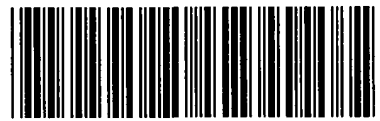


Frontline

# Annual report and accounts 2020-21

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Frontline is a social work charity working to ensure that all children in England have a safe and stable home, and that their life chances are not limited by their social or family circumstance.

We create social change for these children and their families by developing excellent social work practice and leadership through our programmes, and by building a movement of leaders in social work and broader society as part of our Fellowship.

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## Welcome from our chief executive, Mary Jackson



For some of us this has been a year of two halves, as we relished the opportunity to regain some sense of normality towards the end of summer of 2021, having hopefully emerged from the worst of the pandemic. However, the hardships faced by many as a result of Covid-19 cannot be understated – the pandemic has made inequalities even more stark, with families dealt the most difficult hand feeling the impact the most. These are the families who need the best possible social work support.

And social workers have stepped up to meet that need. While there have definitely been significant challenges, there have also been unexpected opportunities, with social workers having much more flexibility in the way they work. We have seen a creative and resourceful workforce collaborating with other agencies more closely and trialling innovative, hybrid approaches to best support children and families.

This is the kind of innovation we encourage and nurture at Frontline. Our participants and growing community of fellows are effecting change and innovating in new and exciting ways, continuing to hone their skills and develop as leaders. Our philanthropically funded Innovation Lab continues to back fellows' innovations, supporting them to bring fresh ideas into the sector and turn them into tangible outcomes that positively impact children and families. This work is key as we continue to drive towards our goal of 4,000 impactful fellows and raising the profile of this amazing profession.

Now settled into the privileged position of leading the charity as CEO, I am hugely proud of all that we have achieved over the last year. I am also proud that all we have done has been underpinned by our continued commitment to racial diversity, and inclusivity more broadly. We will continue to work towards becoming a truly anti-racist and anti-oppressive organisation, internally and across our programmes.



None of this would have been possible without the hard-working, skilled and dedicated team I have worked alongside, or without the continued support of those who make our work possible. I would like to thank the Department for Education, our funders and local authority partners for all their backing to date. I am looking forward to the new partnerships we will undoubtedly make along the next steps of the Frontline journey.

I would like to say a special thanks to Baroness Camilla Cavendish, who has stepped down as chair of the board this year. Camilla has played a vital role in leading Frontline across the last four years, as we have grown, developed and increased our impact. I am delighted to announce that Lord Tony Hall has been appointed as Frontline's new chair of trustees. Tony has vast experience in running organisations and boards, as well as strong networks and contacts across a wide range of stakeholders. The board and I know that with these, and his clear enthusiasm for Frontline and his passion for the charity's work, he will lead us well on the next phase of our journey as we continue to strive to create lasting social change for children and their families.

I would also like to welcome our two new trustees – Cordie Gwilym, who brings her experience of statutory social work, and Sir John Timpson, owner and chair of Timpson and, with his late wife, a foster carer for over 30 years. It is a privilege to work alongside our new and existing brilliant trustees who have done so much to support young people in need of a safe and stable home.

Most importantly, I would like to thank everyone who has made a difference to children and families this year. We have seen the tenacity, commitment and creativity of those working with families in the most demanding of circumstances. We have also seen that it is possible to do things differently, to adapt and be creative. We want to harness this creativity to realise the enormous potential of innovation to improve the outcomes of children and families, which we know is possible if we work together.

## Trustees' report

### Our vision

As England's largest social work charity, our vision is of a society where no child's life chances are limited by their social or family circumstance. Our mission is to create social change for children who do not have a safe or stable home, by developing excellent social work practice and leadership.

That's why, through the Frontline, Firstline and Headline programmes, we train new and existing social workers, social work managers and senior leaders to bring an innovative approach to social work with children and families. Together, they form a well-structured series of leadership development opportunities that we believe are fundamental for those within the sector, whether working directly with children and families, influencing decision-makers or bringing about system-wide change. We are working to raise the status of this life-changing profession, and to ensure that the workforce is a better reflection of the children and families it serves.

Everyone who completes one of our programmes joins the Fellowship, becoming part of a growing community of 1,900 individuals working to drive broader change for children and families inside and outside of local authority social work.

The trustees have had due regard to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011 and in the following report explain how the charity has worked towards its purposes for the public benefit.



## Strategic report

### Key achievements and performance in 2020-21

This report reflects activity and achievements from September 2020 to August 2021.

### 2025 strategy

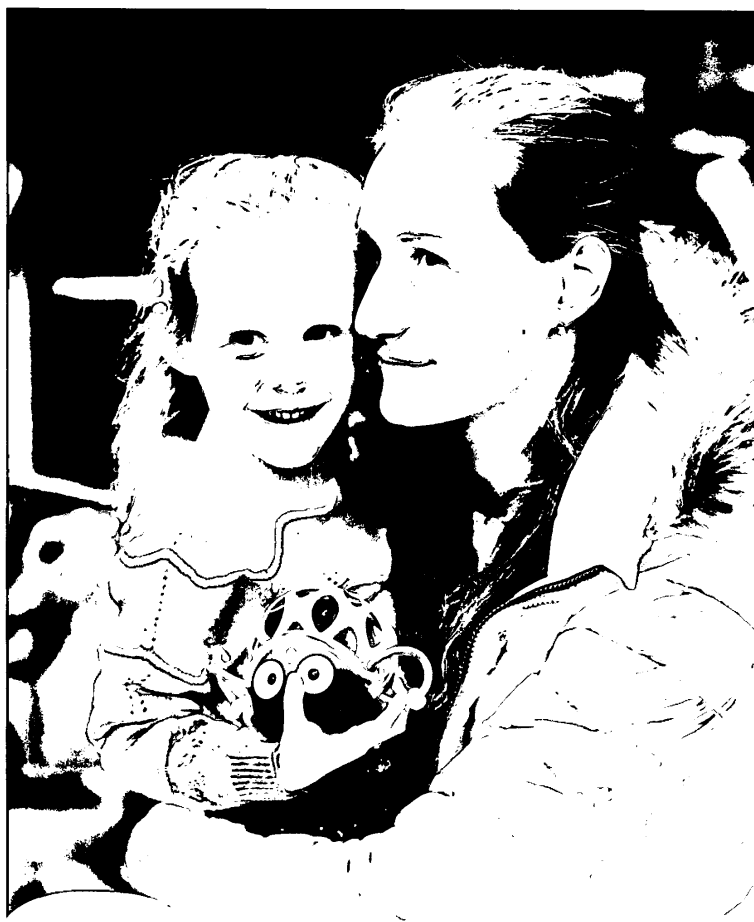
Last year we began formally implementing our 2020-25 strategy, with everyone in the charity working towards our goal of having 4,000 impactful fellows by 2025. Our Fellowship is now just under 2,000 strong, and as this number continues to grow so too does fellows' collective influence and potential to drive real change. To maintain this level of growth and impact we need to continue to bring 600+ people through our programmes each year, developing excellent social work practice, leadership and innovation, and to support our employees to work to the best of their ability to achieve our mission.

### 600+ people complete programmes annually

Since its inception, Frontline has grown organically and at a remarkable pace. Now that the organisation is well established, the senior leadership team (SLT) identified a need to restructure the areas of the organisation directly responsible for delivering the Frontline programme and local authority partnerships to streamline operations. The aim was to enable teams to deliver greater quality and consistency for both local authority partners and programme participants. The most significant of these changes involved consolidating the Frontline programme delivery team from six regional teams to two, North and South, and the creation of a new and separate partnerships team focusing exclusively on driving deeper, longer-term relationships with local authorities across all of our programmes.

With these changes in place, and despite the ongoing impact of the pandemic, over 400 of the 2020 Cohort completed year 1 of the Frontline programme, registering as newly qualified social workers and moving on to their Assessed and Supported Year in Employment (ASYE) year. Our university accrediting partner, Lancaster University, and external examiners once again commended us on the quality of participant work, the rigour of our assessments and the quality of our feedback.

We were particularly successful at attracting applications for the 2021 Cohort of the Frontline programme, so much so that we were able to close the recruitment window by December, earlier than in past years. We took a more targeted regional approach, achieving all local and regional targets agreed with our local authority partners based on community demographics. We were delighted to enter into partnership with six new local authorities – Barking and Dagenham, Bolton, Devon, North Lincolnshire, Sefton and Southampton. Across our existing partnerships, one in four local authorities increased their intake of participants on the programme.



Our teaching and delivery across all aspects of the Frontline programme continues to harness the digital improvements and technologies we implemented in the height of the pandemic. All assessment and selection centres were moved online with no adverse impact to pass rates, an approach we plan to continue for 2021-22. Similarly, our 2021 summer institute was delivered online, with 450 participants securing their place and starting their journey into the profession. We introduced and ran a new series of webinars to familiarise participants with the programme, social work and working life within children's services in a local authority.

The Firstline programme continued its exceptional growth, with high demand from our local authority partners. From September 2020 to August 2021, 90 social work managers completed the programme, which was delivered online. Feedback continued to be excellent, with a 95% satisfaction score from Firstline Leaders in this cohort. This, along with an even higher number of 92 individuals joining the Spring 2021 Cohort, demonstrates how valued and sought after the programme is by our local authority partners and social work managers.

Building on this success, in 2021 we expanded our offering by developing the Headline programme. The first and only of its kind, Headline is aimed at high performing heads of service (or equivalents) who have oversight of social work teams and lead the strategic direction of social work in their local authority. The programme will equip leaders with the skills and knowledge to tackle the most common and persistent challenges they face, ultimately better enabling them to develop teams that create social change for the children and families they serve. Demand for places on the first cohort of the programme was exceptionally high, and we were thrilled to have exceeded our target of 20 places, with 24 heads of service starting the programme in autumn 2021. This again highlights both the need and hunger for leadership development programmes in social work, and the strong position Frontline is in to deliver them.

## Develop excellent social work practice and leadership

The quality of our programmes, and the continued development of our fellows, are essential in helping social workers and managers to do, or to lead those doing, excellent social work. To better reflect the position of social work both in decision-making and strategic oversight within Frontline, we created the new role of chief social worker. The chief social worker will also lead the fellowship team, enabling us to shape and share social work knowledge and expertise beyond our formal programmes and amplifying the impact of our fellows through a continued commitment to excellent practice, leadership and innovation.

We believe that relational, systemic social work practice is at the heart of ensuring excellent social work practice and leadership, and this therefore remains at the core of all our programmes and provides both the theoretical and practice bases of the Frontline programme curriculum. We continue to build on our existing theories and models in a way that improves the participant experience and, ultimately, their social work practice. We have therefore been working to further build upon and improve our curriculum design and pedagogic approach. One way we have done this is by introducing a new model of teaching and learning known as deliberate practice across all our programmes. The definition of deliberate practice we have adopted is: 'Practice activities that maximise improvement throughout development toward expert performance' (Anders Ericsson, 1993). In other words, activities where the practitioner deliberately, purposefully, and mindfully seeks out new challenges to enhance their expertise in ways that require sharp concentration and real effort.

As the Frontline programme is the only route into social work with a specific focus on child protection, we have also drawn on recent research to incorporate more teaching on risk, specifically contextual safeguarding and assessment of risk and the multifaceted factors associated with abuse and harm. Participant feedback from the 2020 and 2021 summer institutes saw a 17% increase in how confident and prepared participants felt in this area as they began working in a local authority setting. Satisfaction results across year 2 participants continue to improve, with 96% stating they were very satisfied after we increased the support available to them as they worked to complete their ASYE against the backdrop of the pandemic.



We are proud of all the partnerships we have with local authorities across England, and continue to explore new ways of working that encourage open dialogue and create an environment which supports and promotes excellent, relationship-based social work practice.

This included offering additional sessions with practice tutors, extra coaching sessions and a flexibility with deadlines wherever possible.

We also introduced multiple new support structures (in addition to those already in place) for all of our ethnic minority participants as part of our continued commitment to becoming a truly anti-racist organisation. These were identified by our newly created racial diversity and inclusion steering group, set up in the summer of 2020 and chaired by our chief social worker with the aim of reviewing our programmes through the lens of anti-racism. Details of all the actions and improvements we committed to and have been implementing can be found in our Racial Diversity and Inclusion Action Plan on our website.

We are proud to have shared the learning related to good practice on race and racism that has emerged from the racial diversity and inclusion steering group. The meetings have been opened up to colleagues from local authorities and the Department for Education to share the actions and improvements we are taking to tackle racism. In February we launched our inaugural Frontline exChange which brought together almost 300 fellows and participants to explore and learn more about anti-racist and anti-oppressive social work over three days of online sessions. This work with stakeholders will continue and further shape how we teach, talk about, support and continue to commit to being actively anti-racist.

We continue to take a collaborative approach across all our work. We are proud of all the partnerships we have with local authorities across England, and continue to explore new ways of working that encourage open dialogue and create an environment which supports and promotes excellent, relationship-based social work practice. As well as continuing to share our learning and insights with our partners, more of our staff and fellows have shared their expertise with the wider sector and decision makers than any other year. This includes speaking at the All Party Parliamentary Group for social work, giving evidence at House of Lords' enquiries, speaking at sector conferences and being part of, alongside other academics and social work leaders, a 'Task and Finish group' set up by Social Work England. This group reviewed the qualifying education and training standards for the sector and was a fantastic opportunity to contribute our learning and expertise to the development of national standards.

## Enabling sector wide innovation

We are also pleased that the online events and training we created during the height of the pandemic for our fellows have sustained and often increased their levels of engagement. Our fortnightly virtual coffee breaks, open to all social workers in England, continue to be well attended and have covered topics such as intersectionality and social work, trauma and the brain, and domestic abuse. Our Fellowship Practice Network continues to go from strength to strength, offering in-depth workshops and tailored training sessions for fellows and other social workers to ensure their continued development and dedication to the highest quality practice. We held two retreats for fellows on systemic practice and multi-agency working. These were paired with a series of online workshops, followed by six months' support to drive the development of projects to maximise the positive impact they have on children and families.

Our Innovation Lab, a dedicated space for fellows to develop and implement initiatives that create lasting social change for disadvantaged children, continues to grow. Innovations range from initiatives that develop sustainable change at a local level, to those that have the potential to create broader systemic change, both within the statutory sector and wider society. Innovations which we have supported so far include an initiative to help remove excessive bureaucracy and free up social worker time in local authorities, and a productivity and wellness app which aims to support social worker organisation and reduce burnout.

We continue to offer a range of coaching options for fellows: emergency coaching for those at risk of leaving their local authority social work position; career development coaching to help prepare for a more senior role; leadership coaching specifically for fellows from ethnic minority backgrounds; and innovation coaching as part of our Innovation Lab.



**Crescendo** is an approach influenced by the Buurtzorg community nursing model in the Netherlands, focused on supporting local authorities to implement small changes to reduce bureaucracy and, at a whole service level, increase time spent with families. The team, made up of fellows from West London and Lincolnshire, identify what gets in the way of social workers doing their best work, from the standpoint of those workers knowing best and being the experts. Once clear on barriers, they move to identify the next steps to deliver improvement, and empower local teams to embed these changes in their services. Examples of impact they've had already include unwieldy forms being simplified, and duty systems being redesigned. They are currently working with three local authorities, Warrington, Wandsworth and Tower Hamlets, and plan to broaden their reach in the coming year.



**Thrive** is an app in development to help social workers manage workload and be more aware of their wellbeing to avoid the risk of burnout and absence from work through illness. There are three main modules - 1) A case tracker with all reports due, that automatically updates and syncs to local authority computer systems 2) The 'Daily Thrive' wellbeing tracker that allows staff to share and reflect on their mood/challenges/how supported they feel, helping capture issues early and find a preventative approach 3) A pocket book of resources frequently used in direct work with families for easy reference. Tooba, the fellow leading the project, is currently in the development phase of the app, and will be looking to do trials in local authorities by the middle of the year.



**Now Foster** involves a new approach to recruiting foster carers, focusing on reaching demographics that have been targeted less in the past. Beth and Laurie, the fellows leading on the project, are now planning to run a number of focus groups and YouGov polls to show the need for this initiative. They hope this, along with additional market research, will highlight the misconceptions that affect people's decision to foster, and the challenges that carers face in the registration process. These learnings will be incorporated into the next stage, where they are planning to pilot in several local authorities.



**Seen Heard Believed** is an initiative that creates trauma-informed early help services, focused on creating stability for families by breaking the pattern of frequent escalation and de-escalation of cases. The lead fellow, John, has already been trialling this approach in Middlesbrough, the local authority in which he is a service manager. In order to expand and further embed the initiative, John is now looking to recruit a social worker to lead on the approach.

## Support employees to achieve goals and ensure Frontline is sustainable

### Our people

None of this work would have been possible without continual efforts to improve both our ways of working as a charity and supporting our staff to work to the best of their ability. We are proud of the way all of our employees seamlessly adapted to new ways of working during the pandemic, and how well they reported feeling supported during this time.

We continue to develop our excellent line managers, as well as creating more development opportunities for officer level roles. Drawing inspiration from our programmes and culture, we've designed bespoke training packages for coordinators, officers and managers to develop and practice skills in influencing and building effective relationships and professional authority. Developing leadership skills continues to be a vital part of our work; we've invested in a bespoke leadership training programme for our principal practice tutors,

funding for coaching qualifications as well as continuing to offer coaching to all employees.

To help our people do their best work, we continue to embed our culture of freedom and responsibility. By updating our performance appraisal process to a more informal quarterly conversation, everyone who works at Frontline is getting more frequent feedback on how they're doing while identifying what support and development they need. At each conversation, employees reflect on how they are contributing to a culture of freedom and responsibility. A move to using Objectives and Key Results to help us set more frequent and better team goals has helped us work together more effectively and cohesively as an organisation and hold each other to account. We are now reviewing and updating our culture, gathering feedback from the whole organisation and our board of trustees.



Ensuring that we continue to build an inclusive culture that encourages, supports, and celebrates diversity, and where everyone at Frontline (and on our programmes) feels empowered to bring their full, authentic selves to work has been a key focus for us across the year. We have an overarching internal diversity and inclusion strategy, managed by our diversity and inclusion group, with input from our employee-led affinity and action groups (Black, LGBTQ+, wellbeing and mental health).

We have implemented a range of initiatives from our racial diversity and inclusion action plan to help us become a truly anti-racist organisation, including:

- Running a mentoring scheme specifically for ethnic minority colleagues, which 100% of the mentees rated as either 'Excellent' (56%) or 'Good' (44%)
- Adopting the Halo Code and name pronunciation links in email signatures
- Delivering anti-discrimination and allyship in action training for all employees

We have also invested in a partnership with Flair, a people analytics company that measures how anti-racist an organisation is through employee surveys, to add more rigour and evidence to our strategy going forward.

We are pleased that we have increased the number of ethnic minority employees from 16% to 26% from April 2020-April 2021.

Our fortnightly gatherings have provided a space to prioritise information sharing and to strengthen relationships across the organisation. We use these spaces to have open and reflective conversations about all areas of our work, and ensure all employees are aware of key areas of focus beyond the work of their team. A focus on interaction and engagement has resulted in greater opportunities for discussion and a stronger commitment to our organisational culture of freedom and responsibility.

### Sustainability

We continue to be grateful for the funding from the Department for Education and local authority partners to enable us to deliver our Frontline and Firstline programmes.

Our work to create social change through the Fellowship is all thanks to our philanthropic funders. 2020/21 was a challenging year for fundraising across the charity sector, with many funders either pausing their giving, or diverting resources towards direct COVID relief programmes. Despite the challenging landscape, we were delighted that during this financial year, all of our long-term major funders chose to renew their grants to Frontline, some with new multi-year commitments. We were also delighted to welcome three new trust funders to our community of donors. Their interest in supporting the growing number of projects emerging from Frontline's Innovation Lab, was also hugely encouraging.

After eight years with the same visual identity, we also took the opportunity to update our look and feel in 2021. We brought all our programmes and activities under one new logo to show that Frontline is connected and cohesive across our different teams and work areas. Our new logo, typeface, colours and imagery style have been designed to position Frontline more clearly as a charity working to create social change for children and families.

### Five highest scoring questions

My manager cares about my well-being

4.5/5

People in my area do their best for Frontline

4.6/5

My manager is honest when dealing with others

4.6/5

My manager recognises and comments when I do good work

4.5/5

My manager is open to receiving feedback from me

4.5/5



## Plans for the future

2022 holds many more exciting developments in store at Frontline, as we continue to deliver our 2020-25 strategy. We are already seeing strong applications for the 2022 Cohort of the Frontline programme, and are pleased that we have seen a rise in prospective participants from ethnic minority backgrounds. In early 2022 we will be launching an early engagement campaign particularly aimed at increasing awareness of social work to men of all backgrounds and women from ethnic minority backgrounds, with the aim of increasing diversity in social work more broadly as well as within future Frontline programme cohorts. We will be continuing to implement our updated curriculum within the Frontline programme to ensure that participants' learning is embedded in theory in a way that best enables them to hit the ground running.

We are looking forward to welcoming two new cohorts to the Firstline programme in 2021, and to leading our first Headline cohort through their journey on the programme. We are also delighted to announce our new Innovation programme. Specifically for fellows and delivered through our Innovation Lab, the programme aims to increase the quality and quantity of ideas coming through the innovation pipeline and harness the power of peer-to-peer collaboration and networking in creating successful innovations.

Our experience of supporting the current initiatives set up through our Innovation Lab has shown that there is a need for innovators to receive more support in specific areas such as funding streams, stakeholder engagement and evaluation. Across the course of six months, the programme will provide workshops, one-to-one mentoring and group surgeries to support on these areas of need and other identified challenges. The programme culminates with the chance to pitch to Frontline's Innovation panel in April 2022 and an opportunity for some of the most impactful and well-developed innovations to receive further support. This could, thanks to the generous support of our philanthropic funders, include financial grants. The first cohort consists of 18 fellows, and we are hoping at least 25% of the ideas presented will be taken on as Frontline-supported initiatives.

We are increasing our focus on evaluation to better measure and demonstrate the impact of our programmes on participants, their social work practice and ultimately on children and families. To enable this, we have doubled the size of our evaluation team to include a data officer and impact lead, allowing our experienced staff to focus in depth on the full breadth of our work in order to accurately evidence our impact. We are adding measures across our programmes to clearly capture the impact of our programmes, to identify ways we can improve and share our learning with others in social work. All of our work will continue to have children and families at the heart as we strive to create social change through excellent social work leadership and practice.



## Income and expenditure

During the year Frontline generated £1.4m of net income in line with our plans. Our income for the year was £23.5m, representing growth of 3% on the previous period, with the principal source of income being the central government grants and contracts for our Frontline and Firstline programmes. The growth in income reflects the increased number of participants on the Frontline programme.

Our £1m of income from charitable foundations, individual donors and pro bono supporters has enabled us to continue to increase our impact by providing coaching support to consultant social workers and participants in the second year on the Frontline programme and support fellows with professional development, practice with children and families and innovations. In addition, philanthropic funding has enabled us to raise the profile of the social work profession, enhance the Firstline programme, improve our organisational sustainability and develop internal systems.

Based on ongoing contracts for the Frontline programme, we have confirmed core programme income until at least 2023.

Frontline had total expenditure of £22.1m in the period. 8% of charitable expenditure went on participant recruitment and 89% on participant leadership development, of which 46% was spent on participant bursaries. The bursaries are awarded to all participants at a fixed regional amount to support them in year 1 of the Frontline programme.

Our support costs amounted to £2.5m, including £0.1m of pro bono support, and have been allocated as detailed in note six to the accounts. Our expenditure on staff costs was £7.6m. The average FTE of employees increased by 5% over the course of year, as a result of the growth in scale of the Frontline programme.

At 31 August 2021, the charity had net current assets of £6.2m. In line with our cash management policy, surplus cash is invested in fixed rate deposits generating low risk returns. At 31 August 2021 the charity held total funds of £6.3m, represented by both restricted and unrestricted funds.

### Restricted funds

Restricted funds are those that are subject to special trusts specified by the donor and can only be used for the specified purpose. The charity had no restricted funds at the end of the year.

### Unrestricted funds

Unrestricted funds are available to use for the purposes of the charity as the trustees see fit. The charity had free reserves of £4.1m at the end of the period. In addition, at 31 August 2021 the charity had designated funds of £2.1m and held £0.1m of funds as tangible fixed assets.

### Reserves policy

The charity holds free reserves in order to:

- provide working capital to finance day-to-day operations;
- provide a safeguard against the risks of unforeseen liabilities and expenditure and shortfalls in income; and
- cover the costs of wind-down of one or more programmes in the event of key funding being curtailed.

The necessary level of free reserves is determined by conducting a risk-based assessment of factors likely to reduce income or increase expenditure, working capital requirements and the costs associated with programme wind-down. The trustees have therefore set a free reserves target of £4.2m, to be reviewed every 12 months. The charity's free reserves at the end of the year were £4.1m which is 98% of the target.

During the period, the trustees have designated a further £1m of currently held reserves to be spent on delivering Frontline's five-year strategic plan through our 'transformation activities'. These designated funds will be spent on a number of activities including development of new leadership programmes, accelerating the impact of our fellows by backing their promising ideas to improve safety and stability for children, and improving the quality and efficiency of our existing programmes.

Having considered the level of our free reserves, cash flow forecasts and the stability of future income streams, the trustees consider the charity to have sufficient resources to continue for the foreseeable future. The accounts have therefore been prepared on the basis that the charity is a going concern.

### Risks and uncertainties

The trustees have overall responsibility for risk management but also recognise that for risks to be identified and managed successfully, there needs to be shared accountability throughout the organisation. The finance, audit and risk committee has been delegated the authority to review the risk management systems and make appropriate recommendations to the board.

In line with our risk management policy, a risk register is maintained that captures the nature of the risk, its likelihood and impact, and mitigations that are to be put in place to reduce the likelihood and/or impact. The risk register is reviewed by the senior leadership team on a monthly basis and by the finance, audit and risk committee on a quarterly basis.

The key risks that we identified, and were managing and mitigating were:

- Impact of COVID-19 pandemic on the progression and experience of Frontline programme participants, in particular due to reduced opportunity for face-to-face work. Mitigating actions taken include various programme adjustments, introduction of placement scrutiny committee and an increased support offer to participants.
- Failure to continue to consistently deliver high-quality, continuously improving programmes. Mitigating actions being taken include regular and comprehensive surveying of stakeholders, investment of resource in curriculum development and development of quality assurance framework.



#### Impact of Brexit and COVID-19

The trustees consider that there will be no significant impact on the charity as a result of the United Kingdom withdrawing from the European Union.

The ongoing COVID-19 pandemic did not have a significant financial impact on the charity in the 2020-21 financial year. This is not expected to change in the future. In particular, Frontline responded to these events by adapting its programmes to be delivered virtually when necessary.

### Structure, governance and management

The Frontline Organisation is a registered charity and company limited by guarantee in England and Wales. It is governed by its Memorandum of Association and Articles of Association, last revised in November 2016. The charity's trustees are also its members and the company directors. This annual report contains the information required by company law in a directors' report. Any person who is willing to act as a trustee, and who would not be disqualified from acting, may be appointed

by a majority decision of the trustees. Absolute Return for Kids (ark) has the option to nominate up to two candidates for appointment as trustees. One position on the board is reserved for a Frontline fellow. The trustees take into account the skills and composition of the board when making such appointments. New trustees receive a comprehensive handbook that helps them to understand both the organisation and their own responsibilities. They also meet with key management personnel.

The trustees are responsible for the governance and strategic direction of The Frontline Organisation and



make decisions in accordance with the provisions of the Companies Act 2006 and Charities Act 2011. The board meets at least four times a year. Day-to-day management is delegated by the trustees to the chief executive and some matters are delegated to the board committees in line with their terms of reference. The board committees in operation during the period were:

**Finance, audit and risk committee:** this committee meets on a quarterly basis and is responsible for reviewing annual and longer-term budgets, monitoring financial performance and reviewing the charity's financial controls and risk management.

**Programme quality committee:** this committee meets at least three times a year and additionally as necessary. It is responsible for providing guidance and challenge on programme content and delivery, in order to improve programme quality.

**Safeguarding, policies and complaints committee:** this committee meets at least once a year and additionally as necessary. It is responsible for monitoring organisational policies and reviewing key policies that are not reserved for the board or another committee or delegated to the executive. It is responsible for monitoring complaints against Frontline and any instances of whistleblowing. It is responsible for monitoring Frontline's compliance with its safeguarding policy and with applicable regulations.

**Remuneration committee:** this committee meets at least once a year and considers the pay and remuneration of the senior leadership team and charity-wide pay increases. The level of remuneration for the senior leadership team is determined by taking into account the size of the team they oversee, their role responsibilities and a market comparison. Decisions are taken in line with the charity's pay and promotion policy and role bandings. As part of our people policies, Frontline has developed a job family that outlines the starting salary at which all roles will be advertised. We developed this through internal and external benchmarking against other similar sized organisations.

**Nominations committee:** this committee meets once a year or more frequently if required. It evaluates the suitability of all proposed trustee nominations and determines and addresses any key strategic skills shortages of the board. We are proud to have such a skilled and diverse group of trustees, with three women and three coming from Black, Asian and minority ethnic backgrounds at the time of writing this report, on a board of eleven.

## Statement of trustees' responsibilities

The trustees, who are also directors of The Frontline Organisation for the purposes of company law, are responsible for preparing the trustees' report (including the strategic report) and financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare the annual report and financial statements for each financial period which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

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

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity

and ensure that the financial statements comply with the Companies Act 2006. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are not aware of any relevant audit information that has not been disclosed to the charity's auditors. The trustees have taken all the steps that ought to have been taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' report on pages 4-19, including the strategic report, is approved and signed on behalf of the board of trustees by:

*Tony Hall*

Tony Hall (Apr 14, 2022 12:00 GMT+1)

**Tony Hall**  
Lord Hall of Birkenhead CBE

Trustee and Chair, Frontline

Date: 14-Apr-2022



Reference and administrative details

<b>Registered name</b> The Frontline Organisation	<b>Chief Executive</b> Josh MacAlister <i>(until 23 February 2021)</i>
<b>Working name</b> Frontline	<b>Chief Executive</b> Mary Jackson <i>(from 1 February 2021)</i>
<b>Charity number</b> 1163194	<b>Bankers</b> Lloyds Bank 95 George Street Croydon Surrey CR9 2NS
<b>Company number</b> 09605966	<b>External Auditors</b> Mazars LLP 2nd Floor 6 Sutton Plaza Sutton Court Road Sutton Surrey SM1 4FS
<b>Address of principal office and registered address</b> Coram Campus 41 Brunswick Square London WC1N 1AZ	<b>Solicitors</b> Baker & McKenzie LLP 100 New Bridge Street London EC4V 6JA
<b>Website</b> <a href="http://www.thefrontline.org.uk">www.thefrontline.org.uk</a>	<b>Bates Wells Braithwaite LLP</b> 10 Queen Street Place London EC4R 1BE
<b>Trustees</b> Tim Aldridge Baroness Hilary Camilla Cavendish <i>(resigned 3 November 2021)</i> Michael Clark James Darley <i>(resigned 22 September 2020)</i> Paul Dunning <i>(resigned 22 September 2020)</i> Andrew Elvin Kiran Flynn <i>(resigned 22 September 2020)</i> Oliver Gayle Cordula Gwilym <i>(appointed 22 September 2020)</i> Lord Tony Hall <i>(appointed 4 January 2022)</i> Sue Macmillan Jeremy Newman Jacob Rosenzweig Sukriti Sen Sir John Timpson <i>(appointed 10 February 2021)</i>	<b>Herbert Smith Freehills LLP</b> Exchange House Primrose Street London EC2A 2EG
	<b>Kirkland &amp; Ellis International LLP</b> 30 St Mary Axe



## Independent auditor's report

### Opinion

We have audited the financial statements of The Frontline Organisation (the 'charity') for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of 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.

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to

events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report which includes the Strategic Report and 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 Strategic Report and the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the 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:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Frontline Organisation and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and the Charities Statement of Recommended Practice.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted and endowment funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements.

Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

#### Use of the audit report

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

**NTWakefield**  
(Firm's trademark Reg. No. 2022 1803 GRT-1)

**Nicola Wakefield**  
(Senior Statutory Auditor)  
for and on behalf of Mazars LLP  
Chartered Accountants and Statutory Auditor  
6 Sutton Plaza, Sutton Court Road, Sutton, Surrey,  
SM1 4FS

Date: 19-Apr-2022

# Financial statements



## Statement of financial activities for the year ended 31 August 2021

(incorporating an income and expenditure statement)

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
<b>Income from:</b>						
Donations	2	434	-	788	1,222	1,853
Charitable activities	4	22,283	-	-	22,283	20,899
Other		6	-	-	6	7
<b>Total income</b>		<b>22,723</b>	<b>-</b>	<b>788</b>	<b>23,511</b>	<b>22,759</b>
<b>Expenditure on:</b>						
Raising funds	5	-	-	228	228	245
Charitable activities	5	20,496	554	810	21,860	20,463
<b>Total expenditure</b>		<b>20,496</b>	<b>554</b>	<b>1,038</b>	<b>22,088</b>	<b>20,708</b>
<b>Net income/(expenditure)</b>		<b>2,227</b>	<b>(554)</b>	<b>(250)</b>	<b>1,423</b>	<b>2,051</b>
Transfer of funds		(1,000)	1,000	-	-	-
<b>Net movement in funds</b>		<b>1,227</b>	<b>446</b>	<b>(250)</b>	<b>1,423</b>	<b>2,051</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		2,971	1,700	250	4,921	2,870
<b>Total funds carried forward</b>		<b>4,198</b>	<b>2,146</b>	<b>6,344</b>	<b>4,921</b>	

All activities relate to continuing activities. There are no other recognised gains and losses.

The notes on pages 29-37 form part of these financial statements.

## Balance sheet as at 31 August 2021

The Frontline Organisation, Company number 09605966

	Note	Total 2021 £'000	Total 2020 £'000
<b>Fixed assets:</b>			
Tangible fixed assets	9	106	152
<b>Total fixed assets</b>		<b>106</b>	<b>152</b>
<b>Current assets:</b>			
Debtors	10	2,117	931
Cash at bank and at hand		6,264	7,388
<b>Total current assets</b>		<b>8,381</b>	<b>8,319</b>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	11	(2,143)	(3,550)
Net current assets		6,238	4,769
Total assets less current liabilities		6,344	4,921
<b>Total net assets</b>		<b>6,344</b>	<b>4,921</b>
<b>The funds of the charity:</b>			
Restricted income funds	12	-	250
Unrestricted general funds	12	4,198	2,971
Designated funds	12	2,146	1,700
<b>Total funds</b>		<b>6,344</b>	<b>4,921</b>

The financial statements were approved by the trustees on 14-Apr-2022 and signed on their behalf by:

Tony Hall  
(Tony Hall (Apr 14, 2022 12:00 GMT+2))

Tony Hall  
Lord Hall of Birkenhead, CBE  
Trustee and Chair, Frontline

## Statement of cash flows for the year ended 31 August 2021

	Note	Total 2021 £'000	Total 2020 £'000
Net cash (used in)/provided by operating activities:	A	(1,110)	2,545
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		5	6
Proceeds from the sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(19)	(49)
Net cash (used in) investing activities		(14)	(43)
Change in cash and cash equivalents in the reporting period		(1,124)	2,502
Cash and cash equivalents at the beginning of the reporting period		7,388	4,886
Cash and cash equivalents at the end of the reporting period	B	6,264	7,388

## Notes to the statement of cash flows

### A: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Total 2021 £'000	Total 2020 £'000
Net income for the reporting period (as per the statement of financial activities)	1,423	2,051
<b>Adjustments for:</b>		
Depreciation charges	65	73
Dividends, interest and rents from investments	(5)	(6)
(Decrease)/increase in debtors	(1,186)	448
(Decrease) in creditors	(1,407)	(21)
Net cash used in/provided by operating activities	(1,110)	2,545

### B: Analysis of cash and cash equivalents

	Total 2021 £'000	Total 2020 £'000
Cash in hand	3,259	5,381
Notice deposits (less than 3 months)	3,005	2,007
Total cash and cash equivalents	6,264	7,388

## Notes to the financial statements for the year ended 31 August 2021

### 1. Accounting policies

#### Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and Charities Act 2011. The Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS102') and the Accounting and Reporting by Charities: Statement of Recommended Practice ('Charities SORP (FRS 102)') have been followed in the preparation of these financial statements. The Frontline Organisation meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis. The trustees assess whether the use of going concern is appropriate and have identified no material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of 12 months from the date of approval of the financial statements.

#### Income recognition

All income is recognised in the statement of financial activity as soon as the charity has entitlement to the income, the receipt is probable and the amount is quantifiable.

Donations are recognised on receipt. Grant income is not recognised, and deferred when received in advance, where there are explicit or implied terms that require the funds to be spent in a future period or there are other unfulfilled conditions outside the control of the charity.

For contracted income, entitlement is determined according to the stage of completion of the services in accordance with the rules set out in FRS 102.

#### Donations in kind

Donations in kind are included at the value to the charity to the extent that this can be quantified and are recognised when received.

#### Expenditure

Expenditure is recognised on an accruals basis. It has been classified under headings that aggregate all costs relating to that activity and include irrecoverable VAT. Shared costs are apportioned on a basis consistent with the use of resources. Support costs have been allocated to the raising of funds and charitable activities directly where applicable and then on the basis of costs of activities undertaken directly and staff numbers as set out in Note 6. They include the costs of all activities not directly engaged in charitable or fundraising activities.

#### Pension costs

The charity operates a defined contribution pension scheme for all eligible members of staff. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

#### Foreign currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Any gains or losses arising on translations are reported as part of the transaction within the statement of financial activities and are not material; they are therefore not disclosed separately.

#### Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the lease term.



#### Tangible fixed assets

All assets costing more than £500 and with an expected useful life exceeding one year are capitalised. Depreciation is charged on a straight line basis beginning in the month in which the asset is brought into use at the following annual rates:

— Furniture and fittings	25% p.a.
— Computer equipment	33.33% p.a.
— Server and firewall	20% p.a.
— Leasehold improvements	dependent on the term of the relevant lease

#### Current investments

Surplus cash is held on fixed term deposit. Deposits maturing in more than three months are recognised at transaction price as current investments and treated as a basic financial asset.

#### Liabilities

Future liabilities are recognised when the charity has a legal or constructive financial obligation that can be reliably estimated and for which there is an expectation that payment will be made.

#### Fund accounting

Unrestricted funds represent monies which may be applied for any purpose within the charity's objects.

Designated funds represent monies which the charity's trustees have designated for use on specific activities or for specific purposes.

Restricted funds are funds received with specific conditions attached and are restricted for use on those activities only.

#### Volunteers

The charity has benefited from a small number of short term, general administrative volunteers in the head office but as it is not possible to accurately measure the value of their contribution, it has not been recognised in the statement of financial activities.

#### Tax

The charity is exempt from income and corporation tax on income and gains to the extent that they are applied for its charitable objects.

#### Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

#### 2. Donations

	Unrestricted £'000	Restricted £'000	Total 2021 £'000	Total 2020 £'000
Donations	111	–	111	38
Donations in kind	291	–	291	744
Government grants	–	227	227	573
Grants from charitable bodies	32	561	593	498
	434	788	1,222	1,853

Frontline was in receipt of one government grant from the Department for Education during the year. This was for the Firstline programme. The income from this grant is included in government grants above.

#### 3. Donations in kind

	Unrestricted £'000	Restricted £'000	Total 2021 £'000	Total 2020 £'000
Professional services	177	–	177	706
Software licences	33	–	33	30
Advertising solutions	43	–	43	8
Staff development	38	–	38	–
	291	–	291	744

#### 4. Income from charitable activities

	Unrestricted £'000	Restricted £'000	Total 2021 £'000	Total 2020 £'000
Central government contracts	21,841	–	21,841	20,627
Local authority fees	442	–	442	272
	22,283	–	22,283	20,899

## 5. Expenditure

	Activities undertaken directly £'000	Bursary funding £'000	Support costs £'000	Total 2021 £'000	Total 2020 £'000
Raising funds	176		52	228	245
	176	-	52	228	245
<b>Charitable activities</b>					
Participant recruitment	1,362	-	343	1,705	2,052
Participant leadership development	8,681	8,884	1,973	19,538	17,740
Fellows programme	507	-	110	617	671
<b>Other</b>					
	10,550	8,884	2,426	21,860	20,463
<b>Total expenditure</b>	<b>10,726</b>	<b>8,884</b>	<b>2,478</b>	<b>22,088</b>	<b>20,708</b>

Bursary funding represents the payment of bursaries to participants in Year 1 of the Frontline programme. All bursaries are given to individuals and no support costs have been allocated to them.

Expenditure on charitable activities includes £288k (2020: £742k) of donations in kind. An additional £3k was received to support Raising Funds in the period.

## 6. Support and governance costs

	Basis of allocation	Total 2021 £'000	Total 2020 £'000
<b>Support costs</b>			
Financial management	Activities undertaken directly	361	381
Human resources	Employee headcount	511	450
Information systems and technology	Permanent staff FTE	497	416
Premises and overheads	Permanent staff FTE	415	504
Operations and management	Activities undertaken directly	202	256
Professional fees, governance & compliance	Activities undertaken directly	273	398
External relations	Activities undertaken directly	219	181
Evaluation	Direct evaluation costs	-	-
		<b>2,478</b>	<b>2,586</b>
<b>Governance costs</b>			
External auditors' remuneration - audit services		14	14
Management liability insurance		2	2
<b>Total</b>		<b>16</b>	<b>16</b>

Support costs include £131k (2020: £302k) of donations in kind.

## 7. Net income

	Total 2021 £'000	Total 2020 £'000
This is stated after charging:		
Auditors' remuneration - audit	14	14
Depreciation	65	73
Operating leases	300	331

## 8. Staff costs

	Total 2021 £'000	Total 2020 £'000
<b>A. Staff costs</b>		
Wages and salaries	6,209	5,900
Pension	494	466
Social security	616	599
Termination payments	62	14
Agency & seconded staff	193	355
	<b>7,574</b>	<b>7,334</b>

The total amount of termination payments for the period was £62,374 (2020: £13,733). There are no outstanding payments at the balance sheet date.

## B. Average headcount

The average monthly number of employees during the period, including agency staff and secondees, was:

	Headcount	2021 FTE	Headcount	2020 FTE
Average headcount - full time	131	131	127	127
Average headcount - part time	69	19	64	17
	<b>200</b>	<b>150</b>	<b>191</b>	<b>144</b>

## C. Higher paid employees

Number of employees whose emoluments for the period fall:

	2021	2020
Between £60,000 and £69,999	6	5
Between £70,000 and £79,999	2	1
Between £80,000 and £89,999	1	-
Between £90,000 and £99,999	1	2
Between £100,000 and £109,999	1	-

Total pension contributions made by Frontline into a defined contribution scheme for the higher paid employees during the period were £69,264 (2020: £59,039).

#### D. Key management personnel

The key management personnel of the charity consist of the trustees and Senior Leadership team. The total emoluments paid to the Senior Leadership team in the period were £537,832 (2020: £538,670).

None of the trustees have been paid any remuneration or received any other benefits from the charity during the period ended 31 August 2021. None of the trustees had travel expenses met by the charity during the period (2020: none).

#### 9. Tangible fixed assets

	Fixtures, fittings and equipment £'000	Leasehold £'000	Total £'000
<b>Cost</b>			
At 1 September 2020	239	85	324
Additions	19	-	19
<b>At 31 August 2021</b>	<b>258</b>	<b>85</b>	<b>343</b>
<b>Depreciation</b>			
At 1 September 2020	145	27	172
Depreciation	48	17	65
<b>At 31 August 2021</b>	<b>193</b>	<b>44</b>	<b>237</b>
Net book value at 1 September 2020	94	58	152
Net book value at 31 August 2021	65	41	106

#### 10. Debtors

	2021 £'000	2020 £'000
Trade debtors	1,183	617
Accrued income	697	67
Prepayments	217	228
Other debtors	20	19
	<b>2,117</b>	<b>931</b>

#### 11. Creditors

##### A. Creditors

	2021 £'000	2020 £'000
<b>Amounts falling due within one year</b>		
Trade Creditors	176	186
Deferred Income	858	2,140
Accruals	782	918
Taxation and social security	274	258
Other creditors	53	48
	<b>2,143</b>	<b>3,550</b>

##### B. Deferred income

	2021 £'000	2020 £'000
At 1 September 2020	2,140	1,787
Deferred in the year	850	2,140
Released to income in the SOFA	(2,132)	(1,787)
<b>At 31 August 2021</b>	<b>858</b>	<b>2,140</b>

Deferred income has arisen from a combination of

- advance receipt of funds for the 2021 Cohort bursary payments relating to the quarter beginning September 2021; and
- local authority income for future cohorts of the Firstline programme starting in Autumn 2021 and Spring 2022.

#### 12. Movement in funds

	Balance at 1 September 2020 £'000	Income £'000	Expenditure £'000	Transfer £'000	Balance at 31 August 2021 £'000
<b>Restricted funds</b>					
Firstline programme	-	227	(227)	-	-
Transformation activities	250	561	(811)	-	-
	250	788	(1,038)	-	-
<b>Unrestricted funds</b>					
Unrestricted general funds	2,971	22,723	(20,496)	(1,000)	4,198
Designated funds - transformation	1,000	-	(321)	1,000	1,679
Designated funds - improvement projects	700	-	(233)	-	467
<b>Total funds</b>	<b>4,921</b>	<b>23,511</b>	<b>(22,088)</b>	<b>-</b>	<b>6,344</b>

#### Firstline programme

Frontline was in receipt of a grant from the Department for Education for delivery of the Firstline programme. Funding is also received from philanthropic grants and donations.

#### Transformation activities

Support was received from multiple funders to continue to enable Frontline to provide participants with a leadership coach in the second year of the programme, run additional participant events, establish the Frontline Fellowship, raise the status of the profession through methods including communications and public affairs work, fundraise for future enhancement activities and continue the independent evaluation of the Frontline programme.

#### Designated funds – Transformation activities

During the period, the trustees have designated a further £1m of currently held reserves to be spent on delivering Frontline's five-year strategic plan through our 'transformation activities'. Funds have been designated for 'transformation activities' included in Frontline's 2020-25 strategic plan. These activities include development of new leadership programmes and accelerating the impact of our fellows by backing their promising ideas to improve safety and stability for children.

#### Designated funds – Improvement projects

Funds have been designated for investment in one-off projects designed to improve the long-term quality and effectiveness of Frontline and its programmes. Examples of such projects are development of Frontline's management information systems and development of Frontline's approach to pedagogy.

#### 13. Analysis of net assets between funds

	Unrestricted general funds £'000	Designated funds £'000	Restricted funds £'000	Total 2021 £'000	Total 2020 £'000
Fixed assets	106	-	-	106	152
Net current assets	4,092	2,146	-	6,238	4,769
<b>Total</b>	<b>4,198</b>	<b>2,146</b>	<b>-</b>	<b>6,344</b>	<b>4,921</b>

#### 14. Operating leases

At 31 August 2021, Frontline has commitments under non-cancellable operating leases as follows:

	2021 £'000	2020 £'000
Leases which expire		
Within one year	237	231
Within two to five years	-	33
	<b>237</b>	<b>264</b>

#### 15. Related party transactions

Ark and Ark UK Programmes have a trustee in common with The Frontline Organisation, but the trustee does not have a controlling interest in any of the charities. During the period, £4,935 was paid to Ark in return for support relating to Fellowship innovation.

During the period, Frontline received £77k (2019: £568k) of pro bono consultancy support from The Boston Consulting Group. One of Frontline's trustees is a senior partner and managing director of The Boston Consulting Group. During the period, £34,326 was paid to The Boston Consulting Group for the secondment of one member of staff (2020: £nil); the rate paid to Boston Consulting Group was comparable to the salary Frontline would have paid if the individual had been recruited from the open market.

During the period, three trustees (2020: three) were employed by Local Authorities with which Frontline partnered for the purpose of delivering either the Frontline programme or Firstline programme. All related transactions with these Local Authorities were carried out at arm's length.

#### 16. Charity information

The Frontline Organisation is a registered charity and a company limited by guarantee (England & Wales) with registered office 41 Brunswick Square, London, WC1N 1AZ.

#### 17. Comparative statement of financial activities for the period ended 31 August 2020

	Note	Unrestricted general funds £'000	Designated funds	Restricted funds £'000	Total 2020 £'000
<b>Income from:</b>					
Donations	2	804	-	1,049	1,853
Charitable activities	4	20,899	-	-	20,899
Other		7	-	-	7
<b>Total income</b>		<b>21,710</b>		<b>1,049</b>	<b>22,759</b>
<b>Expenditure on:</b>					
Raising funds	5	-	-	245	245
Charitable activities	5	19,237	-	1,226	20,463
<b>Total expenditure</b>		<b>19,237</b>		<b>1,471</b>	<b>20,708</b>
<b>Net income</b>		<b>2,473</b>	<b>-</b>	<b>(422)</b>	<b>2,051</b>
Transfer of funds		(1,700)	1,700	-	-
<b>Net movement in funds</b>		<b>773</b>	<b>1,700</b>	<b>(422)</b>	<b>2,051</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,198	-	672	2,870
<b>Total funds carried forward</b>		<b>2,971</b>	<b>1,700</b>	<b>250</b>	<b>4,921</b>

# Thank you

Our work is made possible with the support of the Department for Education and our incredible community of philanthropic funders who donate funds, time and expertise to Frontline to support our mission of creating social change for children who do not have a safe or stable home.

We would like to thank the following organisations and their staff, for their support and friendship.

AKO Foundation  
Andrew & Belinda Scott CT  
Annie Tranmer Charitable Trust  
Cliff Richard Charitable Trust  
Credit Suisse EMEA Foundation  
David Lister Charitable Trust  
Davison Charitable Trust  
Duncan Ford  
Elizabeth Tennier  
Fidelity  
Gerson Lehrman Group (GLG)  
Hedley Foundation  
Inner London Magistrates Poor Box  
John Swire Foundation  
Matthew Rooney  
netcompany  
Phillips Family Charitable Trust  
The Portal Trust  
Porticus  
Sean Farrell  
Sharegift  
Shawfield Wealth Management Limited  
St James Place Foundation  
Worshipful Company of Builder's Merchants  
ZVM Rangoonwala Foundation



If you have any questions about  
our work, please get in touch:

[thefrontline.org.uk/contact-us](http://thefrontline.org.uk/contact-us)

- Facebook FrontlineChangingLives
- Twitter @FrontlineSW
- LinkedIn Frontline - Changing Lives
- Instagram Frontline\_SW

Charity number: 1163194  
Company number: 09605966

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