision-makers. The aim is to improve policy, programmes, practice and resource allocation to support children without adequate care around the world. Also, through practice exchange and knowledge sharing and learning activities across the Alliance and beyond (e.g. inter-agency collaboration), members' (and external partners') own practice is strengthened so that they are able to better support the vulnerable children, families and communities that they work with.

Statement of trustees' responsibilities

The trustees (who are also directors of Family for Every Child for the purposes of Company Law) are responsible for preparing the Group Strategic Report, Trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of its incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. The trustees are required to:

- select suitable accounting policies and then apply them consistently
- apply the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charitable company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group 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 group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Information provided to auditors

Each of the persons who is trustee at the date of approval of this report confirms that:


- so far that the trustee is aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustee has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 418 of the Companies Act 2006.

Pursuant to section 487 of the Companies Act 2006, the auditor will be deemed to be reappointed and Crowe U.K. LLP will therefore continue in office.

The annual report and accounts is approved by the Board of Trustees on 24 August 2023 and signed on its behalf by the

Chair of the Board:

DocuSigned by:

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Rita Panicker

Date: 24 August 2023

Chair of the Board of Trustees

Independent auditor's report

Opinion

We have audited the financial statements of Family for Every Child (the “charitable company”) for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 March 2023 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent company has not kept adequate accounting records; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees Annual Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 28, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102).

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were the General Data Protection Regulation (GDPR), Taxation legislation, Employment legislation, and health and safety legislation. We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

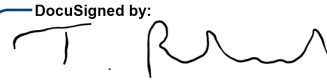
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and HR Committee about their own identification and assessment of the risks of irregularities, testing on the posting of journals, tested the application of cut-off and revenue recognition, particularly around voluntary income and grants; reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Tim Redwood
 Senior Statutory Auditor

For and on behalf of
 Crowe U.K. LLP
 Statutory Auditor
 London

Date: 09 October 2023

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Financial statements

Family for Every Child: Consolidated Statement of Financial Activities

(Incorporating an income and expenditure account)

For the year ended 31 March 2023

		Unrestricted	Restricted	Total	Total
		2023	2023	2023	2022
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	3,032,986	362,359	3,395,345	3,274,221
Investment income	4	6,372	-	6,372	437
Total income		3,039,358	362,359	3,401,717	3,274,658
Expenditure on:					
Raising funds					
Fundraising and communications	5	528,705	4,722	533,427	698,171
Sustainability investment	5	1,044,685	-	1,044,685	1,179,177
		1,573,390	4,722	1,578,112	1,877,348
Charitable activities					
Focusing our action to make the most impact	5	676,350	351,412	1,027,762	799,203
Growing a grassroots movement of local CSOs and practitioners to better achieve our goals	5	573,639	24,025	597,664	513,266
Harnessing the power of digital to increase our effectiveness	5	173,849	-	173,849	131,279
Delivering change by living our values		222,573	-	222,573	244,275
		1,646,411	375,437	2,021,848	1,688,023
Total expenditure		3,219,801	380,159	3,599,960	3,565,371
Net Income / (Expenditure) for the year		(180,443)	(17,800)	(198,243)	(290,713)
Exchange gain / (loss)		(7,555)	-	(7,555)	13,447
Transfer of funds	15	(14,915)	14,915	-	-
Net movement in funds		(202,913)	(2,885)	(205,798)	(277,266)
Reconciliation of funds					
Total funds brought forward	15	1,746,690	207,477	1,954,167	2,231,433
Total funds carried forward		1,543,777	204,592	1,748,369	1,954,167

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities. Movement in funds are shown in note 15 to the financial statements.

The notes to the consolidated financial statements on pages 30 to 46 form part of these consolidated statements.

Family for Every Child

Consolidated and Parent Balance Sheet as at 31 March 2023


(Company registration number 06974733)

	Notes	2023		2022	
		Charity £	Group £	Charity £	Group £
Fixed Assets					
Intangible assets	11	30,803	30,803	50,496	50,496
Tangible assets	11	4,555	4,555	8,015	8,015
Investments	12	1,134,708	1,134,708	1,368,022	1,368,022
Total fixed assets		1,170,066	1,170,066	1,426,533	1,426,533
Current Assets					
Debtors, prepayments and accrued income	13	425,539	341,786	261,726	190,307
Cash and bank		252,283	650,000	278,588	650,000
		677,822	991,786	540,314	840,307
Liabilities:					
Creditors: Amounts falling due within one year	14	(366,653)	(413,483)	(257,140)	(312,673)
Net Current Assets		311,169	578,303	283,174	527,634
Total Net Assets		1,481,235	1,748,369	1,709,707	1,954,167
Funds:					
Unrestricted funds					
General funds	15	1,089,727	1,325,777	1,443,010	1,686,690
Designated funds	15	218,000	218,000	60,000	60,000
Restricted funds	15	173,508	204,592	206,697	207,477
Total funds		1,481,235	1,748,369	1,709,707	1,954,167

Charity only summary of results:

Total income, expenditure and net result for the year for the Charity only were £2,363,759 (2022: £2,296,626), £2,600,557 (2022: £2,442,683) and £236,798 deficit (2022: £140,833) respectively.

Approved and authorised for issue by the Trustees on 24 August 2023 and signed on their behalf by:

DocuSigned by:

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Rita Panicker

Chair of the Board

The notes to the consolidated financial statements on pages 30 to 46 form part of these consolidated statements.

Company Number: 08177641

Consolidated Statement of Cash Flows

For the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash (used in) operating activities	(230,981)	(91,902)
Cash flows from investing activities:		
Purchase of tangible fixed assets	(1,150)	(3,789)
Purchase of intangible fixed assets	-	(10,238)
Interest on investments	6,372	437
Net cash provided by (used in) investing activities	5,222	(13,590)
Change in cash and cash equivalents in the reporting period	(225,759)	(105,492)
Cash and cash equivalents at beginning of year	2,017,922	2,109,967
Change in cash and cash equivalents due to exchange rate movements	(7,555)	13,447
Cash and cash equivalents at end of the period	1,784,608	2,017,922
	2023	2022
	£	£
Reconciliation of net (expenditure) to net cash flow from operating activities		
Net income for the year (as per the statement of financial activities)	(205,798)	(277,266)
Adjustments for:		
Depreciation and amortisation charges	24,043	22,349
(Increase)/decrease in debtors	(151,479)	93,617
Increase/(decrease) in creditors	100,810	83,282
Interest from investments	(6,372)	(437)
(Gain)/Loss on exchange rate movements	7,555	(13,447)
(Profit)/loss on disposal of tangible fixed asset	260	-
	(230,981)	(91,902)
Analysis of cash and cash equivalents		
Cash at bank and in hand	650,000	650,000
Cash in investments	1,134,608	1,367,922
	1,784,608	2,017,922

The notes to the consolidated financial statements on pages 30 to 46 form part of these consolidated statements.

Notes to the consolidated statements

For the year ended 31 March 2023

1. Company information

Family for Every Child (Family) is a charity and as such is a non-profit making organisation, limited by guarantee and therefore with no share capital. The number of members at 31 March 2023 is 46 and their liability on a liquidation is limited to £1 each.

Family is registered as a limited liability company in England and Wales under number 08177641 and its registered office is 75 King William Street, London, EC4N 7BE. The Company is a Public Benefit Entity registered with the Charity Commission under number 1149212.

2. Accounting policies

The principal accounting policies adopted in the preparation of the accounts are as follows:

(a) Basis of accounting

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities (SORP FRS 102) preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

Going Concern:

Family has adopted prudent financial planning assumptions and is working towards alignment of income and expenditure on a rolling basis. In August 2023 the Board reviewed an 15 month rolling forecast that includes a reforecasts of the budget for 2022/23 and projections to end of Sep 2024. The closing unrestricted fund balance as at end of September 2024 per this forecast is £1m. This expected closing unrestricted reserve is c15% higher than the minimum reserve balance required per our Reserve Policy.

Taking into consideration the closing financial position at 31st March 2023, and key financial assumptions and analysis by management, the Trustees are satisfied that Family for Every Child will be able to continue as a going concern for the foreseeable future and do not consider that a material uncertainty exists in relation to the ability of Family to continue as a going concern for the foreseeable future. Accordingly, it continues to adopt the going concern basis in preparing the financial statements as outlined in the report of the trustees on page 16.

(b) Consolidation

The financial statements have been prepared consolidating the result of the Charity and its subsidiaries undertakings Family Alliance and Family New Zealand Trust. The results of the subsidiary are consolidated on a line by line basis. See Note 18 for further details.

The entity has taken exemption from presenting its unconsolidated profit and loss account under section 408 of Companies Act 2006.

During the period other subsidiary companies, namely: EveryChild, EveryChild Trading Limited, The European Children's Trust (ECT) and The Christian Children's Fund of Great Britain (CCFGB) had no

significant transactions to report and were dormant. Hence they have not been consolidated in the accounts on the grounds of immateriality.

(c) Income

Income is accounted for when the Charity has entitlement, there is probability of receipt and the amount can be measured. Income is deferred only when the donor has imposed pre-conditions on the expenditure.

Residual legacy income is recognised at the earlier of the receipt of income, or notification of a distribution, or upon receipt of final estate accounts, and when it is probable that it will be received. Pecuniary legacies are recognised on receipt of income.

Gifts in kind are valued and brought in as income and the appropriate expenditure where the third party providing them bears a financial cost. The value placed on resources included in the Statement Of Financial Activities (SOFA) is the value to the Charity of the service or goods received. Family measured the value by estimating how much it would have had to pay for the service on the open market, unless this was difficult to estimate, in which case we have used the actual cost to the donor.

(d) Financial assets and liabilities

Financial assets and liabilities are initially recognised at transaction value and are subsequently measured where applicable at amortised cost. Financial assets held at amortised cost comprise cash at bank, together with trade and other debtors. Financial liabilities held at amortised cost comprise trade and other creditors. Financial assets and liabilities exclude statutory assets and liabilities, prepayments and deferred income. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

(e) Operating lease rentals

Costs in respect of operating leases are charged to expenditure over the term of the lease.

(f) Foreign currency

Assets and liabilities in foreign currencies are translated into sterling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the appropriate rate of exchange ruling at the date of the transaction.

Gains or losses resulting from conversion of foreign currencies have been dealt with in the Statement of Financial Activities.

(g) Critical accounting estimates and areas of judgement

Preparation of the accounts require the trustees and management to make significant judgements and estimates.

The items in the accounts where these judgements and estimates have been made include:

- the judgement that, subject to any evidence to the contrary, all expenditure incurred under signed funding agreement is recoverable from funders;
- estimates in respect of accrued expenditure;

- the allocation of office overheads and governance costs between charitable expenditure categories; and
- the judgement as to which costs should be capitalised in respect of intangible and tangible fixed assets as well as estimating the useful economic life of these assets.

In the view of the Trustees, none of the assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the presentation of the financial statements are as noted in note 2, Accounting Policies.

(h) Fixed Assets

Tangible fixed assets purchased for on-going use are capitalised, where cost exceeds £1,000, and disclosed at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets, less residual values, over their expected useful lives, on a straight line basis over four years.

Intangible fixed assets costing more than £1,000 are capitalised at cost. Intangible fixed assets include software costs. They are amortised over four years, their estimated useful lives.

(i) Investments

The cash and bank balance disclosed as current asset in the accounts reflects the working capital requirement. This was calculated as the sum of gross expenditure for three month, and the net income or expenditure for the twelve month period following the balance sheet date.

Cash and bank balance over and above the working capital requirement is classified as investment. Interest income on investment cash is credited or charged to the SOFA.

Investments in subsidiaries are valued at cost less provision for impairment.

(j) Impairment of fixed assets and investments

Fixed assets and investments are subject to review for impairment when there is an indication of a reduction in their carrying value. Any impairment is recognised in the SOFA in the year in which it occurs.

(k) Pension

On behalf of UK-based staff, the Charity contributes to UK defined contribution pension schemes administered by independent companies. It also makes contributions to similar schemes (such as superannuation schemes) in other countries for non-UK staff members. Non-UK based staff members who are not eligible to participate in any scheme due to their location receive 5% on top of their salary, as a contribution towards a personal pension plan. The pension costs represent the contributions payable by the Company to the schemes for the year and the total allowances paid to those non-UK based staff members in consideration of the pension benefit.

(l) Expenditure

All expenditure, inclusive of an element of non-reclaimable VAT, is recognised when incurred on an accruals basis.

Expenditure is disclosed under the headings: cost of raising funds and charitable expenditure.

Support costs including for the day-to-day operational management of the organisation and governance costs that are associated with the governance arrangements of the organisation and the strategic management of its activities have been allocated across SOFA headings based on the percentage of average staff headcount allocated to these headings. The allocation of the average staff headcount is based on a reasonable estimate by management.

Charitable expenditure is further analysed, based on management judgement, into the following:

- Focusing our action to make the most impact
- Growing a grassroots movement of local CSOs and practitioners to better achieve our goals
- Harnessing the power of digital to increase our effectiveness
- Delivering change by living our values

These categories reflect Strategic Objectives of the charity as set out and discussed within the Trustees' report.

The cost of raising funds relates to the costs incurred by Family in inducing third parties to make voluntary donations, as well as expenditure on any activities with a fundraising purpose. As indicated in the Trustees' Report, Family has a five year financial plan to secure its long term sustainability through prudent investment in new fundraising markets. This investment is shown separately as 'Sustainability Investments' in the cost of raising funds section in the SOFA.

(m) Grants payable

Grants payable are recognised as expenditure when there is a legal or constructive obligation to make the grant. Grant expenditure charged to the SOFA is in accordance with the terms and conditions attached to the individual grant agreements.

In general grant awards to members are recognised as expenditure in total in the financial year in which terms are agreed. In exceptional circumstances where grant payments are performance related, Family accounts for the liability on a performance basis to the extent that the conditions for performance are met.

(n) Funds

Unrestricted funds are 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 or which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the consolidated financial statements.

Note 2**Detailed comparatives for the statement of financial activities**

	Unrestricted	Restricted	Total
	2022	2022	2022
	£	£	£
Income from:			
Donations and legacies	2,994,805	279,416	3,274,221
Investments	437	-	437
Total income	2,995,242	279,416	3,274,658
Expenditure on:			
Raising funds			
Fundraising and communications	696,681	1,490	698,171
Sustainability investment	1,179,177	-	1,179,177
	1,875,858	1,490	1,877,348
Charitable activities			
Focusing our action to make the most impact	651,512	147,691	799,203
Growing a grassroots movement of local CSOs and practitioners to better achieve our goals	487,180	26,086	513,266
Harnessing the power of digital to increase our effectiveness	93,248	38,031	131,279
Delivering change by living our values	232,126	12,149	244,275
	1,464,066	223,957	1,688,023
Total expenditure	3,339,924	225,447	3,565,371
Net income / (expenditure)	(344,682)	53,969	(290,713)
Exchange rate gain / (loss)	13,447	-	13,447
Net movement in funds	(331,235)	53,969	(277,266)
Reconciliation of funds			
Total funds brought forward	2,077,925	153,508	2,231,433
Total funds carried forward	1,746,690	207,477	1,954,167

3. Income from donations and legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Individuals, legacies and gift aid	3,018,761	42,289	3,061,050	3,043,943
Corporations	14,225	320,070	334,295	230,278
	3,032,986	362,359	3,395,345	3,274,221

4. Income from investments

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Interest	6,372	-	6,372	437
	6,372	-	6,372	437

All income from investments is unrestricted for the current and prior year.

5. Analysis of expenditure

	Direct Cost	Support cost	2023 Total	2022 Total
	£	£	£	£
Cost of raising funds				
Fundraising and communications	468,683	64,744	533,427	698,171
Sustainability investment	917,889	126,796	1,044,685	1,179,177
	1,386,572	191,540	1,578,112	1,877,348
Charitable expenditure				
Focusing our action to make the most impact	859,669	168,093	1,027,762	799,203
Growing a grassroots movement of local CSOs and practitioners to better achieve our goals	461,173	136,491	597,664	513,266
Harnessing the power of digital to increase our effectiveness	134,257	39,592	173,849	131,279
Delivering change by living our values	157,227	65,346	222,573	244,275
	1,612,326	409,522	2,021,848	1,688,023
Total expenditure	2,998,898	601,062	3,599,960	3,565,371

6. Analysis of expenditure by cost type

	Direct Cost	Support cost	2023 Total	2022 Total
	£	£	£	£
Staff costs	1,287,694	213,131	1,500,825	1,476,763
Grants to members	262,123	-	262,123	192,722
Consultants, including to support member activities	151,436	10,663	162,099	252,049
Translation and interpretation	101,096	10,579	111,675	54,915
Travel and accommodation, including members	108,809	2,186	110,995	7,468
Legal and other professional services	2,115	81,395	83,510	72,621
Office accommodation and services	36,113	35,250	71,363	74,661
Human Resources, information technology and other business services	73,880	174,086	247,966	284,696
Equipment and supplies (including depreciation of fixed assets)	19,274	52,455	71,729	91,929
Communications including fundraising campaign related print and productions	926,023	4,462	930,485	1,015,812
Auditors remuneration (including VAT)	-	30,038	30,038	29,170
Other costs	30,335	(13,183)	17,152	12,565
Total expenditure	2,998,898	601,062	3,599,960	3,565,371

6a. Grants to institutions

	2023 Total	2022 Total
	£	£
Asociación Nacional Contra el Maltrato Infantil (CONACMI) (Guatemala)	19,839	1,500
Associação Brasileira Terra dos Homens (ABTH) (Brazil)	11,485	-
Association for Community Development (ACD) (Bangladesh)	5,224	5,000
Butterflies (India)	6,011	16,122
Center for the Prevention and Treatment of Child Sexual Abuse (CPTCSA) (Philippines)	776	11,350
Centre for Services and Information on Disability (CSID) (Bangladesh)	1,308	5,000
Challenging Heights (Ghana)	505	6,944
ChildLinK (Guyana)	(6,369)	15,662
Children Assistance Programme (CAP) (Liberia)	5,742	7,647
Children In Distress Network (CINDI) (South Africa)	19,851	-
Enfoque Niñez (Paraguay)	2,098	12,984
Farm Orphans Support Trust (FOST) (Zimbabwe)	21,610	6,194
Forum on Sustainable Child Empowerment (FSCE) (Ethiopia)	1,000	4,919
Foundation for Innovative Social Development Ltd (FISD) (Siri Lanka)	3,049	1,500
Hope Village Society (Egypt)	8,030	(960)
JUCONI (Mexico)	14,714	-
KoRoot (South Korea)	-	12,170
Legal Services for Children (USA)	-	10,288

METAdrasi – Action for Migration and Development (Greece)	2,000	13,114
Naba'a (Lebanon)	570	12,237
New Alipore Praajak (India)	1,724	6,500
Projeto Legal (Brazil)	12,647	10,676
Semya Khazdomu Rebenku (Kyrgyzstan)	-	5,756
Taller de Vida (TdV) (Colombia)	18,883	1,500
Undugo Society of Kenya (USK) (Kenya)	891	-
Uyisenga Ni Imanzi (Rwanda)	(1,675)	-
Voice of Children (VoC) (Nepal)	8,531	1,500
Hayat Sende	9,344	5,315
Fluchtlingsrat Niedersachsen	-	18,394
Other direct payments by Family - from grant budgets	-	1,410
First Step (Cambodia)	6,241	-
Paicabi (Chile)	(970)	-
For Our Children (Bulgaria)	85,000	-
ENDA Jeunesse Action (Senegal)	2,352	-
Gender Violence Recovery Centre - GVRC - Kenya	1,712	-
Total grants	262,123	192,722

7. Reconciliation of grants payables

	2023 Total	2022 Total
	£	£
Grants payables brought forward	90,660	52,121
Grants awarded during the year:		
Member organisations (see above)	262,123	192,722
Total grants awarded during the year	262,123	192,722
Grant payments during the year	(257,066)	(154,183)
Grant payables carried forward	95,717	90,660

8. Analysis of governance costs

	2023 Total	2022 Total
	£	£
Auditor's remuneration (excluding VAT)	30,038	29,170
Staff costs	67,700	95,245
Other direct costs	40,011	7,290
	137,749	131,705

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Payroll Details:	2023	2022
	£	£
Salaries	1,271,457	1,252,844
Social security costs	142,822	137,709
Pension costs	86,546	78,307
Redundancy costs	-	7,903
	1,500,825	1,476,763

The pension costs includes pension allowance too and superannuation on behalf of non-UK based staff members.

There were no redundancy payments made during the year (2022 - One). There were no unpaid redundancies as at the end of the year (2022 - nil).

The average number of staff during the year was:	2023	2022
	Number	Number
Charitable activities	19	16
Raising funds	9	10
Support functions and governance	5	5
	33	31

Employees earning more than £60,000 p.a:	2023	2022
£60,000 - £69,999	-	-
£70,000 - £79,999	1	-
£80,000 - £89,999	1	1
£90,000 - £99,999	1	1
	3	2

One employees earning more than £60,000 participated in a defined contribution pension scheme.

	2023	2022
Total earnings and employee benefits of key management personnel	366,738	375,035

Trustees' expenses and remuneration

The trustees received £Nil remuneration (2022 - £Nil). The total amount reimbursed in relation to certain travel and accommodation costs to attend Board meetings was £Nil to 0 trustees (2022 - £nil to 0 trustees). Suppliers refunded a total of £Nil in the year as a result of receiving credit notes for travel that they had previously been reimbursed for by the charity (2022: £nil).

10. Net income

	2023 Total	2022 Total
	£	£
Auditor's remuneration (excluding VAT)	25,032	24,308
Trustees expenses (note 9)	-	-
Depreciation and amortisation of fixed assets	24,043	22,349
Realised/unrealised loss (gain) on foreign currency	(7,555)	13,447
	41,520	60,104

11. Fixed assets

Group and charity	Intangible	Tangible	Total
	Computer software	Computers	
	£	£	£
Cost			
<i>Cost brought forward</i>	168,652	33,481	202,133
Additions	-	1,150	1,150
Disposals	-	(22,323)	(22,323)
<i>Cost carried forward</i>	168,652	12,308	180,960
Depreciation and Amortisation			
<i>Depreciation and Amortisation brought forward</i>	118,156	25,466	143,622
Depreciation	19,693	4,350	24,043
Disposals	-	(22,063)	(22,063)
<i>Depreciation and Amortisation carried forward</i>	137,849	7,753	145,602
Net Book value:			
<i>Net book value carried forward</i>	50,496	8,015	58,511
<i>Net book value brought forward</i>	30,803	4,555	35,358

All the above assets are used for charitable purposes.

12. Investments

	Charity 2023 £	Group 2023 £	Charity 2022 £	Group 2022 £
Market value at start of the period	1,368,022	1,368,022	1,460,067	1,460,067
Disposals	-	-	-	-
Cash investment released from / (to) working capital	(233,314)	(233,314)	(92,045)	(92,045)
Valuation gains	-	-	-	-
Closing valuation at end of period	1,134,708	1,134,708	1,368,022	1,368,022

Comprising

Cash and cash equivalents	1,134,608	1,134,608	1,367,922	1,367,922
Investment in subsidiaries (EveryChild Trading limited)				
Consisting of 100 shares at £1 each (note 18)	100	100	100	100
Closing valuation at end of period	1,134,708	1,134,708	1,368,022	1,368,022

13. Debtors

Group and Charity

	Charity 2023 £	Group 2023 £	Charity 2022 £	Group 2022 £
Trade debtors	7,784	7,784	-	-
Prepayments and accrued income	190,571	192,476	93,614	95,539
Goods and Services tax (GST) reclaimable - New Zealand	-	22,567	-	14,885
Gift aid reclaimable	118,959	118,959	63,295	63,295
Amount owed by subsidiaries	108,225	-	88,229	-
Other debtors	-	-	16,588	16,588
	425,539	341,786	261,726	190,307

14. Creditors: amounts falling due within one year

	Charity 2023 £	Group 2023 £	Charity 2022 £	Group 2022 £
Trade creditors	89,443	108,667	71,790	117,657
Taxes and social security and pension	26,754	26,754	29,045	29,045
Grants payable	95,717	95,717	90,660	90,660
Accrued expenses	34,086	57,512	37,776	45,785
Other creditors	20,364	24,544	27,869	29,526
Deferred income	100,289	100,289	-	-
	366,653	413,483	257,140	312,673

15. Group movement in funds

	At 1 April 2022	Income	Expenditure	Gain / (loss) on investment and exchange	Transfers	At 31 March 2023
	£	£	£	£	£	£
Restricted Funds						
Others (Transferred from EveryChild)	3,153	-	-	-	-	3,153
For works in Scotland	42,566	-	-	-	-	42,566
Children on the Move	81,683	103,612	(77,300)	-	-	107,995
Humanitarian Emergency Response - Ukraine	44,105	73,463	(89,580)	-	-	27,988
Preventing Sexual Violence	35,870	98,047	(117,439)	-	-	16,478
Skylight Appeal	100	385	-	-	-	485
Turkey earthquake appeal	-	5,927	-	-	-	5,927
Out of Shadow Index for LA	-	57,049	(71,964)	-	14,915	-
Evaluation toolkit	-	23,876	(23,876)	-	-	-
Total restricted Funds	207,477	362,359	(380,159)	-	14,915	204,592

Note: total Charity restricted funds amounts to: £173,508

Unrestricted funds

General fund	1,686,690	3,039,358	(3,219,801)	(7,555)	(172,915)	1,325,777
Designated fund	60,000	-	-	-	158,000	218,000
Total unrestricted funds	1,746,690	3,039,358	(3,219,801)	(7,555)	(14,915)	1,543,777

Note: total Charity results:

General funds: £1,089,727

Designated funds; £218,000

Total unrestricted funds: £1,307,727

Total Funds	1,954,167	3,401,717	(3,599,960)	(7,555)	-	1,748,369
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Note: Total Charity funds amounts for £1,481,235

Funding Purpose:

Designated fund: As discussed in the Trustee's report (Page 15), the trustees have made a decision to designate £218k (2022: £60k) of unrestricted funds to build the sustainable unrestricted funding stream that is core to Family's operating model.

Children on the Move: project bringing stakeholders to reflect on practice, generate learning and develop tools on (re)integration, helping practitioners to support children on the move.

Humanitarian Emergency Response - Ukraine: Providing emergency humanitarian support to organisations in Ukraine, Bulgaria and Moldova who are supporting Ukrainian children and families.

Preventing Sexual Violence: A core grant from Ignite Philanthropy to support our members work on prevention and responses to children who are victims of sexual violence.

Skylight Appeal: A restricted appeal to support the trauma work carried out by our member Skylight in NZ.

Turkey earthquake appeal: An emergency appeal, shared via online and our newsletter to generate funds in response to the earthquake in Turkey in February 2023.

Out of Shadow Index for LA: Using data from the Out of the Shadows Index, funding supported participatory and traditional advocacy activities are delivered in five Latin American countries to address the hidden issue of the sexual abuse of boys.

Evaluation toolkit: A grant supported the development of a toolkit which utilises a participatory approach to the evaluation of practice.

Group movement in funds (prior year)

	At 1 April 2021	Income	Expenditure	Gain / (loss) on investment and exchange	Transfers	At 31 March 2022
	£	£	£	£	£	£
Restricted Funds						
Others (Transferred from EveryChild)	3,153	-	-	-	-	3,153
For works in Scotland	42,566	-	-	-	-	42,566
Children on the Move	60,298	120,694	(99,309)	-	-	81,683
COVID-19 Emergency Response Fund	-	7,017	(7,017)	-	-	-
Community of Practice	7,858	-	(7,858)	-	-	-
Domestic Violence Toolkit	39,633	-	(39,633)	-	-	-
Humanitarian Emergency Response - Asia	-	18,227	(18,227)	-	-	-
Humanitarian Emergency Response - Ukraine	-	44,105	-	-	-	44,105
Preventing Sexual Violence	-	89,273	(53,403)	-	-	35,870
Skylight Appeal	-	100	-	-	-	100
Total restricted Funds	153,508	279,416	(225,447)	-	-	207,477

Note: total Charity restricted funds amounts to: £206,697

Unrestricted funds

General fund	2,017,925	2,995,242	(3,339,924)	13,447	-	1,686,690
Designated fund	60,000	-	-	-	-	60,000
Total unrestricted funds	2,077,925	2,995,242	(3,339,924)	13,447	-	1,746,690

Note: total Charity results:

General funds: £1,443,010

Designated funds: £60,000

Total unrestricted funds: £1,503,010

Total Funds	2,231,433	3,274,658	(3,565,371)	13,447	-	1,954,167
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Note: Total Charity funds amounts for £1,709,707

16. Group analysis of net assets between funds (current year)

Current Year	General Unrestricted	Restricted	Total 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Fixed Assets			
Tangible fixed assets	4,555	-	4,555
Intangible fixed assets	30,803	-	30,803
Investments	1,134,708	-	1,134,708
	<hr/> 1,170,066	<hr/> -	<hr/> 1,170,066
Net current assets			
Current assets	787,194	204,592	991,786
Current liabilities	(413,483)	-	(413,483)
	<hr/> 373,711	<hr/> 204,592	<hr/> 578,303
Total net assets	<hr/> 1,543,777	<hr/> 204,592	<hr/> 1,748,369

Note: Total Charity net assets:
Unrestricted: £1,307,727
Restricted: £173,508

Prior Year	General Unrestricted	Restricted	Total 2022
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Fixed Assets			
Tangible fixed assets	8,015	-	8,015
Intangible fixed assets	50,496	-	50,496
Investments	1,368,022	-	1,368,022
	<hr/> 1,426,533	<hr/> -	<hr/> 1,426,533
Net current assets			
Current assets	667,964	207,477	875,441
Current liabilities	(347,807)	-	(347,807)
	<hr/> 320,157	<hr/> 207,477	<hr/> 527,634
Total net assets	<hr/> 1,746,690	<hr/> 207,477	<hr/> 1,954,167

Note: Total Charity net assets:
Unrestricted: £1,503,010
Restricted: £206,697

17. Connected organisations

During the year, grants were made to a number of member organisations whose chief executive officers sit on the Board of Family. These members were Butterflies, Hope Village Society, Farm Orphans Support Trust, First Step Cambodia, Paicabi and Uyisenga Ni Imanzi. The amounts awarded in the year can be found in note 6 (a).

18. Subsidiary companies and results

EveryChild, EveryChild Trading Limited, ECT and CCFGB

EveryChild (registered charity number 1089879 and company number 4320643; registered in England and Wales) EveryChild Trading Limited (formerly TROTC Limited) (Company number 2702857; registered in England and Wales), The European Children's Trust (ECT) (registered charity number 803070 and company number 2485690; registered in England and Wales) and The Christian Children's Fund of Great Britain (CCFGB) (registered charity number 287545 and company number 1738194; registered in England and Wales) are subsidiaries of Family since 1 October 2016.

Two Trustees from the Board of Family for Every Child and the Chief Executive Officer of Family form the Board of Directors of EveryChild, EveryChild Trading Limited, ECT and CCFGB. Family owns the whole of the ordinary share capital of EveryChild Trading Limited, consisting of 100 shares, and is the sole member of ECT and CCFGB all of which are limited by guarantee and have no share capital.

During the year these companies were dormant and have no significant transactions to report. The relating SOFA and Balance sheets have £nil balances at the end of the period. Accordingly these subsidiaries have not been consolidated in the accounts on the grounds of immateriality.

Family Alliance

Family funded the set up and formation of a US-based not-for-profit organisation, called Family Alliance (Employer Identification Number (EIN) 46-5518730), in April 2014. Family Alliance's charitable purpose is "providing supportive and caring family environments for children by funding learning and research services of organisations that establish and share with others best practices in children's care, and establish and maintain such programs worldwide". This contributes to and is part of Family's charitable objects. Family's main aim in setting up Family Alliance is to widen its presence in the US philanthropic market and raise funds for Family to deliver its mission.

Family is the sole member of Family Alliance and has 100% of the voting power of the membership. It has full control over the by-laws of the organisation. One of Family's trustees sits on the Board of Directors of Family Alliance, while Family's Chief Executive Officer and two support staff provide in kind support in the development and administration of the organisation.

The Board of Family Alliance has committed to contribute to the implementation of Family's global strategic objectives through fundraising and external relations activities in the US, to raise the profile of children's care issues, and to promote Family's work.

Family provided net grant funding of £9,125 (2022 - £Nil) to Family Alliance during the year.

Family New Zealand Trust

In May 2017 Family funded the set up and formation of a New Zealand based charitable trust, called Family for Every Child New Zealand Trust (Family NZ) (Company No.2670471, Charity Reg. No. CC54645). Family NZ's charitable purpose is to promote the care, protection and development of children and young people who are without family care or who are at risk of losing family care. Family NZ's mission is to support the global work of Family to enhance the care of children worldwide. This will be achieved by mobilising supporters, donors and partners in New Zealand through fundraising activities and through building strategic partnerships in New Zealand.

One of Family's trustees and the CEO of Family are on the Board of Directors of Family NZ. Family has the power, through the trust deed of Family NZ, to remove trustees from the Board of Family NZ and Family's consent is required before Family NZ's Board appoint new Trustees. The Board of Family NZ has committed to contribute to the implementation of Family's global strategic objectives through fundraising activities in NZ, to support and promote Family's work globally. Family's staff provide in kind support in the development and administration of the organisation and delivery of fundraising activities.

As discussed in the Trustees report, by the end of March 2023, we had over 12k supporter base giving a total of £1,038k (2022 - £978k) during the financial year. Family NZ granted this income to Family to support its charitable activities.

Family provided net grant funding of £1.035m (2022 - £1.275m) to Family New Zealand Trust during the year.

A summary of the results of Family Alliance and Family New Zealand Trust, which have been consolidated into these financial statements, are shown below:

(a) Summary of the results of Family Alliance and Family New Zealand Trust

	Family Alliance		Family NZ	
	2023 Total	2022 Total	2023 Total	2022 Total
	£	£	£	£
Income from donations				
Donation from Family for Every Child	9,125	-	1,035,112	1,274,544
Individual Giving	-	-	1,037,958	978,032
Government grants	-	-	-	-
Total income	9,125	-	2,073,070	2,252,576
Expenditure on				
Raising funds	8,590	4,372	990,813	1,108,937
Charitable expenditure	-	-	1,037,958	978,032
Total expenditure	8,590	4,372	2,028,771	2,086,969
Net income / (expenditure)	535	(4,372)	44,299	165,607
Exchange rate gain / (loss)	(39)	279	(7,516)	(1,435)

Net movement in funds	496	(4,093)	36,783	164,172
Funds brought forward	(444)	3,649	230,300	66,128
Funds carried forward	52	(444)	267,083	230,300

(b) Summary of the results of Family Alliance and Family New Zealand Trust

	Family Alliance		Family NZ	
	2023 Total	2022 Total	2023 Total	2022 Total
	£	£	£	£
Assets				
Current assets				
Debtors, prepayments and accrued income	-	-	2,048	53,655
Cash and bank	15,716	13,995	382,001	357,417
Total current assets	15,716	13,995	384,049	411,072
Liabilities	(15,664)	(14,439)	(116,966)	(180,772)
Net assets	52	(444)	267,083	230,300
Total unrestricted funds	52	(444)	267,083	230,300

Reference and administrative details

Board of Trustees

Chair

Rita Panicker (Chair term starting from March 2023)

Rekha Nathoo (Chair term ending March 2023)

Vice Chair

Blessing Mutama (Chair term starting from March 2023)

Zenaida Rosales (Vice Chair term ending March 2023)

Other trustees

Abla El-Badry

Chamreun Yaim

Chaste Uwihoreye

Ian Hanham (Treasurer term ending March 2023)

Iván Zapata Zamora

Joanna Trigg

Nick Scott

Patrick Obonyo

Phil Crosby (Treasurer term starting March 2023)

Ron Gutierrez

Stella Duque Cuesta (term ending March 2023)

All trustees give their time voluntarily and no trustee benefits from the Charity. Trustee expenses in relation to Family are set out in note 9 to the financial statements.

Executive officers

Chief Executive Officer

Amanda Griffith

Head of Fundraising & Communications

Andrea Thompson

Director of Alliance Programme

Lopa Bhattacharjee

Director of Finance and Corporate Resources

Katanu Mwosa

Professional advisors

Auditors

Crowe U.K. LLP

55 Ludgate Hill

London

EC4M 7JW

Solicitors

Bates Wells Braithwaite
10 Queen Street Place
London
EC4R 1BE

Bankers

Lloyds Bank
39 Threadneedle Street
London
EC2R 8AU

Registered office

75 King William Street
London
EC4N 7BE

Charity Registration Number: 1149212

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Thank you

The generosity of individual donors and organisations enables our alliance to continue our work towards achieving change for children and families around the world. We would like to say thank you to all of the individuals who have supported us. We also wish to extend our heartfelt thanks to the following organisations, who have enabled us to support children and families over the last year:

Comic Relief

Ignite Philanthropy: Inspiring the End to Violence Against Girls and Boys,
a project of New Venture Fund

Out of the Shadows Advocacy Fund

Miracle Foundation

Harrison Frank Family Foundation

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