

CACH-ALL

England & Wales · Charity number 1135276

Details

Other names CHILDREN ADOPTED FROM CHINA, CACH

Status Registered

Legal form Other

Registered 2010-03-29

Register [View on the Charity Commission register](#)

Contact

Address Suite RA01
195-197 Wood Street
London
E17 3NU

Phone 07465229716

Email INFO@CACH-ALL.ORG.UK

Website www.cach-all.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE: TO SUPPORT AND RELIEVE THE NEEDS OF FAMILIES WHO HAVE OR ARE INTENDING TO ADOPT TRANSNATIONALLY AND/OR TRANSRACIALLY. TO ADVANCE THE EDUCATION OF THE PUBLIC IN SHORT AND LONG TERM ISSUES RELATED TO TRANSNATIONAL AND TRANSRACIAL ADOPTION. TO ADVANCE THE EDUCATION OF TRANSNATIONALLY AND/OR TRANSRACIALLY ADOPTED CHILDREN AND THEIR FAMILIES, AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: 1. To support and relieve the needs of families who have or are intending to adopt transnationally and/or transracially. 2. To advance the education of the public in short and long term issues related to transnational/transracial adoption. 3. To advance the education of transnationally and/or transracially adopted children and their families with the object of improving their conditions of life.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Arts/culture/heritage/science
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONALLY.
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£26,255	£26,565	-	-
2024-12-31	£25,363	£22,138	-	-
2023-12-31	£23,437	£40,404	-	-
2022-12-31	£20,078	£14,733	-	-
2021-12-31	£22,256	£9,915	-	-

Trustees

Name	Role	Appointed
Hannah-Mei Grisley	Chair	2025-03-09
Bing James Irving Stonehouse		2025-03-09
Kate Ling Xian Evans		2025-03-09
Vanessa Christine Smith		2025-03-09

CACH-ALL

England & Wales - Charity number 1135276

Accounts

CACH-ALL

Financial Statement

For the Year Ended 31 December 2025

Charity Information Page

TRUSTEES	Hannah-Mei Grisley (Chair) Vanessa Smith Kate Evans Bing Stonehouse
REGISTERED ADDRESS	Suite RA01 195-197 WOOD STREET LONDON E17 3NU
CHARITY NUMBER	1135276
INDEPENDENT ACCOUNTANT	JM Accountants 137 Cherry Crescent Rossendale BB4 6DS
BANKERS	Lloyds Bank 25 Gresham Street London EC2V 7HN
GOVERNING INSTRUMENT	Trust deed dated 11 May 2017

Trustees Report

The Trustees submit their report and unaudited financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102).

Legal and administrative information set out on page 2 forms part of this report.

Trustees

The trustees are responsible for the general control and management of CACH-ALL as part of the Charity's Committee. They are named as follows:

Deanna Benedict	Co-Chair	Resigned 9 March 2025
Helen Rudolf	Co-Chair	Resigned 9 March 2025
Hannah-Mei Grisley	Chair	Appointed 9 March 2025
Sarah Laws	Treasurer	Resigned 9 March 2025
Bing Stonehouse	Treasurer	Appointed 9 March 2025
Clare Stephens	Secretary	Resigned 9 March 2025
Kate Evans	Secretary	Appointed 9 March 2025
Malcolm Dixon	Membership Secretary	Resigned 9 March 2025
Vanessa Smith	Membership Secretary	Appointed 9 March 2025

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charitable 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 a going concern basis unless it is inappropriate to presume that the charitable association will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions applicable to small companies.

Trustee Recruitment & Training

The Trustees may appoint any person who is willing to act as a Trustee. Each Trustee shall retire with effect from the conclusion of the AGM next after his or her appointment but shall be eligible for re-election at that AGM. The Trust Deed provides for four Trustees. All Trustees are skilled to carry out their responsibilities, however, if any further training is identified it will be provided.

Principal Activities and Objects of the Charity

To support and relieve the needs of families who have or are intending to adopt a child transnationally and/or transracially.

To advance the education of the public in short and long term issues related to transnational and transracial adoptions.

To advance the education of transnationally and/or transracially adopted children and their families in the interests of social welfare and for recreation and leisure time occupation with the object of improving their conditions of life.

Achievements and Performance

The Trustees are pleased to report that CACH-ALL has had a good year supporting its members with face to face meetings and gatherings. CACH-ALL was able to deliver a well-attended Reunion, a popular CACH-ALL Festival attended by 84 (2024: 96) of our members and approve 6 (2024: 4) CACH-ALL Awards to qualifying adoptees.

The Committee notes that membership numbers have continued to fall during the year and as of March 2025 we had 351 member families down from 379 in 2024.

Designated Fund: CACH-ALL Awards

The Trustees approved 6 applications totalling £2,297. Applicants for CACH-ALL Award grants are subject to a lifetime limit of £500 and applications for approval of an award must take place before the activity is undertaken (although the claim may be completed after the activity in agreed circumstances).

Applicants must have been CACH-All members for at least two years before submitting an application.

Income received into the fund is made up as follows:

	2025	2024
	£	£
Fundraising Platforms	544	-
Raffle proceeds – reunion	1,038	405
Raffle proceeds – festival	236	194
Total	1,818	599

The balance of the CACH-ALL Award funds at the end of the year stands at £10,793 (2024: £11,272) and includes all donations that have been made specifically for this fund.

General Fund and Reserves Policy

The Trustees deem it prudent to maintain a minimum reserve balance of £10,000 in the general fund and confirm that this goal has been achieved throughout 2025. Activities for the year have resulted in an unrestricted surplus of £170 (2024: £3,817). Accordingly, unrestricted reserves stood at £40,172 at the year-end (2024: £40,002).

Income and expenditure are detailed on page 10 onwards, but the summary below provides an overview of how members' subscriptions have been used:

	2025	2024
	£	£
Membership income	12,124	13,000
Donations & fundraising	2,760	3,067
Bank interest	497	371
Reunion	(7,379)	(5,369)
Festival	(3,849)	(4,770)
Other events	(639)	(235)
Magazine	(365)	-
IT	(28)	-
Bookkeeping	-	(300)
Subscription Costs	(705)	(687)
Governance Costs	(1,829)	(945)
Committee Expense	(417)	(314)
Net Results	170	3,817

Reunion

We had 244 attendees (2024: 217) including 46 adoptees (2024: 47) aged under 18 and 46 adoptees (2024: 40) aged over 18. It was held at the same venue - Mercure Hotel in Daventry. In line with 2024, the continued decision was made for the 2025 reunion to not have exclusive use of the hotel.

Without exclusive use of the Mercure Hotel in Daventry, we still had a range of activities including workshops for adoptees and parents. We also had a range of speakers including a Q&A with an adoptees panel. The stalls in the foyer were a highlight including CACH ALL members' crafts and various fundraising activities for CACH ALL. Our dinner entertainment included dancing and the ever-popular photo booth.

Reunion (Continued)

Below outlines the comparison of the 2025 and 2024 Reunion budget:

<u>Summary 2025</u>	£	<u>Summary 2024</u>	£
Income	6,485	Income	5,996
Expenditure	(13,864)	Expenditure	(11,365)
Net Cost	(7,379)	Net Cost	(5,369)

Thanks to Jen and Denise Huxtable, our reunion co-ordinators, for doing a fantastic job on another successful reunion.

Festival

There were 34 families and 84 attendees in total at the Umberslade Summer Festival this year. The adults enjoyed the opportunity to catch up with other families and watch our young people enjoy themselves. Particular highlights were the cookout, bushcraft activities (including slate pendant making, Lithuanian grass weaving and tie-dye), archery, nature walks and a great barn dance with music from Cuck Curiosity. The weather was perfect and a great time was had by all attendees.

Thanks to Tony and his team for all their hard work resulting in another fantastic summer festival!

Adoptee Events

Young adult adoptees met up on several occasions, including Lunar New Year and Christmas, in a number of locations during the course of 2025.

Other Events

Adoptee Talks

In October we brought back Adoptee Talks which were last held in 2022. CACH-ALL Adoptee Talks is an insightful series of TED-style talks that shine a spotlight on adoptee voices and experiences. Featuring inspiring speakers, thought-provoking stories, and creative perspectives, the event explores themes such as birth family searching and reunion, identity and belonging. Attendees heard from adoptees across different mediums, followed by an engaging Q&A panel and a showing of *The Space Between You and Me: A Documentary about Korean Adoptees, Reunion and Motherhood*.

Bowl Water

This was a multi-day gathering with 8 young people held in the summer which was subsidised by the charity for £344. The event included many fun activities, including kayaking, cycling, laser tag, aqua park and paddleboarding

Regional events can be organised by any member and funding applied for directly to the Committee.

The Young Adult reps continued a series of regional meet ups for adoptees and sometimes families.

Magazine

The biannual Magazines were published in June and December as digital copies, with the winter 2025 edition being sent out also as a paper copy to members in January 2026. The Committee decided to send the winter 2025 edition as a paper copy to maintain interest of all our members, especially those who may not be as active on our online platforms, to highlight what the charity achieved in 2025, and to promote the forthcoming Reunion. The Magazine was resized to A5 size to ensure that printing and postal costs were sustainable. In addition, we send e-newsletters to members every two months to share updates on upcoming and past events, activities and resources.

The June edition highlighted the 30th Anniversary of the CACH-All Reunion and the new Committee now adoptee-led, as well as our members' achievements and contributions such as an adoptee's experience teaching English in China and review of the play called 'Too Many Books'.

The December edition highlighted the CACH-All Festival, the achievements of our adoptee members, and upcoming events. This edition featured moving and educational contributions from adoptees, parents and a therapist on mental health, academic research into what it means to be an adoptee, trauma vs neurodivergence, and the legacy of the one-child policy.

Thanks to Lizhi and Hannah for leading the creation of the Magazine and adding their creativity. Thanks to our volunteers who acted as proofreaders and assisted with postage and packaging.

Public Benefit

In planning our activities for the year, we kept in mind The Charity Commission's guidance on public benefit at our Trustees' meeting and will continue to do this in future meetings. We continue to offer advice and sign-posting to members of the UK public who may be exploring the idea of intercountry adoption.

Looking forward to 2026 we are planning the return of the Reunion at its usual venue at Daventry along with the popular Festival in Tamworth-in Arden. We will continue to look for ways to benefit the children and young adults of the CACH-ALL community and, on an ad hoc basis, support other charities that work with children adopted from overseas and those supporting new adoptions.

Financial Review

We saw a 7% decrease (2024: 6% decrease) in membership subscriptions income this year which reflects an ongoing trend of families leaving the organisation as their families grow up. The year ended with a net core surplus of £170 compared to the surplus in 2024 of £3,817. As a consequence, general reserves rose from £40,002 to £40,172.

Designated Fund

The designated fund fell slightly by £479 from £11,272 to £10,793. This is sufficient for over 20 years of awarding funds at the present level of activity.

New Committee and Trustees

As of 2025, we are delighted to have an adoptee-majority committee to help us shape the future of CACH-All with three out of the four Trustees being adoptees. The Trustees would like to thank the adoptive parents who have led and stewarded the charity from its founding until this year.

With the majority of our adoptee members now over 13 years old and the closure of intercountry adoptions from China last year (where the majority of our adoptee members are adopted from), the focus in adoptee communities is likely to shift.

The CACH-All Committee will ensure the charity is prepared for this shift by undertaking a review and evaluation of how the charity can support our community best.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the risks.

Reviewing the known risk factors these continue to be listed as follows:

- Failure to adapt the organisation to deliver the programmes and activities to retain membership.
- Insufficient numbers attending the reunion and other events causing income loss and additional costs.

The Committee continues to bear these risk factors in mind at every committee meeting.

Going Concern

A charity's ability to continue operations is generally based on the financial stability of an organisation of which there is no issue with CACH-ALL.

A handwritten signature in black ink, appearing to read 'H. Grisley', is written over a horizontal dashed line.

Hannah-Mei Grisley, Chair

INDEPENDENT ACCOUNTANT'S REPORT TO THE TRUSTEES OF CACH-ALL

I report to the Trustees on my examination of the accounts of CACH-ALL ("the charity") for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

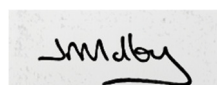
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurances that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a "true and fair view" and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts did not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reporting) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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



Josie Malloy BSc FCA

for and on behalf of JM Accounting
137 Cherry Crescent
Rossendale
Lancs
BB4 6DS

Statement of Financial Activities**For the Year to 31st December 2025**

	Notes	Unrestricted Funds £	Designated Funds £	Total 2025 £	Unrestricted Funds £	Designated Funds £	Total 2024 £
Incoming resources							
Income & endowments from:							
Donations & Legacies	2	2,760	-	2,760	3,067	-	3,067
Charitable activities	3	21,180	1,818	22,998	21,326	599	21,925
Investments	4	497	-	497	371	-	371
Total		24,438	1,818	26,255	24,764	599	25,363
Resources expended							
Expenditure on:							
Charitable Activities	5	24,268	2,297	26,565	20,946	1,192	22,138
Net Income/(Expenditure)		170	(479)	(309)	3,817	(593)	3,224
Transfers between funds		-	-	-	-	-	-
Net movement in funds		170	(479)	(309)	3,817	(593)	3,224
Reconciliation of funds							
Total funds brought forward	12	40,002	11,272	51,274	36,185	11,865	48,050
Total funds carried forward	12	40,172	10,793	50,965	40,002	11,272	51,274

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

Balance Sheet

As at 31st December 2025

	Notes	Unrestricted Funds £	Designated Funds £	Total 2025 £	Unrestricted Funds £	Designated Funds £	Total 2024 £
Current assets							
Debtors	9	4,685	-	4,685	2,180	-	2,180
Cash at bank and in hand		36,489	10,793	47,282	38,918	11,272	50,190
Total current assets		41,174	10,793	51,967	41,097	11,272	52,369
Creditors: amounts falling due within one year	10	1,002	-	1,002	1,095	-	1,095
Total net assets		40,172	10,793	50,965	40,002	11,272	51,274
Funds of the charity							
Unrestricted funds	12	40,172	-	40,172	40,002	-	40,002
Designated funds	12/14	-	10,793	10,793	-	11,272	11,272
Total funds		40,172	10,793	50,965	40,002	11,272	51,274

The Trustees declare that they have approved the Trustees' report above.

Signed for and on behalf of the Trustees



Hannah-Mei Grisley, Chair

Notes to the Accounts

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised as cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these statements are rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102 and has taken advantage of the provisions of the SORP for Charities applying FRS 102 Uptake Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

There are no material events or conditions that cast any doubt on the charity's ability to continue as a going concern.

Income

Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees have sufficient certainty that they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be reliably measured. All expenditure is accounted for on an accruals basis.

Taxation

As a registered charity the Trust is generally exempt from liability to taxation and no provision for taxation is therefore required.

Donations

Donations are recognised in the SOFA when the general income definition criteria are met.

Tax reclaims on donations

Incoming resources from tax reclaims are included in the SOFA within the same financial year as the donations to which they relate.

Investment Income

This is included in the SOFA when received.

Notes to the Accounts (Continued)

Fund Accounting

The unrestricted funds comprise those funds that the Trustees are free to use in accordance with the charitable objectives. The designated funds relate to the CACH-ALL award (see note 14).

Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Any revisions to accounting estimates are recognised in the period in which the estimates are revised where the revision affects that period, or in the period of the revision as well as in future periods where the revision affects both current and future periods.

No critical accounting estimates and judgements have been made in preparing these financial statements.

2. Income: Donations & Legacies

	Unrestricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Gift Aid	2,250	-	2,250	2,448
Donations	510	-	510	619
	2,760	-	2,760	3,067

Gift Aid wasn't claimed in 2025, but it has been estimated and accrued and included in the accounts for this year. It will be claimed retrospectively in early 2026.

Notes to the Accounts (Continued)**3. Income: Charitable activities**

	Unrestricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Membership subscriptions	12,124	-	12,124	13,000
Reunion Income	6,485	-	6,485	5,996
Fundraising	-	1,818	1,818	599
Festival Income	2,253	-	2,253	2,097
Other event income	318	-	318	233
	21,180	1,818	22,998	21,925

4. Income: Investments

	Unrestricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Bank interest received	497	-	497	371

5. Expenditure: Charitable Activities

	Unrestricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Reunion costs	13,864	-	13,864	11,365
Festival costs	6,102	-	6,102	6,867
Other event costs	957	-	957	468
Magazine/newsletter costs	365	-	365	-
Committee expenses	417	-	417	314
CACH-ALL Awards	-	2,297	2,297	1,192
Subscription costs	706	-	706	687
Website/digital services	28	-	28	-
Bookkeeping services	-	-	-	300
Governance costs (note 6)	1,829	-	1,829	945
	24,268	2,297	26,565	22,138

Notes to the Accounts (Continued)

6. Expenditure: Governance

	Unrestricted Funds £	Designated Funds £	Total 2025 £	Total 2024 £
Governance support	155	-	155	245
Accountancy support	60	-	60	0
Independent Accountant's fees	750	-	750	700
Legal fees	864	-	864	-
Total	1,829	-	1,829	945

7. Staff Costs

No staff were employed by the charity during the year (2024: £Nil)

8. Trustees

No trustees received any remuneration during the year (2024: £Nil)

5 trustees received travel expenses on behalf of the charity totalling £315 (2024: 1 trustee £49)

9. Debtors

	Total 2025 £	Total 2024 £
Accrued income: Bewl Water	-	265
Accrued income: Gift Aid	2,250	-
Prepaid cost: 2026 Reunion	1,425	1,663
Prepaid cost: 2026 Festival	1,010	252
Total	4,685	2,180

10. Creditors due within one year

	Total 2025 £	Total 2024 £
Independent Accountant's fee accrual	750	700
2026 Reunion receipts	252	395
Total	1,002	1,095

Notes to the Accounts (Continued)**11. Financial Instruments**

Carrying amount of financial liabilities:

	Total 2025 £	Total 2024 £
Debt instruments measured at amortised cost	1,002	1,095

12. Funds of the Charity

	Unrestricted Funds £	Designated Funds £	Total £
1st January 2024	36,185	11,865	48,050
Movement in 2024:			
Income	24,764	599	25,363
Expenditure	(20,946)	(1,192)	(22,138)
Transfers	-	-	-
1st January 2025	40,002	11,272	51,274
Movement in 2025:			
Income	24,438	1,818	26,255
Expenditure	(24,268)	(2,297)	(26,565)
Transfers	-	-	-
31st December 2025	40,172	10,793	50,965

Notes to the Accounts (Continued)**13. Analysis of Net Assets Between Funds**

	Unrestricted Funds £	Designated Funds £	Total 2025 £
Fund balances as at 31 December 2025			
As represented by:			
Bank	36,489	10,793	47,282
Debtors	4,685	-	4,685
Creditors: amounts falling due within one year	(1,002)	-	(1,002)
Total Net assets	40,172	10,793	50,965

	Unrestricted Funds £	Designated Funds £	Total 2024 £
Fund balances as at 31 December 2024			
As represented by:			
Bank	38,918	11,272	50,189)
Debtors	2,180)	-	2,180)
Creditors: amounts falling due within one year	(1,095)	-	(1,095)
Total Net assets	40,002	11,272	51,274)

14. Designated Funds

	2025 £	2024 £
CACH-ALL Award fund	10,793	11,272

Purpose of the CACH-ALL Awards Funds:

CACH-ALL Award is the name given to the CACH-ALL Charity Award Scheme which has been set up to provide grants and bursaries to individuals or organisations who wish to undertake activities or projects which are in line with the aims and objectives of CACH-ALL. Applicants should normally be resident in the UK, must be aged between 16 and 24 and be either a member of CACH-ALL (Family or Young Adult membership) or an associated organisation to CACH-ALL.

Eligible activities for support could be cultural education, programmes involving cultural heritage, parenting, family welfare, the development of children adopted from overseas, overseas work programs, language training or other projects such as advancing awareness of, introducing, and running educational or medical programmes overseas.

CACH-ALL

England & Wales - Charity number 1135276

Accounts

CACH-ALL
Financial Statement
For the Year Ended 31 December 2024

Charity Information Page

TRUSTEES	Deanna Benedict Helen Rudolf Malcolm Dixon Sarah Laws Clare Stephens
REGISTERED ADDRESS	12 Yerbury Road London N19 4RL
CHARITY NUMBER	1135276
INDEPENDENT ACCOUNTANT	JM Accountants 137 Cherry Crescent Rossendale BB4 6DS
BANKERS	Lloyds Bank 25 Gresham Street London EC2V 7HN
GOVERNING INSTRUMENT	Trust deed dated 11 May 2017

Trustees Report

The Trustees submit their report and unaudited financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice" applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS 102).

Legal and administrative information set out on page 2 forms part of this report.

Trustees

The trustees are responsible for the general control and management of CACH-ALL as part of the Charity's Committee. They are named as follows:

Deanna Benedict	Co-Chair	
Helen Rudolf	Co-Chair	
Steven Lane	Treasurer	Resigned 13 Jan 2024
Sarah Laws	Treasurer	Appointed 23 June 2024
Imogen Smith	Secretary	Resigned 18 Mar 2024
Clare Stephens	Secretary	Appointed 18 March 2024
Malcolm Dixon	Membership Secretary	

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles of the Charitable 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 a going concern basis unless it is inappropriate to presume that the charitable association will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions applicable to small companies.

Trustee Recruitment & Training

The Trustees may appoint any person who is willing to act as a Trustee. Each Trustee shall retire with effect from the conclusion of the AGM next after his or her appointment but shall be eligible for re-election at that AGM. The Trust Deed provides for four Trustees. All Trustees are skilled to carry out their responsibilities, however, if any further training is identified it will be provided.

Principal Activities and Objects of the Charity

To support and relieve the needs of families who have or are intending to adopt a child transnationally and/or transracially.

To advance the education of the public in short and long term issues related to transnational and transracial adoptions.

To advance the education of transnationally and/or transracially adopted children and their families in the interests of social welfare and for recreation and leisure time occupation with the object of improving their conditions of life.

Achievements and Performance

The joint Chairs are pleased to report that CACH-ALL has had good year supporting its members with face to face meetings and gatherings. CACH-ALL was able to deliver a well-attended Reunion, a popular CACH-ALL Festival attended by 96 of our members and approve 4 Cach All Awards to qualifying adoptees (2023 – 5 awards).

The Committee notes that membership numbers have continued to fall during the year and as of March 2024 we had 379 member families down from just under 400.

Cach All Awards

The Trustees approved 5 applications ranging from a homeland trip to China to a group trip of 3 adoptees to Venice. The fifth application for a cultural and educational trip to Thailand and Taiwan has yet to be paid out. Applicants for CACH-ALL Award grants are subject to a lifetime limit of £500 and applications for approval of an award must take place before the activity is undertaken (although the claim may be completed after the activity in agreed circumstances).

Applicants must have been CACH-All members for at least two years before submitting an application.

Income received into the fund is made up as follows:

	2024 £	2023 £
Gift Aid	-	2,260
Raffle proceeds – reunion	405	1,145
Raffle proceeds – festival	194	223
Total	599	3,628

The balance of the Cach All Award funds at the end of the year stands at £11,272 (2023: £11,865) and includes all donations that have been made specifically for this fund. The trustees decided to allocate this year’s gift aid to the unrestricted funds.

General Fund and Reserves Policy

The Trustees deem it prudent to maintain a minimum reserve balance of £10,000 in the general fund and confirm that this goal has been achieved throughout 2024. Activities for the year have resulted in an unrestricted surplus of £3,817 (2023: deficit £18,891). Accordingly, unrestricted reserves stood at £40,002 at year end (2023: £36,185).

Income and expenditure are detailed on page 10 onwards, but the summary below provides an overview of how members’ subscriptions have been used:

	2024	2023
	£	£
Membership income	13,000	13,780
Donations & fundraising (inc gift aid)	3,067	457
Interest	371	322
Magazine	0	(1,112)
Reunion net cost	(5,369)	(23,930)
Festival net cost	(4,770)	(5,993)
Other events	(235)	(200)
Committee expenses	(314)	(510)
Other costs	(0)	(0)
Administration - Accounting, IT, bank charges	(1,931)	(1,705)
Net Income	3,817	(18,891)

Reunion

We had 217 attendees (2023: 237) including 47 adoptees (2023: 61) aged under 18 and 40 adoptees (2023: 36) age over 18. It was held at the same venue - Mercure Hotel in Daventry. The decision was made for the 2024 reunion to not have exclusive use of the hotel. This decision was made for two main reasons:

1. a large cost to the 2023 Reunion budget was to cover empty rooms as we do not have as many members attending
2. the membership demographic of adoptees is now older.

Without exclusive use of the Mercure Hotel in Daventry we still had a range of activities including workshops for adoptees and parents. We also had a range of speakers including a Q&A with an adoptees panel. The stalls in the foyer were a highlight including CACH ALL members’ crafts and various fundraising activities for CACH ALL. Our dinner entertainment included dancing and the ever-popular photo booth.

Below outlines the comparison of the 2023 and 2024 Reunion budget:

<u>Summary 2023</u>		<u>Summary 2024</u>	
Income	3,435	Income	5,996
Expenditure	(27,365)	Expenditure	(11,365)
Net Cost	(23,930)	Net Cost	(5,369)

Thanks to Jen and Denise Huxtable our reunion co-ordinators for doing a fantastic job on another successful reunion.

Festival

There were 96 attendees at the Umberslade Summer Festival this year. The adults enjoyed the opportunity to catch up with other families and watch our young people enjoy themselves. Particular highlights were the cookout, enhanced bushcraft and French ceilidh. Mindful of both cost and of the older demographic of our members we did not have a bouncy castle this year, but an excellent time was had by all attendees.

Thanks to Tony and his team for all their hard work resulting in another fantastic summer festival.

Bewl Water

4-day gathering. 13 young people.

1 day was a day commissioned, which cost £492, with Education People, a separate company operating from Bewl Water - that day: team building in the woods, climbing, stand-up paddle boarding (might have been other activities on that day too).

Across the other 3 days: canoeing, water park (giant inflatables on the lake), laser tag in the woods, cycling.

Income received was from Black Dragons and the costs subsidised by CACH-ALL and the parents of attendees.

<u>Summary 2023</u>		<u>Summary 2024</u>	
Income	257	Income	233
Expenditure	(457)	Expenditure	(468)
Net Cost	(200)	Net Cost	(235)

Adoptee Events

Young adult adoptees met up on several occasions in a number of locations during the course of 2024 and an account of these will be provided verbally at the AGM.

Magazine

The 2024 magazines, published twice yearly in June and December. Although in the last few years a paper copy of the December magazine was sent out to maintain interest of all members and promote the forthcoming Reunion, both magazines are now issued digitally, primarily due to increasing postal costs.

The December magazine highlighted the many wonderful activities and events over the year, particularly the CACH-ALL Reunion and the Festival, but also the trips undertaken via the CACH-ALL Award scheme and the many outings organised by adult adoptees and for younger

adoptees. The December 2024 magazine also highlighted the mum's October weekend away, this time to Penrith, Cumbria. This provided lots of fun but also much needed support as we all navigate the challenging path of parenthood.

Continued thanks to Caroline who has taken on this role with inspiration and enthusiasm. In addition, regular e-newsletters are distributed to members to keep the, up to date with what is happening in CACH-ALL.

Public Benefit

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meeting and will continue to do this in future meetings. We continue to offer advice and sign posting to members of the UK public who may be exploring the idea of intercountry adoption.

Looking forward to 2024 we are planning the return of the Reunion at its usual venue at Daventry along with the popular Festival in Tamworth-in Arden. We will continue to look for ways to benefit the children and young adults of the CACH-ALL community and, on an ad hoc basis, support other charities that work with children adopted from overseas and those supporting new adoptions.

Financial Review

We saw a decrease (6%) in membership subscriptions income this year (2023: 9%) which reflects an ongoing trend of families leaving the organisation as their families grow up. The year ended on a net core surplus of £3,817 compared to deficit in 2023: £18,891. As a consequence, general reserves remained healthy and grew from £36,185 to £40,002.

Other Events and Activities

Regional events can be organised by any member and funding applied for direct to the committee.

The Young Adult reps continued a series of regional meet ups for adoptees and sometimes families.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the risks.

Reviewing the known risk factors these continue to be listed as follows:

- Failure to recruit and embed new officers onto the CACH-All Committee.
- Failure to adapt the organisation to deliver the programmes and activities to retain membership.
- Insufficient numbers attending the reunion and picnic causing income loss and addition costs.

The Committee continues to bear these risk factors in mind at every committee meeting.

Going Concern

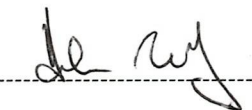
A charity's ability to continue operations is generally based on the financial stability of an organisation of which there is no issue with CACH-ALL.

It should be noted, however, that with an outflux of trustees and committee members at the March 2025 AGM, the continuation of the charity will require members stepping forward to take on at least 3 of the 4 trustee positions.



A handwritten signature in black ink, appearing to read 'D Benedict', written over a horizontal dashed line.

Deanna Benedict, Co-Chair



A handwritten signature in black ink, appearing to read 'Helen Rudolf', written over a horizontal dashed line.

Helen Rudolf, Co-Chair

INDEPENDENT ACCOUNTANT'S REPORT TO THE TRUSTEES OF CACH-ALL

I report to the Trustees on my examination of the accounts of CACH-ALL ("the charity") for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

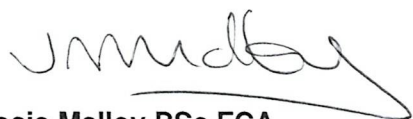
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurances that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a "true and fair view" and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reporting) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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



Josie Malloy BSc FCA
for and on behalf of JM Accounting
137 Cherry Crescent
Rossendale
Lancs
BB4 6DS

Statement of Financial Activities For the Year to 31st December 2024

	Notes	Unrestricted Funds £	Designated Funds £	Total 2024 £	Unrestricted Funds £	Designated Funds £	Total 2023 £
Incoming resources							
Income & endowments from:							
Donations & Legacies	2	3,067	-	3,067	458	3,628	4,086
Charitable activities	3	21,326	599	21,925	19,029	-	19,029
Investments	4	371	-	371	322	-	322
Total		24,764	599	25,363	19,809	3,628	23,437
Resources expended							
Expenditure on:							
Charitable Activities	5	20,947	1,192	22,139	38,700	1,704	40,404
Net Income (expenditure)		3,817	(593)	3,224	(18,891)	1,924	(16,967)
Transfers between funds		-	-	-	-	-	-
Net movement in funds		3,817	(593)	3,224	(18,891)	1,924	(16,967)
Reconciliation of funds							
Total funds brought forward	12	36,185	11,865	48,050	55,076	9,941	65,017
Total funds carried forward	12	40,002	11,272	51,274	36,185	11,865	48,050

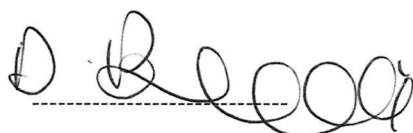
The statement of financial activities has been prepared on the basis that all operations are continuing operations.

**Balance Sheet
As at 31st December 2024**

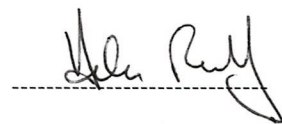
	Notes	Unrestricted Funds	Designated Funds	Total 2024	Unrestricted Funds	Designated Funds	Total 2023
Current Assets							
Debtors	9	2,180	0	2,180	952	4,500	5,452
Cash at bank		38,918	11,272	50,189	38,128	7,366	45,493
Total current assets		41,097	11,272	52,369	39,080	11,865	50,946
Creditors: due in less than one year	10	1,095	-	1,095	2,896	-	2,896
Total Net Assets		37,555	13,720	51,274	36,184	11,865	48,050
Funds of the Charity							
Unrestricted funds	12	40,002	-	40,002	36,185	-	36,185
Designated funds	12	-	11,272	11,272	-	11,865	11,865
Total Funds		40,002	11,272	51,274	36,185	11,865	48,050

The Trustees declare that they have approved the Trustees' report above.

Signed for and on behalf of the Trustees



Deanna Benedict, Co-Chair



Helen Rudolf, Co-Chair

Notes to the Accounts

1 Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised as cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these statements are rounded to the nearest £.

The trust constitutes a public benefit entity as defined by FRS 102 and has taken advantage of the provisions of the SORP for Charities applying FRS 102 Uptake Bulletin 1 not to prepare a Statement of Cash Flows.

Going Concern

There are no material events or conditions that cast any doubt on the charity's ability to continue as a going concern.

Income

Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees have sufficient certainty that they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be reliably measured. All expenditure is accounted for on an accruals basis.

Taxation

As a registered charity the Trust is generally exempt from liability to taxation and no provision for taxation is therefore required.

Donations

Donations are recognised in the SOFA when the general income definition criteria are met.

Tax reclaims on donations

Incoming resources from tax reclaims are included in the SOFA within the same financial year as the donations to which they relate.

Investment Income

This is included in the SOFA when received.

Notes to the Accounts (Continued)

Fund Accounting

The unrestricted funds comprise those funds that the Trustees are free to use in accordance with the charitable objectives. The designated funds relate to the Cach Back Fund (see note 13).

Financial Instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Any revisions to accounting estimates are recognised in the period in which the estimates are revised where the revision affects that period, or in the period of the revision as well as in future periods where the revision affects both current and future periods.

No critical accounting estimates and judgements have been made in preparing these financial statements.

2. Donations and Legacies

	Unrestricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Donations	619	-	619	1,826
Gift Aid	2,448	-	2,448	2,260
	3,067	-	3,067	4,086

Notes to the Accounts (Continued)

3. Charitable Activities - Income

	Unrestricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Membership subscriptions	13,000	-	13,000	13,780
Reunion fees	5,996	-	5,996	3,435
Festival fees	2,097	-	2,097	1,557
Fundraising	-	599	599	-
Other event income	233	-	233	257
	<u>21,326</u>	<u>599</u>	<u>21,925</u>	<u>19,029</u>

4. Income: Investments

	Unrestricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Bank interest received	<u>371</u>	<u>-</u>	<u>371</u>	<u>322</u>

5. Expenditure: Charitable Activities

	Unrestricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Reunion costs	11,365	-	11,365	27,365
Festival costs	6,867	-	6,867	7,550
Other event costs	468	-	468	457
Magazine/newsletter costs	-	-	-	1,112
Committee expenses	314	-	314	510
Cach All Awards	-	1,192	1,192	1,704
Bank charges	687	-	687	662
Website/digital services	-	-	-	28
Accountancy & bookkeeping services	300	-	300	185
Governance costs (note 6)	945	-	945	830
	<u>20,713</u>	<u>1,192</u>	<u>21,905</u>	<u>40,404</u>

Notes to the Accounts (Continued)

6. Expenditure: Governance

	Unrestricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Independent Accountant's fees	700	-	700	700
Governance support	245	-	245	130
Total	945	-	945	830

7. Staff Costs

No staff were employed by the Trust during the year (2023: £Nil)

8. Trustees

No trustees received any remuneration during the year (2023: £Nil)

1 trustee received expenses for travel costs on behalf of the charity totalling £49 (2023: 3 trustees £313)

9. Debtors

	Total 2024 £	Total 2023 £
Prepayments		
Prepaid cost: 2025 Reunion	1,663	500
Prepaid cost: 2025 Festival	252	195
Accrued income: Gift Aid	-	4,500
Accrued income:2024 Bewl Water	265	257
Total	2,180	5,452

10. Creditors due within one year

	Total 2024 £	Total 2023 £
Accruals & Deferred income		
Independent Accountant's fees	700	1,200
Reunion 2025 receipts	395	316
Members' reunion savings	-	470
Accountancy & bookkeeping fees	-	315
Magazine printing	-	595
Total	1,095	2,896

Notes to the Accounts (Continued)**11. Financial Instruments**

Carrying amount of financial liabilities

	Total 2024 £	Total 2023 £
Debt instruments measured at amortised cost	1,095	2,968

12. Funds of the Charity

	Balance brought forward £	Income £	Expenditure £	Transfers £	Balance carried forward £
Unrestricted funds	36,185	4,764	(20,946)	-	40,002
Designated funds	11,865	599	(1,192)	-	11,272
	48,050	25,363	(22,138)	-	51,274

13. Funds of the Charity (Previous Year)

	Balance brought forward £	Income £	Expenditure £	Transfers £	Balance carried forward £
Unrestricted funds	55,076	19,809	(38,700)	-	36,184
Designated funds	9,941	3,628	(1,704)	-	11,865
	65,017	23,437	(40,404)	-	48,050

Notes to the Accounts (Continued)

14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Designated Funds £	Total 2024 £
Fund balances as at 31 December 2024			
As represented by:			
Bank	38,918	11,272	50,189
Debtors	2,180	-	2,180
Creditors: amounts falling due within one year	(1,095)	-	(1,095)
Total Net assets	40,002	11,272	51,274

15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Designated Funds £	Total 2023 £
Fund balances as at 31 December 2023			
As represented by:			
Bank	38,128	7,365	45,493
Debtors	952	4,500	5,452
Creditors: amounts falling due within one year	(2,896)	-	(2,896)
Total Net assets	36,184	11,865	48,050

16. Designated Funds

	2024 £	2023 £
Cach-All Award fund	11,272	11,865

Purpose of the Cach All Awards Funds:

Cach All Awards is the name given to the CACH-ALL Charity Award Scheme which has been set up to provide grants and bursaries to individuals or organisations who wish to undertake activities or projects which are in line with the aims and objectives of CACH-ALL. Applicants should normally be resident in the UK, will be aged between 16 and 24 and be either a member of CACH-ALL (Family or Young Adult membership) or an associated organisation to CACH-ALL.

Eligible activities for support could be cultural education, programmes involving cultural heritage, parenting, family welfare, the development of children adopted from overseas, overseas work programs, language training or other projects such as advancing awareness of, introducing, and running educational or medical programmes overseas.