



Clifton Children's Society
A Company Limited by Guarantee
Report and Financial Statements
For the Year Ended 31 March 2021

Charity No: 286814

Company No: 01655971



Clifton Children's Society
For the Year Ended 31 March 2021

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Trustees' Report

The trustees present their report together with the financial statements of the charity for the year ended 31 March 2021.

In response to the COVID-19 pandemic and Government restrictions, the Organisation adapted quickly to put in place remote working for all staff and to deliver services virtually where possible. There were specific restrictions around processing of assessments in relation to obtaining medical reports and DBS clearance; and around the movement of children. This inevitably had an impact on the number of assessments and placements the Organisation completed in the year. However, there was an increase in the volume of adoption support work at this time supporting newly formed families with home schooling and the challenges families faced during the pandemic. It is noteworthy to mention that the organisation did not experience any placement breakdowns during this very challenging year.

The names of the trustees (who are directors for the purpose of company law and trustees for the purpose of charity law) who served during the year and at the date of this report are set out on page 23.

Governing document

The Clifton Children's Society was founded in 1904 and incorporated as a charitable company limited by guarantee on 2 August 1982 and registered as a charity on 12 April 1983. The company was established under Memorandum of Association which set the objects and powers of the Clifton Children's Society and is governed under its Articles of Association. These were amended by special resolution on 8 April 1997, 14 October 1997, 24 August 2000, 28 September 2006 and 5 June 2008. In the event of the company being wound up the members are required to contribute an amount not exceeding £1 each.

On 1st April 2018, the assets and activities of The Centre for Adoption Support and Education (charity number 1153616) were transferred to the Organisation. The Organisation continues the post adoption support work of The Centre. The special resolutions putting this into effect are dated 12 March 2018.

Recruitment and appointment of trustees

The number of trustees shall not be less than 5 but (unless otherwise determined by ordinary resolution) shall be subject to a maximum of 15. At each Annual General Meeting, one-fifth (or the number nearest to one fifth) of the trustees shall retire from office, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

If at the meeting at which a trustee retires by rotation, the vacancy is not filled, the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the Trustee is put to the meeting and lost.

No person other than a trustee retiring by rotation shall be appointed or reappointed a trustee at any general meeting unless recommended by the trustees.

The trustees provide a broad range of skills. The range of skills offered and needed is regularly reviewed. A trustee's skills audit was undertaken during 2017/18 and there is ongoing consideration of the composition and diversity of the trustee Board.

Trustee induction and training

Potential new trustees attend meetings as observers to familiarise themselves with the Clifton Children's Society. If appointed as a trustee, they undergo a formal period of induction and training on charity law and governance. In 2017/18 the Trustees and CEO held two developmental workshops which reviewed and shaped the trustee's roles and responsibilities as members of the Board, and the organisational strategy going forward. Trustees act in accordance with the Clifton Children's Society's code of conduct.

Organisation

The Legal and Administrative Information set out on page 23 forms part of this report.

The trustees manage and direct the Clifton Children's Society's work and meet five times a year. Working groups of trustees are convened to consider specific issues as needed. The Board has agreed a schedule of delegated authority to the Chief Executive Officer, Margaret Pitts, who has overall responsibility for the strategic and operational delivery of the work undertaken by Clifton Children's Society.

Objects of the Charity

The trustees confirm that they have given due consideration to guidance published by the Charity Commission and that the Public Benefit requirements are met. The object of the Clifton Children's Society is to benefit the public through the promotion of the relief of poverty and the welfare of children in need from all backgrounds, cultures and all faiths or none by:

- Furthering their appropriate care and safety.
- Providing assistance and support to them, their families and carers.
- Advancing their physical, mental, social, emotional and spiritual development, respecting their racial, cultural and spiritual heritage, so that they may grow to full maturity as individuals and members of society.

Vision

A society in which adoptive families are available for all children who need them, in which Clifton Children's Society plays a leading and innovative role in valuing relationships, and offering lifelong support.

Activities

CCS Adoption is an independently funded, registered charity and Adoption Agency. The Organisation works to the highest standards to maintain its strong reputation of people and relationships at the heart of what it does, evidenced as an Ofsted 'Outstanding' rated Agency consistently since 2009.

In 2018, the Organisation brought together its existing adoption service, CCS Adoption with The Centre for Adoption Support & Education ("The Centre"), allowing us to strengthen, broaden and expand the post Adoption support the Organisation offers families.

The Organisation has continued to concentrate on Adoption work as its method of meeting its objects by building a positive future for children. The ongoing evidence of poor outcomes for children raised in public care confirms the importance of the work undertaken and the public benefit in finding permanent families for children through adoption. Research evidence confirms that children who are raised in adoptive families have better outcomes in the quality of their adult

life than those remaining in public care. The clear public benefit is that these outcomes are a cost-effective use of public funds.

The Organisation aims to provide high quality, independent and professional Adoption services recognising the lifelong impact of adoption. CCS Adoption works to find and support a wide range of adoptive families for children who need them, with a strong commitment to promote Early Permanency through concurrency and foster-to-adopt placements, which allow for a child joining their potential adoptive family much sooner, thus avoiding delay for children.

CCS Adoption offers a comprehensive Adoption service that includes recruiting, training, assessing and approving adopters, and undertaking family finding activities to create adoptive families. Supporting the child and family throughout the adoption process and offering lifelong Adoption Support as well as providing a Clinical Therapeutic Service. CCS Adoption continues to offer a Birth Records and counselling service to adopted people and their birth relatives. These services are offered to children and adults regardless of personal background, faith, gender, ethnicity, culture or disability. One of the Organisation's values and principals is working in a climate of acceptance and inclusivity, and is therefore open to meeting the needs of all adopted children irrespective of their histories and background.

The Organisation is keen to promote partnership working with other stakeholder groups including Local Authorities, Regional Adoption Agencies, and Education and Health services all within the South West region.

Values

The merger of CCS Adoption and The Centre for Education and Adoption Support in 2017/18 provided the catalyst for Clifton Children's Society to review the purpose and values of the newly combined Organisation, building a strong plan for the future. The trustees and CEO met for this purpose on 30 April and 24 May 2018, and agreed:

Its core purpose and the driving force behind everything the Organisation does, will be to *"create a positive future for children, by building families and enabling them to grow and thrive"*.

To support its purpose, the Organisation will focus and measure itself against four core values and principles:

- **Child Centric** – We will always put the needs of the child first through everything we do
- **Accepting & Inclusive** – We will be accepting of all and champion inclusivity.
- **Leading & Pioneering** – We will maximise our creativity to pioneer and lead on issues that are close to our heart.
- **Responsible & Sustainable** – We will run our Organisation in a responsible and sustainable way, to ensure the longevity and security for our families.

Adoption, Recruitment & Support

There has been a decrease in the **number of enquiries** from 307 (2019/20) to **259** in 2020/21. This is due to there being a competitive market with choice for prospective adopters, particularly with online, accessible information events that have a wider reach across the region. Social Media has become the main marketing platform for attracting prospective adopters and this has raised their awareness of the choice of agencies that are available to them.

This year the CCS Adoption held **14 information events** which were all delivered online including:

- Two LGBT events,
- A BAME specific recruitment event.

These have been positive events with an average of **11** households attending each (2019/20 - 10) - **150** in total (2019/20 - 134). The average has gone up from last year and this may be due to the way CCS Adoption responded to the pandemic, being the first Agency to go live with online information events. When people were thinking about adoption, either because their IVF journey was slowed down or paused as a result of the pandemic, or because people were re-evaluating their lives, CCS was able to offer them the information they needed.

This led to **41** prospective adoptive households submitting Registrations of Interest to formally begin the adoption process (2019/20 - 35), of which 36 were accepted into Stage 1 (2019/20 - 32). CCS Adoption also conducted **41 post information day meetings (PICI's)** with potential adopters prior to them joining stage one of the process (2019/20, 40).

CCS Adoption held the following **training** in 2020/21:

- 5 Introduction to Adoption Days for adopters (2019/20 - 7)
- 16 Preparation Days were held for adopters (2019/20 - 15 days)
- 6 Friends and Family Workshops (2019/20 - 5)
- 5 Safer Care evening sessions (2019/20 - 6)
- 4 Early Permanence Introduction sessions, and (2019/20 - 5)
- 3 Therapeutic Parent Training days (2019/20 - 6)
- 5 Linking and Matching workshops (2019/20 - 3)
- 2 Adopting with an existing child (new)

All training courses and materials were adapted to be delivered online from April 2021 in response to the COVID-19 pandemic. Information that could not be delivered in this way was incorporated into the social worker assessment. A number of benefits were noted as a result of delivering training online including accessibility, and some courses may continue to be delivered online such as the Friends and Family Workshop which, through this method of delivery, can reach family members who live all over the world.

A new course 'Adopting with an existing child' was developed and delivered by the CCS trainer assisted by social workers. The course is for prospective adopters with existing birth children or existing adopted children to attend during Stage one of the assessment. The course is also open to adopters from other agencies.

Feedback from attendees has been positive with the following examples:

Introduction to Adoption Days: *"The main learning point for us was the attachment disorder that was presented to us and made us truly reflect how we would care for the child we want to adopt. We also had the opportunity to ask questions to an adoptive parent and their social worker".*

Preparation day: *"I found it incredibly useful and effective. These are strange times but I thought the online version worked brilliantly".*

Safer Care: *"I found the training session challenging and very useful. Engaging and informative".*

Adopting with an existing child: *"The staff managing the sessions were professional and knowledgeable, and it gave us the chance to more closely consider some of the aspects of adopting with an existing birth child".*

During the year, CCS Adoption approved **25 families as 'suitable to adopt'** against a target of 28 families (2019/20 - 21 approved), and **31 children were placed with families for adoption** against a target of 39 (2019/20 - 35 placed). The number of children placed during the year was commendable. The work to approve families and place children continued despite lockdowns

and restrictions, with staff working remotely from home and processes being adapted to ensure families were assessed effectively.

The impact of the Practice & Improvement Fund (PIF) project's Early Permanence (EP) training programme and the Regional Adoption Agency (RAA) restructuring has significantly reduced the demand for CCS Adoption EP placements. Whilst at Panel approved adopters are being increasingly recommended as suitable for EP (44% in the 2020/21 period), CCS Adoption approved adopters were not taken up as an EP placement of choice by the RAA/Local Authorities.

The Adoption Panel, which is constituted in accordance with adoption regulations, meets monthly to approve adopters and provide independent scrutiny of CCS Adoption's adoption work. In 2020/21 in response to the pandemic the Adoption Panel moved to an online forum. The Panel takes responsibility for making a recommendation on each case and determines whether all issues have been appropriately clarified. The Panel has an independent chair and a central list of independent members who have personal/professional experience of adoption. This includes the Agency Medical Adviser, social work professionals and a management representative. All Panel reports are read by the Agency Legal Adviser to quality assure an applicant's legal status to adopt. The Agency Decision Maker for Panel has moved to the CEO on the retirement of the previous ADM and is suitably qualified and experienced in adoption work. This diverse group of people speak from a very informed perspective and provide vital scrutiny, quality assurance, and validation of CCS Adoption's adoption work.

In total **25** new applications were presented to Panel to be approved as adoptive parents and all 25 were approved as 'suitable to adopt'. Two sets of adopters who had been approved for more than one year were reviewed because they had not yet been matched with children, and were re-approved.

Adopters' experience of Panel continues to receive positive feedback, one adopter said "*Apart from feeling nervous, which was inevitable and unavoidable, Panel turned out to be quite straight forward. We felt well prepared. It was nice to have had the information about the panel members prior to panel so we knew who they all were - although they did also introduce themselves on the day*".

A social worker commented that "*My adopters were really appreciative that panel could go ahead and feedback the panel wasn't as scary as they had expected. They were also pleased all the questions I had prepped them for, came up!*"

CCS Adoption continues to specialise in recruiting adoptive families for 'priority children' i.e. sibling groups, older children and, children of black and minority ethnic (BAME) origins. CCS Adoption's 'Adoption Champions' areas of focus are: Adopters of Children of Colour; LGBT Adopters; Adopters for children with disabilities or complex health-needs; Brother and Sister groups, and older children; and they advocate for this area of adoption in all aspects of work at CCS Adoption, for example, reviewing the website and literature for appropriate language, and arranging information events in communities that represent these constituents. As a result of this approach 61% of the total number of children placed at CCS Adoption were in sibling groups (2019/20 66%), and CCS Adoption's percentage of LGBT approved adopters 28% (2019/20 - 29%). Where BAME children have been placed, 33% have one or more adoptive parent who are similar or the same ethnicity (2019/20, 83%).

CCS Adoption has increased the number of children it places each year: in the last five years (2016/17 - 2020/21) 169 children have been placed whereas in the previous five years (2011/12 - 2015/16) 131 children were placed. Despite this increase the number of disruptive placements has remained low, notwithstanding the fact that CCS Adoption places older children with more complex and additional needs. For all children placed since 1995 CCS Adoption's disruption rate

is 4.32%; and the disruption rate for 2020/21 is 0%. This is a significant achievement during any year, but especially during the past year. A significant amount of support was provided to the most at risk adoptive families to ensure there were no disruptions. This should be compared to the estimated national disruption rate of 4 -12% as indicated in Julie Selwyn's research in 2014:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/301889/Final_Report_-_3rd_April_2014v2.pdf

The Organisation offers lifelong support to adoptive families. All families, with whom CCS Adoption has placed children at any time, are supported through the Organisation's Adoption Support Services according to need.

The **31 children** placed in **25 families** in 2020/21 received intensive post-placement support, essential during the early stages of joining a new family (2019/20 - 35 children in 21 families). As at 31 March 2021, CCS Adoption was supporting **37** placements of children awaiting adoption orders (2019/20 - 31). The pandemic caused a significant delay in the courts and therefore Adoption Celebration Hearings were no longer viable.

In total **121 families** were supported on a regular basis during the year (some of which would have been placed/had adoption orders in previous years). The support comes from the social workers, a social work assistant, the Family Mentoring Scheme and, in collaboration with The Centre for Adoption Support and Education (see The Centre below).

Life Story Work has been further integrated into the post adoption support offered to families. All adopters are contacted at key points early in their adoption journey (Panel Approval, Matching Risk Assessment stage and 4 months into placement) to help support and equip them to undertake Life Story Work. Two Life Story Work drop-ins were also held for our adopters. In 2020/21, a total of **38 families** accessed the Life Story Work service, benefitting **53 children**. This included casework and consultations with 23 families.

The Non-Violent Resistance (NVR) seven week course which provides techniques and strategies to adoptive parents with children or adolescents presenting with violent, destructive or harmful behaviours, was postponed due to the lockdown as this training lends itself to face-to-face delivery rather than online delivery.

From **43** enquiries in total (36 in 2019/20), **19** adopted adults received counselling and an Intermediary and Tracing service (2019/20, 17). Although the number of cases that are active at CCS adoption in any one year fluctuates and can be influenced by TV programmes such as 'Long Lost Family' and major events in an individual's life; this year the pandemic also had an impact with referrals from people anxious about becoming ill or checking on birth relatives. It was not possible to allocate intermediary or birth counselling cases between the end of March and beginning of September 2021, as birth records counselling often needs face to face contact and the Intermediary Worker was shielding. However as lockdown progressed, creative ways of providing the counselling were established that were safe for all.

Social Work Review

A review of the Social Work Service was carried out during the financial year. The aims of the review were:

- to review the efficiency of the Social Work Service;
- review the staffing structure;
- analyse the cost of the service in relation to Interagency Fees, considering per placement cost and income.

The following methods were used during the review: a survey of the advice, administration and social work teams, a time and motion study of the social workers, and analysis of data.

The Social Work Review report was completed in February 2021, and the CEO and trustees held a workshop in March 2021 to discuss the findings and recommendations, alongside those from The Centre review. Action plans have been developed for implementation in 2021/22.

The Centre for Adoption Support and Education

The Centre for Adoption Support and Education (The Centre) provides a comprehensive range of specialist post adoption support for children and families. This group support is available for both CCS Adoption's adoptive families and those who have adopted with other agencies in the region. Services are provided from the very beginning of their adoption journey, for as long as they need it. Services include support for pre-school children, teenagers, parents and families as well as courses and workshops for parents and professionals

The Centre continued to provide support to adoptive families during the COVID-19 pandemic and Government restrictions, with services being adapted for online delivery wherever possible and reverting to face-to-face delivery when restrictions allowed. In total **148 individual families** benefitted from the services run from The Centre in 2020/21, with some families attending more than one group.

The following services were provided:

- **Tots Group:** A dedicated pre-school play group for adopted children aged 0 - 4. Sessions run three mornings a week, term time only. During 2020/21 a total of **45 children benefitted from a place** (2019/20 - 57).

From April to July 2020 families were offered support with a weekly Zoom sing along/story time session facilitated by the Centre team rather than face-to-face delivery. A weekly newsletter was published with arts, craft and cooking ideas for families to use at home. A total of 22 activity sheets were issued and distributed to 40 families each week. From September to December families returned to the Centre for sessions delivered in bubbles.

Feedback included *"Thank you to all who work so hard to make tots the nurturing and safe place it is"*.

- **A-Team:** A monthly evening or weekend activity-based group for young people aged 12 to 18 years. Monthly zoom catch-ups were offered from April to June plus a Forest School session in October and two online art projects during March 2021. However, as this is an activity based service, numbers were much reduced compared to the year before with **8 young people accessing the service** (2019/20 - 21).
- **Mums Group:** A support group for adoptive mums to talk with others who understand the complexities and challenges faced around adoption. Sessions are monthly, during the evening and facilitated by an Adoption Support Therapist. Virtual Zoom sessions were held from April to October, with two face-to-face meetings at The Centre during November and March. Numbers increased significantly in this financial year with a total of **24 adoptive mums benefitting** from attending the group compared with 17 in 2019/20.

Feedback included: *"Mums group has been a vital support for me. Meeting others who 'get it', being able to share our highs and lows. Extending friendships beyond the group for both myself and my child. Without the group I'm not sure I would have been able to cope during my darkest days"*.

- Dads Group: An opportunity for adoptive Dads to share and talk about particular issues, to hear the thoughts of others and discuss strategies. Sessions are monthly, during the evening and facilitated by an Adoption Support Therapist. Virtual Zoom sessions were held from April to September and in January and February, with four face-to-face meetings at The Centre when restrictions allowed. A total of **10 dads benefitted** from these sessions (2019/20 - 14).

Feedback included: *"I started attending the group at a particularly low point personally and it really felt like a weight lifted talking about my experiences with others in the same boat as well as hearing the same stuff from others".*

- LGBT Coffee Mornings: A social morning for anyone who has started their adoption journey with any agency. Families and prospective adopters meet once a month on a Saturday morning. Service delivery during COVID-19 included a mixture of Zoom sessions, 'get togethers' in the park and a Forest School session. During 2020/21 numbers remained consistent with a total of **23 families benefitting from the service** (2019/20 - 27).

Feedback included: *"Meeting other families with LGBT+ parents and adopted children has supported our child in understanding their own story, by talking about children and parents we regularly meet at the Coffee Morning. Our child knows about them and feels they are all sharing a similar family story".*

- Single Adopter Catch-Up: This is a new service, introduced in August 2020 to give single adopters the opportunity to meet for an informal chat about family life, managing wellbeing and the day to day challenges that come with being a single adoptive parent. Virtual sessions were offered fortnightly. Initially take up was low but the service has since grown and **a total of 10 parents** have benefitted from this group.

Feedback included *"Being a single mum by choice is a privilege but can be lonely at times and feel overwhelming. Having like-minded people really helps to feel not alone and I'm not the only one going through these emotions".*

- Support Through Early Permanence (STEP): A group for current, past, or imminently prospective Early Permanence (EP) carers. During the pandemic the group moved from bi-monthly face-to-face session to 6 weekly virtual sessions. A total of **15 parents** have benefitted from this group.

Coordination and support of the EP Network Support List and a STEP Facebook group continues. These various support forums are accessed and valued by EP carers right across the South West Adoption Consortium (SWAC) as ways of sharing experiences and providing peer support for each other, and the number of EP carers accessing support through all three platforms has increased over the year.

- Workshops for Adopters: The Centre offers workshops for families to engage in discussions on particular topics. In 2020/21, 10 workshops were delivered as webinars, with **a total of 51** unique beneficiaries (some people attended more than one workshop).
 - Education of adopted children in lockdown
 - Hearts & Minds (refreshing the 8 helpful habits)
 - Talking to your child about COVID-19
 - Your child's feelings and fears about birth families in lockdown
 - Sensory and emotional sensitivities and lockdown
 - Deepening your use of therapeutic parenting during the COVID-19 Crisis
 - Going back to school
 - Life Story Work – 3 workshops (not included in ASF COVID-19 Scheme)

Seven of these webinars were delivered by the Therapeutic Services team and funded via the Adoption Support Fund COVID-19 scheme (see page 13).

Families are invited to make a voluntary donation if they attend any groups or workshops and in 2020/21 donations totalled £1,493.

Centre Review

A Centre Review was carried out during the financial year. The aims of the review were:

- to identify the current post placement/adoption support (PAS) needs of adoptive families accessing The Centre;
- to establish the best way to support those need via The Centre, and
- to consider how to sustainably finance The Centre.

The following methods were used during the review: focus groups (with current beneficiaries of Centre services), staff interviews and analysis of output and impact data.

The review found that Centre services are very well received with beneficiaries remarking: *"It's been a lifeline for us"* and *"I'm not sure we would still be a family if I hadn't had the opportunity to go to that (group)"* and *"The staff are all amazing"*. In terms of the service The Centre provides for all adoptive families (not just CCS families) comments included: *"I certainly felt that just because we hadn't adopted through CCS it didn't make any difference to how welcome we were made"* and *"Keep doing what you are doing. You are a lifeline to the adoption network across the South West. I would imagine that if that was lost that would be a massive gap"*.

The Centre Review report was completed in February 2021, and the CEO and trustees held a workshop in March 2021 to discuss the findings and recommendations, alongside those from the Social Work review. Action plans have been developed for implementation in 2021/22.

Therapeutic Support Service

Following the financial deficits for this service in 2018/19 and 2019/20 and the review in 2019/20, work has continued to create a sustainable, financial model for the service. The main income stream for the Therapeutic Service continues to be the Adoption Support Fund (ASF), and in this financial year income was boosted by the ASF COVID-19 scheme.

The COVID-19 pandemic was the biggest challenge of the year and ways of working with families were adapted to deliver all services online immediately. In certain cases, the risks to individual families and therapists were assessed, and essential face-to-face therapy was provided where online working was not possible or effective. Therefore, during the pandemic the team continued to offer Consultations, Clinical Assessments, a range of Therapeutic Interventions to families, and Therapeutic Training to CCS families. Due to the ASF COVID-19 scheme they were also able to provide some additional services to the region.

Consultations

52 consultation appointments were completed in total (target 51). CCS families were offered 3 appointments a month, delivered virtually, and 30 consultations were offered to Adoption West families via the ASF COVID-19 scheme.

Clinical Assessments

The Clinical Leads offered 1 assessment slot a month to families and these were adapted to be completed largely online, or risk assessed to provide some elements of assessment face to face when appropriate. 12 assessments were completed (target 10).

Therapeutic Interventions

69 packages of therapeutic support to adoptive families were completed (target 54).

Feedback from an Adoptive Parent: *"Since starting our Theraplay® support we have seen huge progress in M. She has really enjoyed the sessions as have we. She is much more accepting of our nurture towards her, is spending longer periods feeling regulated and we have seen her develop a confidence to accept our attempts to comfort and calm her in periods of dysregulation. The support we have received from Jess has made a significant difference to us as a family and to our confidence in parenting M and meeting her complex needs. We have strengthened the bond between M and us as parents and we can see the increase in her feeling more securely attached"*.

Funding from the ASF COVID-19 Scheme (see page 13) allowed the service to provide 12 consultations for Adoption West families, 18 consultations for CCS families with Adoption West children, and additional therapy sessions for two families. These numbers have been incorporated in the figures above.

Therapeutic Training

Hearts and Minds Parenting Programme: The 8 week training programme ran twice, in September 2020 and January 2021. 30 families attended, with a total of 53 individual attendees (target 18 families).

Adoptive Parent Feedback to CCS Adoption Social Worker: *"The course has been fantastic and exactly what we needed at a time when we felt very desperate indeed. We have already been able to try out therapeutic parenting techniques learned on the course and consciously apply them to situations that have arisen with C so that we are supporting her more appropriately"*.

Non-Violent Resistance (NVR) Therapeutic Training and Support Program: In response to COVID-19 participants were consulted about the best way to deliver the program and the majority preferred a delayed and shorted program rather than delivery via Zoom. The program ran once a month from September 2020 to March 2021, and a total of 12 adoptive parents attended.

Adoptive Parent Feedback: *"So good to be reminded of the principles which were very well presented. So good to meet others in similar situations. Amazing flexibility on behalf of the facilitators. Great to have time to reflect on parenting using NVR. I would highly recommend this course to others, especially as it has been so helpful to be able to build upon the previous intensive learning now we have had time to put it into practice"*.

Adoption Support Fund

Late in 2020 the Government announced that the ASF would continue for a further 12 months until March 2022. This has enabled the team to plan and deliver services for the next financial year, however, it continues to be difficult to make long term plans for the Service when the continuation of the ASF is agreed 12 months at a time. We have been informed by DfE that the Spending Review due to take place in autumn 2021 will include a recommendation about the future of the ASF fund.

South West Adoption Consortium (SWAC)

CCS continues to be the host agency for SWAC which is a membership organisation comprising three local Regional Adoption Agencies, one Local Authority and five Voluntary Adoption Agencies. The following services were agreed by Members to be delivered by SWAC in 2020-21:

12 Best Practice meetings a year (four focusing on issues of particular interest to managers and senior practitioners)

- SWAC delivered 33 Best Practice workshops by the end of March 2021 (this figure does not include the STAR Matching Tool Launch workshops);
- 8 of these have been for Managers and senior practitioners.
- 443 professionals in total benefitted from these workshops (our target was 229).

4 Panel Chairs' and Panel Advisors' meetings: SWAC has delivered 5 meetings for Panel Chairs and Advisors and an additional meeting for Panel Administrators, which was well attended.

2 Medical Advisers' meetings a year: SWAC has delivered 2 meetings for Medical Advisers during this period. A Best Practice workshop on Mental Health in Adult Health Assessment was also provided; facilitated by Ellie Johnson, Health Consultant, from Coram/BAAF, which was well attended by Medical Advisers.

3 Heads of Service Meetings a year: SWAC has delivered 3 meetings for Heads of Service during this period.

3 Adoption Exchanges a year: This was not possible due to pandemic restrictions and the logistics of holding a large Regional event over a virtual platform. Some RAA's are holding their own mini-virtual exchanges and mini virtual play days on line. SWAC hopes to resume holding Adoption Exchanges once COVID-19 restrictions allow.

Children's profiles and adopters' profiles will be circulated as soon as they are received: During this period SWAC circulated 68 children's profiles and 39 family profiles. There continues to be a short fall in adopters who are available to parent priority children, e.g. sibling groups, school age children and those with specific additional needs.

Website and Newsletter: The website was updated as required and two Newsletters were sent out in May & September 2020.

STAR Matching Tool: The development of the Strengths and Risks Matching Tool (STAR) began in 2017 when DfE PIF2 grant funding was secured to develop a more evidence based tool, with the aim of strengthening the quality of matching decisions; improving early identification of support needs; and ultimately, improving stability of placements and reducing risk of disruption.

Matching Tool and Guidance notes was launched nationally by Coram/BAAF on 2 February 2021; attended by over 130 professionals from around the country. CoramBAAF sent out the template of the Tool in early February to all Agencies in England, the Tool was shared with the CVAA, by the CEO and researcher from Bath Spa University presented to the RAA Leaders Group in March 2021.

Bath Spa University would like to undertake follow up research to see how effective the Tool is in considering stability in adoption and as a predictive tool of possible disruptions. This would allow for further refinement and development of the Matching Tool, particularly as part of the national rollout of its use. Preliminary discussions have taken place about the University making funding applications to organisations including the Nuffield and SRC. The time SWAC would contribute to the work would be included in any application. The RAA Leaders Group supports this further research.

Leading, innovating and influencing policy and practice:

Early Permanence: Throughout 2020/21 CCS continued to play a lead role in both national and regional forums. This included meetings and dialogue with the EP Lead at the DfE and co-presenting at the CoramBAAF EP Network Conference in Nov 2021 with Adoption West.

The CCS EP Lead worked with CoramBAAF to create a new Early Permanence Placement Planning Form and associated Guidance. This work was completed during the year but unfortunately COVID-19 has delayed the publication, but it is expected to be available soon.

Our Early Permanence Quality Mark was due for renewal in March 2021, however due to COVID-19, and the Organisation's status of being the first Agency to achieve the award, it was extended until March 2022. CCS remains one of the few agencies across the country to have achieved this award.

Sharing Stories: Following on from the success of the Sharing Stories project, CCS was asked to be part of a research project called **Difficult Conversations** working with Bristol University.

'Difficult Conversations: developing research-led training in dealing with looked after and adopted children's difficult life story questions'. This has involved producing training materials and resources for the Project website, as well as continuing to facilitate adopters and adoptive children's involvement in the project.

Throughout the year Sharing Stories led a number of learning events for professionals; 2 CVAA LSW Workshops, a session at the Community Care Live Conference in Oct, training to school staff and mental health professionals at The Bridge Foundation; as well as facilitating a SWAC Best Practice Workshop for professionals.

OFSTED Inspection

The Organisation was inspected by OFSTED in February 2019 and given the overall quality rating of "Outstanding", as in the previous three inspections (2015, 2012 & 2010). The OFSTED inspection team found the Organisation to be "Outstanding" in all three areas it considered:

- 'Overall experiences and progress of service users';
- 'How well young people and adults are helped and protected'; and
- 'The effectiveness of leaders and managers'.

The inspection is a comprehensive review of the work of the Organisation over the previous 3 years involving all aspects of the work undertaken, including recruitment of adopters, preparation and approval process, how matching and linking are undertaken, particularly how the Organisation focuses its work on those children waiting for adoptive families, and all aspects of adoption support. Attention is also directed at how the Organisation makes a contribution to regional and national initiatives to improve adoption services. The inspection included consideration of policies and procedures, data, gathering views from service users including young people in adoptive families, feedback from partner agencies who have placed children with CCS Adoption families and views of outcomes from local authorities where specific contracted services are delivered.

The inspector commented:

"Adopters receive excellent preparation, support and training prior to adopting their child. They benefit from the extensive training and support provided by the agency that comprehensively prepares them for their parenting role" and

"The agency offers a range of imaginative and creative clubs and activities for adopted children and their parents that are provided in the agency's children's centre and in the community.

Children and their parents benefit from taking part in after-school clubs, forest club, holiday activities and a tots' and parents' club", and

"Really impressed with the organisation, CCS is streaks ahead of other agencies", and

"Leaders and managers have an ambitious vision for the agency. They succeed in providing a centre of excellence that provides high-quality adoption services to parents and children. There is a shared sense of purpose from all the staff and expert knowledge of how to achieve very positive outcomes for adopted children and their parents. There are many innovative and creative projects successfully being undertaken by the agency that are further improving outcomes for adopted children".

The full inspection report (Unique Reference Number SC048462) may be accessed online at: <http://www.ofsted.gov.uk/Ofsted-home/Inspection-reports>

Grants and External Contracts

DFE Grant Funding: This was offered to all VAA's to support up to 75% of monthly staff salaries, enabling VAAs to continue to deliver adoption services during the COVID-19 pandemic. The initial period of the funding was for three months August to October 2020. In January 2021, DfE extended the grant to include a further four months (December 2020 to March 2021). In total the funds received were £445,431.

Adoption Support Fund (ASF) COVID-19 Scheme: This fund had been set up by the Government to offer emergency support to adoptive families including online counselling and couples therapy to meet needs arising from the outbreak of coronavirus. In May 2020 Adoption West agreed to support an application to the fund for the Therapeutic Services team to deliver webinars via The Centre and provide consultations to Adoption West and CCS families, and additional therapy sessions for some families.

Adoption West Training contract: CCS Adoption continued to deliver the adoption preparation training programme for prospective adopters for the Regional Adoption Agency, Adoption West; completing the final year of a three-year contract to deliver prospective adopter training for Stage 1 and 2. The training sessions were delivered across three regional hubs - Bristol, Trowbridge and Gloucestershire. In 2020/21 the training was attended by the following numbers: Stage 1 - 245 (2019/20 - 176), Stage 2 - 210 (2019/20 - 166), Early Permanence Information - 252 (2019/20, 156), and Early Permanence Day - 135 (2019/20 - 89).

Feedback has been positive and included the following examples:

Stage 1 Training Day: *"I found the session very informative and helpful. The trainers were very knowledgeable and made the atmosphere feel relaxed and welcoming. The course was well thought out and covered a lot of topics. You felt very comfortable asking questions and answered questions in detail. Thank you for a great training session!"*

Stage 2 Training Day: *"It was very informative as whole, things we hadn't thought about were mentioned which then raised questions that were always answered very well..... It was great to be in three days' worth of training spread out over three weeks. It kept it fresh in your mind, yet allowed you time to process the information. We found the therapeutic parenting helpful and listening to adopters' stories".*

Early Permanence Day: *"Great session, loads of information. Well delivered by the trainers and very engaging. Having the guest speaker talking about her own experiences gave a really good insight into EP and how it actually works. The whole day was really informative and really built on the initial half day of training".*

The RAA will deliver this training to its prospective adopters from 1 April 2021. The CCS trainers were transferred to Adoption West under TUPE arrangements at the end of the financial year.

Adoption West Centre grant: Adoption West made a contribution to the costs of running the Centre services in recognition that the RAA adoptive families benefit from the wide range of high quality services.

Marketing

Website: Following the decision to commission one new website for both CCS and The Centre in August 2019, the new site was launched on 17 March 2021, and focuses on Adoption Recruitment (CCS), Adoption Support (The Centre) and Fundraising. The site uses the new brand colours and is more visually led with fewer words. It is designed to be largely read and interacted with on a phone. The aim has been to maintain a consistent, friendly and approachable tone of voice throughout. The diversity of the children used in our core range of images of children has been increased.

In 2020/21 website traffic increased substantially with a 24% increase in users and a 92% increase in conversions (enquiry forms, contact us forms, booking info evenings). However, there was a significant decrease in conversions on the site in the final quarter, particularly bookings for Information Evenings (55% down year on year). The reasons behind this are currently being investigated.

Branding: The digital roll out of the new logo and branding across the organisation took place through the year.

Email marketing: The fortnightly newsletter for existing CCS and Centre adopters was published throughout the year with a distribution of approximately 500 addresses. The newsletter focuses on Centre events, Fundraising and Adoption Support. Average open rates of this email stand at around 40% which is well above industry standards.

Social Media Advertising and Google advertising: The Organisation continued to use the services of a small digital agency for the management of our Google PPC ads grant (which brings about 5% of users to the site) and social media adverts across Facebook, Twitter and Instagram. These social media adverts accounted for 19% of the users of the Organisation's annual audience in 2020/21.

Digital content: The Organisation continues to create content and share that of others on our website, social media and in the newsletter to ensure a steady flow of messaging that seeks to

- promote adoption as a positive route to creating a family,
- promote CCS as a good choice of agency for prospective adopters,
- promote the needs of the priority children who wait longest,
- educates about what is needed in adoption by the children who wait,
- provide resources and ideas that would be helpful to adoptive parents,
- elicits engagement from our audience.

The CCS Facebook page has 1,264 followers, The Centre Facebook page has 255 followers, and the CCS Twitter account has 1,567 followers. Content is posted at a rate of one or two posts per day. Levels of engagement are highest on CCS Facebook page with an engagement rate between 2 and 10%. An Instagram account for CCS was started in May 2020 which currently has 210 followers.

National Recruitment Campaigns #YouCanAdopt: The Organisation took part in two national recruitment campaigns orchestrated by the National Recruitment Steering Group, the first in September/October 2020 under the #YouCanAdopt and the second in April/May 2021, focused on sibling adoptions. A CCS Adoption adopter was put forward as an interviewee for a podcast episode which is still available as a resource on the www.youcanadopt.org website. The campaign has produced some great assets which the Organisation has used in both organic and paid for social media.

Fundraising

The Organisation is dependent on fundraising to finance the post-adoption support services provided through The Centre.

Fundraising activities included:

- Applications to Trusts and Foundations
- Community fundraising
- Individual giving
- Corporate giving
- Legacies

The Organisation does not buy or sell data, engage in telephone fundraising, cold mailing or outsource fundraising to external organisations. The decision not to engage in the aforementioned is taken in order to protect vulnerable people and members of the public from unacceptable behaviour related to fundraising, such as: unreasonable intrusion into a person's privacy; unreasonable persistent and undue pressure on a person to give money or donation in kind.

Beyond the Fundraising Coordinator and a Fundraising Consultant, those that engage in fundraising are a small number of volunteers who complete fundraising challenge, make the verbal appeal in parishes for the Organisation's Annual Appeal and help with fundraising administration. All volunteers are provided with an induction detailing the values and principles of the Organisation. The Organisation subscribes to and upholds 'The Code of Fundraising Practice' developed by the Fundraising Regulator. In the year there were no complaints received concerning the operation of the fundraising activities undertaken.

In 2020/21, the Organisation had a fundraising target of £115,000. This has been a challenging year for fundraising as charities across the UK felt the impact of the pandemic on their income and fundraising opportunities. The key challenges were: a decrease in community fundraising opportunities, an increase in competition for funding applications, and a decrease in funds available for which the Organisation met the application criteria. Despite the challenges of the last year, thanks to the generosity of CCS supporters and the efforts of the fundraising team, the Organisation raised total of £101,872 - 89% of the target.

Trusts and Foundations: Competition for Trust and Foundation grants increased significantly, with many charities experiencing a fall in income (due to a drop in regular individual giving and fewer community fundraising opportunities) alongside a rise in demand for services (due to the impact of the pandemic on individuals and communities). A number of Trusts and Foundations have also suffered financially due to the pandemic, with some limiting or pausing their giving in 2020/21. Many revised their criteria to prioritise front line charities working with those most affected by the pandemic. For these reasons, many of the Organisation's applications for funds were unsuccessful, with competition for funds being stated as the main reason for refusal.

Despite this challenging landscape, the Organisation generated £44,477 from Trust and Foundation applications, falling just 11% short of our target. Just over half of this amount is ring-

fenced for specific activities; one-to-one support for families most affected by the pandemic, and an ongoing Theraplay® project.

Grants and donations were received from the following Trusts and Foundations in 2020/21; The Sylvia Adams Trust, The Felicity Wilde Charitable Trust, The G F Eyre Charitable Trust, The Leonard Laity Stoate Charity and The Dandia Charitable Trust. A grant was also secured from the Government's Coronavirus Community Support Fund administered by The National Lottery.

Individual Giving: The Organisation received £29,027 (including Gift Aid) in individual donations, an increase of 108% on the previous year, exceeding our target of £20,000. With the decrease in other fundraising streams, these donations have been vital.

The Organisation has a small number of regular donors, some of whom have supported CCS for many years. These individual supporters have shown enormous generosity this year in response to our COVID-19 emergency appeal which generated £11,873 (including a single individual donation of £5,000). Donations were also received as a result of our CEO Christmas Letter (alongside the sale of Christmas cards), 'In Memory' donations and funeral collections for individuals connected to the Organisation, donations from ongoing appeals, and donations as a direct result of engagement with the Centre.

To demonstrate fairness and transparency, the Organisation does not accept donations from (or raised by) prospective adopters until they have received their adoption order.

Community Fundraising: In previous years, community fundraising has formed the backbone of the Organisation's fundraising strategy. The scope for community fundraising was severely reduced in 2020/21 by the COVID-19 pandemic with restrictions on public gatherings, cancellation of sporting and public events, and community groups unable to meet or switching to virtual interaction.

Donations from the Clifton Catholic Diocese contribute significantly to the Organisation's community fundraising income. The Organisation has a long relationship with the Diocese who continue to support us through annual appeals, crib collections and parishioner donations. Donations totalling £5,190 were received in 2020/21; this is significantly less than previous years due to restrictions on public gatherings and reduced congregation sizes as a result of the pandemic.

In total, £14,170 was received through community fundraising, 47% of a £30,000 target. Community fundraising activities included: Church appeals, Christmas card sales, supporter and staff-led events, individual sporting and challenge events, shop 'blue box' collections, lifestyle giving and 200 club memberships (supporters who take part in a bi-monthly draw).

Corporate giving: The Organisation continues to benefit from support from local supermarkets. In 2020/21 we received £10,500 from two successful applications to the Tesco Community Grant scheme, £2,639 from The Co-op Local Community Fund, and ongoing support from local Waitrose branches. In total, the Organisation received £14,197 through corporate giving, 95% of our target.

Legacies: The Organisation did not receive any income from legacy donations in 2020/21. The fundraising team plan to implement a legacy giving campaign in 2021/22, working in partnership with two Will writing companies to offer our supporters a free Will writing service.

National Adoption Landscape

It has been a very difficult, and unpredictable year for all Adoption Agencies, and the Organisation has operated within a particularly challenging external landscape.

In response to the COVID-19 pandemic, the Organisation quickly transitioned to virtual working, setting up remote working for all staff and delivering as much of our front line service as possible online. All Agencies were governed by regulations around face to face assessment work, undertaking Medical and DBS checks and references, and this greatly impacted on the number of approved adopters the sector was able to achieve, and more significantly much delay around placement activity with restrictions in place about the movement of children nationally. The impact of this has caused significant delays for children across the sector, including delays in the ability, initially, to hold court hearings meaning less children were available for Adoption. Conversely, the pandemic saw an increase in the numbers of people coming forward to enquire about Adoption, driven by the heightened sense of needing to pursue big life decisions. This seemed to compel many 'would be' adopters to go from just thinking about adoption to actually making an enquiry and registering an interest.

As a result of this, the sector now has an oversupply of adopters, and whilst the data indicates the number of adopters waiting outweigh the numbers of children needing placements, there remains a mismatch in the characteristics of the children they would want to care for. The National Recruitment campaign is currently focused on recruiting adopters for sibling groups, as the emphasis shifts to 'keeping brothers and sisters together' to reduce plans for separation, as well as maintaining the drive to recruit for 'harder to place' children (children of colour, older children, and children with medical and /or disabilities).

The pandemic also saw an increase in the number of families referring themselves for Adoption Support, specifically evident for families with teenagers, with an increase in Mental Health related challenges, and the impact of home schooling. This was a particularly challenging time for all newly formed families, where children had recently moved in and were not able to access the face to face support of family and friends due to lockdown. The sector is mindful that the impact of the pandemic and the restrictions at this time are likely to have a lasting impact on children in the Looked After system, given the added delays and uncertainty and losses they will have experienced at this time.

As the judiciary system has re-opened, concern remains about the reduced numbers of children with a plan for adoption. This has been a trend for the last three years, but concern is increasing with the pandemic induced delays to court proceedings combined with a perceived change in attitude from both the courts and the social workers' care planning for children, who are favouring the making of Special Guardianships Orders (SGO) over Adoption. Whilst these orders do not offer the lifetime security that Adoption offers do, they lean towards open contact with Birth family (often placed with an extended family member) and this is a strong influencer in the proven benefits of children being able to grow up and keep links with their family of origin. The long term analysis of the outcomes for children placed under SGOs, are yet to be measured, but there is some anecdotal information that suggests that post four years these children often re-enter the Care system, when they are deemed to be too old for adoption. This raises the question of whether assessment, training and support resources need to be significantly increased for SGO carers, if this model of permanency for children and young people is to be successful.

CCS Adoption remains an active member of the Council for Voluntary Adoption Agencies (CVAA), a membership organisation made up of 33 voluntary adoption agencies across the UK. Members meet on a regular basis to share information and learning across the sector and to provide a voice and link into policy and planning for Children's Services within DfE. The group also offers peer support forums and a Professionals Practice Programme with accessible monthly training and workshops.

In addition to this the CEO, is a member of the Regional Adoption & Special Guardian Leadership Board, a strategic group made up of LA /RAA /VAA Heads of Service and other multi-disciplinary leads in Children's Services in order to address the ongoing needs of Looked After Children, and those with a plan for permanency. The CEO also sits as a (non-voting) member of the regional RAA, Adoption West which meets four times a year.

Staffing

Although staff numbers did not grow in 2020/21, there were some staffing changes within the Organisation. Six members of staff left during the year - the Adoption West Trainers, the CCS Training Officer, a Senior Adoption Social Worker (retirement), the Fundraising Officer, a Clinical Lead (retirement) and a Life Story Worker. Two new members of staff started (a Clinical Lead and a Fundraising Coordinator), and one vacancy was filled by an internal candidate (CCS Training Officer). In March 2021, five vacancies were being advertised (including Adoption Social Workers, an Adoption Advisor and a Fundraiser). The Finance Officer's job title and the Business Support Officer's job titles were changed to Finance Manager and Business Development Manager respectively to reflect the scope of these roles.

The Organisation believes that the Wellbeing of its staff is vitally important. The Organisation introduced a number of initiatives to support staff as they dealt with the personal challenges of the pandemic and working from home. This included: the introduction of Wellbeing Champions who arranged virtual group coffee breaks; socially distanced outdoor meetups (when restrictions allowed); a home working allowance; staff led quizzes and yoga via Zoom; and an Employee Assistance Programme which provided a confidential helpline & counselling.

IT Investment & GDPR Compliance

In response to the COVID-19 pandemic and Government restrictions, changes were made to set all staff up to work from home at the end of the 2019/20 and beginning of 2020/21. This involved equipping all laptops/desktops for remote working, investing in some new laptops, and risk assessing staff home set-ups and providing equipment where necessary. Access to Microsoft Teams and Zoom was made available to all staff, making it possible to conduct internal and external meetings, and to move service delivery such as adopter training, and Centre and Therapy services online where possible.

The investment made in IT in recent years, for example, the upgrade of computers to Windows 10, the replacement of some desktops computers with laptops and the implementation of CHARMS in 2018/19 (a Cloud based case management system), meant that the Organisation was in a strong position to make the transfer to home working.

CCS continues to update and review policies and procedures to make sure they are GDPR compliant and to train staff; this was even more important with all staff working remotely during the pandemic.

Environmental and Sustainable Development

The Organisation continues to make steps to become more sustainable. Travel to work and external meetings was significantly reduced in 2020/21 as all staff worked from home in response to the COVID-19 pandemic and Government restrictions. There was also a significant reduction in printing, with services and processes were adapted to be delivered electronically. In the coming year some service delivery will return to face-to-face where deemed to be more effective. However, other meetings and services will remain online and thus staff travel will not return to the pre-pandemic levels.

Plans for the future

- **Lessons learnt from delivery during the COVID-19 pandemic** – Some of the ways of working that were introduced as a result of the pandemic and Government restrictions have resulted in a reduction in costs, travel time and, in some cases, an increase in engagement or an improvement in quality. Many services, however, lend themselves to face-to-face

delivery and with that in mind a return to meeting adopters and prospective adopters at Pennywell Road, with staff working from the office cannot come soon enough. As restrictions lift the Organisation will consider the lessons learnt from remote delivery/working, and make changes to services and processes where appropriate, whilst monitoring the impact on the longer term stability on placements and outcomes for children.

- **Recruitment of adopters and placements** – The business plan for the coming year is to approve 26 adopters and place 40 children.
CCS Adoption will continue to specialise in recruiting adoptive families for 'priority children' and focus on BAME Adopters; LGBT Adopters; Adopters for children with disabilities or complex health-needs, sibling groups and older children. In particular CCS Adoption will be aiming to recruit more BAME adopters, and place more BAME children either with adopters of the same/similar ethnicity or trans-racially.
- **Post Adoption Support** – As a result of the Centre and Social Work review findings the trustees have agreed a proposal to develop Centre services and to strengthen capacity in the Social Work Team to meet the Post Adoption support needs of CCS adopters, extend the reach and audience in the wider regional network.
- **Therapeutic Services** – New therapeutic training offers will be developed for adoptive families as well as training courses for CCS staff. There will also be a focus on improving collection and collation of feedback, and work on improvements the Service can make to increase placement stability and lifelong outcomes for adopted children.
- **Marketing** – With the goal of raising the profile of The Centre, and maintaining the Organisation's position as a leading Adoption Agency in a competitive market, the capacity of the Marketing team will be increased.
- **Fundraising** – The Organisation expects the fundraising climate to remain challenging throughout 2021/22. A new fundraising strategy is designed to maximise opportunities in the current context and prioritise return on investment. The Organisation will continue to prioritise fundraising from Trusts and Foundations and from individuals, building on the supporter base. A Legacy Giving campaign will be launched with the aim of generating future income. The Organisation will also seek to raise funds from its community where appropriate, for example maintaining the relationship with the Clifton Diocese churches.
- **CHARMS** – The Organisation will continue to maximise the benefits of the case management system, and in particular implement changes which will enhance data collection and reporting for post-adoption support and The Centre.
- **Trustees** – In the coming year the Charity will complete a skills audit and recruit to the Board, recognising the ongoing importance of attracting a diverse Board membership with a mix of skills and experience.

Financial information

The Clifton Children's Society's financial results for the year to 31 March 2021 are set out in detail in the attached financial statements.

The income of £1,888,459 (2019/20 - £1,634,777) includes donations of £42,826 (2019/20 - £158,532). No legacies were received in the year (2019/20 - £87,636).

Interagency and other fees totalled £1,304,162 (2018/19 - £1,351,235).

The interagency fee is a payment made by a Local Authority for the placement of children in their public care with an adoptive family recruited by the CCS Adoption. The fee is a figure agreed by the Consortium of Voluntary Adoption Agencies as representing a contribution to the costs incurred in recruiting, preparing and supporting adoptive families.

From the 1st June 2018 the recommended Interagency Fee was increased following detailed analysis by the Consortium of Voluntary Adoption Agencies (CVAA) and negotiations with The Association of Directors of Children's Services (ADCS) and the Local Government Association (LGA). The analysis and discussions were initiated because the value of the interagency fee has been eroded by inflation and reduced in real terms.

As advised by CVAA CCS Adoption has used the uplifted fee structure to apply to all placements from 1st June 2018. To prevent any future erosion of the fee, it will be increased on the 1st April each year on the basis of the Consumer Prices Index including owner-occupier's Housing costs (CPIH) measure of inflation for the preceding calendar year as published by the Office for National Statistics. This annual increase has been applied for placements from 1st April 2020.

The fees represent payment for work carried out over the previous months or even years. The timing of the placement of children for adoption will be dependent on a variety of factors, most importantly the needs of the child. This means that there may be fluctuations in the level of interagency fees receivable in the short term. The Organisation prudently only accounts for these fees when they are receivable.

Therefore, it is always necessary to consider figures in relation to a longer time span, typically three years or more.

Expenditure for the year to 31 March 2021 was £1,613,202 (2020 - £1,701,303).

As at 31 March 2021 the Organisation's net assets were £1,708,888 (2020 - £1,433,631). There was a net increase in funds of £275,257 (2020 - Decrease of £66,526).

Investment policy

The trustees' policy is to invest funds in short term or immediate access deposits.

Reserves policy

The trustees have a policy of maintaining Free Reserves (Net assets allocated to unrestricted reserves and those of the 'Reserve Policy' Designated Fund less Fixed Assets allocated to unrestricted reserves) at a level of 6 months expenditure out of unrestricted and designated funds; at this level the trustees feel they would be able to provide uninterrupted services.

As at 31 March 2021 the target free reserves level was £807,679 in line with the policy above and the actual free reserves were £795,620 (see Note 16). The actual free reserves were therefore below the target level. This difference represents less than 1 week of expenditure

and having reviewed the forecast Income and Expenditure for the year to 31 March 2022 and actual Income and Expenditure for the 3 months to 30th June 2021 the trustees are confident the free reserves are at a level to provide uninterrupted services.

The trustees' policy is to hold this amount in a Designated 'Reserves Policy' Fund. The value of this Fund will be updated each year to reflect the value required by the reserves policy.

There is a restricted reserve for post adoption support. This reserve has come about through the existence of a separate fee, in addition to the Interagency Fee, called the Post Adoption Support Module, which was charged on placements between April 1997 and March 2011. An exercise was undertaken in 2018 to ascertain the original value of the individual Post Adoption Support Modules that make up this reserve. After doing so it was agreed that the remaining balance of this fund be calculated based on providing 1 year of Social Worker support to each child based on 24 hours per year at £25 per hour.

In addition to the restricted reserve, the trustees have a designated post adoption support reserve. The purpose of this reserve is to ensure that, in the circumstances of the adoption service being no longer financially viable, that an appropriate proportion of the charities assets are devoted to continuing to provide a level of post adoption support in the most suitable way available at the time. This reserve would function in tandem with the restricted reserve in this case. The balance of this fund is also calculated based on providing 1 year of Social Worker support to each child based on 24 hours per year at £25 per hour. This reserve will be increased annually in line with the number of children placed and average salary expenditure.

Risk review

The Risk Management Policy, including the risk methodology, and the Risk Register were reviewed on a quarterly basis during 2020/21. The following were deemed as 'major' risks to the organisation:

1. The core business model is reliant on the Interagency Fee

The interagency fee is the largest source of income for the Organisation and changes to this could pose a risk to the income forecast in the future, acknowledging that significant initial investment in undertaking assessments is not always recouped.

The CEO is active in representing the work of the Organisation within the Consortium of Voluntary Adoption Agencies (CVAA), and the Regional Adoption Agency, which is vital in maintaining negotiations in the sector regarding the fee and placement activity.

2. Long term uncertainty of Adoption Support Fund (ASF) and administrative burden of accessing the funds

The ASF is the funding source for the majority of the Therapeutic Service. Late in 2020 the Government announced that the Adoption Support Fund would continue for a further 12 months until March 2022. It is unclear in what form the ASF will continue thereafter, but there are serious concerns regarding the future funding of the Therapeutic Service. In addition, the full cost of providing some of the clinical packages is not covered by the ASF.

The Therapeutic Service model was reviewed and changes implemented in 2019/20 to address this. The CEO is active in representing the Organisation and influences policy at the Parliamentary Review of the ASF and the CVAA.

3. Fundraising to cover the costs of The Centre

The Centre was previously funded by a grant from its founder. The organisation became financially responsible for The Centre in 2018/19 and has funded activities partly through fundraising and partly through a cross-subsidy from the core business of CCS Adoption. Good progress was made against the fundraising target in 2020/21. However, the fundraising landscape is likely to remain challenging in the coming year, with fierce competition for Trusts and Foundations funding, and a lack of community and corporate fundraising opportunities as a result of COVID-19.

The findings of the Centre Review have informed the Fundraising Strategy which will focus on Trusts and Foundations, Legacies and Individuals, prioritising Return on Investment.

4. Data protection & complying with GDPR

The Organisation deals with sensitive and complex personal data on a daily basis, and recognises it is essential to comply with data protection and GDPR. Risks here include compromising the safety of beneficiaries, a negative impact on the Organisations reputation and resulting fines. This is managed by a comprehensive GDPR compliance process including regular, mandatory training for all staff.

5. Reduction in the number of placement opportunities

There is a trend where Courts are favoring the making of Special Guardianship Orders over Adoption Orders. This has been exacerbated by the COVID-19 pandemic, as the Courts operate virtually and have a huge backlog of cases. In addition, wherever possible RAAs are operating an agenda of self-sufficiency, placing children with their prospective adopters.

Social Work Managers meet regularly with Adoption West Family Finding Manager, and with Local Authorities in other parts of the country. The CEO is part of the Barriers to Matching ASGLB Task Force, and meets with all RAA and VAA Service Heads in the region on a quarterly basis encouraging a joined up approach to service provision.

The trustees are confident that the systems in place and the reserves held are adequate to meet these risks.

Trustees

The trustees are a skilled, cohesive team comprising John Barnes, retired Strategic Planning Officer from Bath and NE Somerset Children's Services; Sally Lockwood who is a retired Social Worker and Counsellor; Peter Golding, solicitor; John Evans, aerospace industry background; Julie Cooke, independent consultant in adoption; Catherine Graham, a Primary School Teacher; Celia Balbernie, team manager at Families First Gloucestershire; Richard Tidswell, director of Business Doctors; and Nikolas Thompson, manager in Responsible Business & Inclusion for Lloyds Banking Group.

Ian MacKenzie resigned as a Trustee on 20 March 2020.

Stephen Allen, accountant, continues his valuable role as an Associate Trustee, and as Company Secretary up to 25th October 2021.

Legal and Administrative InformationConstitution

The Clifton Children's Society which has been in existence since 1904, initially as the Clifton Rescue Society, was incorporated on 2 August 1982 as the Catholic Children's Society (Diocese of Clifton), a company limited by guarantee and a registered charity governed by its Memorandum and Articles. On 5 June 2008 the trustee body passed a resolution to change the name to Clifton Children's Society, to reflect and reaffirm its roots within the Clifton Diocese.

Charity No 286814 Company No 01655971

Patrons:	Baroness Floella Benjamin, OBE Jenny Urquhart, Artist
President:	Rt Rev Declan Lang, Bishop of Clifton The Bishop of Clifton is an Honorary Member and does not fulfil an executive role.
Directors and Trustees:	The following served as directors and trustees during the year and since the year end Sally Lockwood, Vice Chair (to 25/10/2021), Chair (from 25/10/2021) Catherine Graham, Vice Chair (from 25/10/2021) John Barnes, Chair (to 25/10/2021) John Evans Peter Golding Julie Cooke Celia Balbernie Richard Tidswell Nikolas Thompson
Key Management Personnel:	Margaret Pitts
Company Secretary:	Stephen Allen (to 25/10/2021) Vacant (from 25/10/2021)
Registered Office:	162 Pennywell Road, Easton, Bristol BS5 0TX
Auditor:	Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR
Bankers:	Allied Irish Bank (GB), 19 Whiteladies Road, Clifton, Bristol BS8 1PB National Westminster Bank, 44 Caledonia Place, The Mall, Clifton, Bristol BS99 5AJ CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ
Solicitors:	Peter Golding, Cook & Co Solicitors Bush House, 77, 79, 81 Alma Road, Clifton Bristol BS8 2DP
Chief Executive Officer:	Margaret Pitts

Statement of trustees' responsibilities

The trustees (who are also directors of Clifton Children's Society for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to make themselves aware of that information.

Auditors

A resolution will be put to the Annual General Meeting that Burton Sweet be reappointed auditors to the Clifton Children's Society for the coming year.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Sally Lockwood
Chair of Trustees
By order and on behalf of the trustees
Date: 28/10/2021

Independent auditor's report to the members of Clifton Children's Society**Opinion**

We have audited the financial statements of Clifton Children's Society (the "Charity") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 in 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's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 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;
- 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 in 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

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

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 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 the 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 (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable law requirements.

Matters on which we are required to report by exception

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:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 they 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 these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charity's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

Clifton Children's Society

Trustees Report 2020/21

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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/apb/scope/private.cfm This description forms part of our auditor's report.

Joshua Kingston ACA (Senior Statutory Auditor)

For and on behalf of Burton Sweet Limited Chartered Accountants and Statutory Auditor
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 25 October 2021

Clifton Children's Society

Statement of Financial Activities **(Including Income and Expenditure Account)**

Company Number: 01655971

Year Ended 31st March 2021

		Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Total
		2021 £	2021 £	2021 £	2021 £	2020 £
Income from :	Notes					
Donations, legacies and grants	2	38,278	6,116	529,453	573,847	268,621
Charitable activities	2	992,302	285,630	26,230	1,304,162	1,351,235
Other trading activities	2	6,562	-	-	6,562	9,402
Investment income	2	3,888	-	-	3,888	5,519
Total income	2	1,041,030	291,746	555,683	1,888,459	1,634,777
Expenditure on :						
Promotional and fundraising activities		55,816	-	3,428	59,244	55,890
Charitable Activities						
Adoption		706,121	59,376	325,441	1,090,938	1,219,308
The Centre for Adoption Support		22,963	4,373	100,378	127,714	138,797
Therapeutic Services		40,802	185,632	108,872	335,306	287,308
Total expenditure	3	825,702	249,381	538,119	1,613,202	1,701,303
Net Income / (Expenditure) for the year	4	215,328	42,365	17,564	275,257	(66,526)
Transfers between funds	15	(176,697)	176,697	-	-	-
Net movement in funds for the year		38,631	219,062	17,564	275,257	(66,526)
Reconciliation of Funds						
Fund balance brought forward	15	190,891	1,135,808	106,932	1,433,631	1,500,157
Fund balances carried forward	15	229,522	1,354,870	124,496	1,708,888	1,433,631

The Statement Of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.
The notes on pages 32 to 48 form part of these accounts.
Prior year fund comparatives are on note 8.

Clifton Children's Society

Balance Sheet as at 31st March 2021

Company Number: 01655971

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	9		538,503		554,239
Intangible assets	10		8,144		-
			-----		-----
			546,647		554,239
CURRENT ASSETS					
Debtors	11	596,343		311,222	
Investments	12	87,704		160,000	
Cash at bank and in hand		780,300		674,175	
			-----		-----
		1,464,347		1,145,397	
CREDITORS: Amounts falling due within one year					
	13	277,277		234,785	
			-----		-----
NET CURRENT ASSETS			1,187,070		910,612
			-----		-----
TOTAL ASSETS LESS CURRENT LIABILITIES			1,733,717		1,464,851
			-----		-----
CREDITORS: Amounts falling due after more than one year					
	14		24,829		31,220
			-----		-----
NET ASSETS			1,708,888		1,433,631
			=====		=====
UNRESTRICTED FUNDS					
General Funds	16		229,522		190,891
Designated Funds	16		1,354,870		1,135,808
			-----		-----
			1,584,392		1,326,699
			-----		-----
RESTRICTED FUNDS	16,17		124,496		106,932
			-----		-----
TOTAL CHARITY FUNDS			1,708,888		1,433,631
			=====		=====

The accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

The notes on pages 32 to 48 form part of these accounts.

The financial statements were approved by the Board of Trustees on 25th October 2021 and were signed on its behalf by :

S Lockwood

Chair

Clifton Children's Society

Statement of Cash Flows for the year ended 31st March 2021

Company Number: 01655971

	2021	2020
	£	£
Cash used in/generated by operating activities	41,521	44,583
Non-operational cash flows:		
Investing activities :		
Payments for tangible fixed assets	(1,582)	(25,386)
Payments for intangible fixed assets	(8,172)	-
Transfer of investments to/(from) bank	72,296	167,453
Investment income	3,888	5,519
	66,430	147,586
Financing activities		
Loan repayments	1,826	13,752
	1,826	13,752
	64,604	133,834
Net Cash Inflows for the year	106,125	178,417
Cash and bank balances at the beginning of the year	674,175	495,758
Cash and bank balances at the end of the year	780,300	674,175

Notes to the Cash Flow Statement

Reconciliation of net movement in funds to net cash flow from operating activities

Statement of Financial Activities: Net movement in funds	275,257	(66,526)
Investment income	(3,888)	(5,519)
Depreciation	17,318	21,571
Amortisation	28	-
Increase in creditors	37,927	2,409
Decrease/increase in debtors	(285,121)	92,648
	41,521	44,583

Cash Flow Restrictions

Charity law prohibits the use of net cash inflows on any endowed or other restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice, this restriction has not had any effect on cash flows for the year.

The notes on pages 32 to 48 form part of these accounts.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

Basis of Accounting

The Financial Statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)).

The Charity is a public benefit entity as defined under FRS102.

Preparation of accounts on a going concern basis

Along with other similar charities and organisations, the COVID-19 pandemic has brought many uncertainties to the global economy. The impact of this on the charity is highlighted in further detail within the Trustees' annual report. Notwithstanding these uncertainties, the Trustees have chosen to prepare the financial statements on a going concern basis given the free reserves held by the charity the careful planning of the Trustees and continued use of the Coronavirus Job Retention Scheme since the year end.

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

The charity has entitlement to the funds.

Any performance conditions attached to the items of income have been met or are fully within the control of the charity.

There is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution.

Expenditure

Expenditure is recognised in the period in which it is incurred. This includes attributable VAT which cannot be recovered.

Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising.

Charitable expenditure comprises those costs incurred by the charity in the delivery of activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fee and costs linked to the strategic management of the charity. They have been included within support costs.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

1. Accounting Policies (Continued)

Depreciation

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows : -

Office Equipment	33 1/3% on reducing balance
Freehold Buildings (excluding land)	2 % on cost

Expenditure on items of less than £ 1,000 is not capitalised but written off as repair and maintenance.

Amortisation - Website

Website development has been capitalised to the extent that it is probable that future economic benefits attributable to the website are likely which will benefit to the charity. The asset is being amortised over its estimated useful life of 4 years.

Pension Contributions

Employees of the charity may join TPT defined contribution pension schemes which are funded by contributions from employees and the charity as employer. The contributions are expensed in the period to which they relate.

In the past the charity and its employees contributed to TPT Growth Plan 1,2 and 3. These schemes are multi-employer, defined benefit schemes accounted for as a defined contribution schemes (see Note 22 for the full details of these plans). Full provision has been made for the expected additional liability of the charity in respect of these plans. This liability is reviewed annually and the liability is restated each year at its Net Present Value.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

Bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening to the deposit or similar account. Any cash held with a notice period of over three months are classified as investments.

Creditors

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

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

2 Income

	Unrestricted General 2021 £	Unrestricted Designated 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Collection boxes	1,063	-	-	1,063	1,109
Church collections	5,145	-	-	5,145	23,718
Gift Aid and donations	30,038	1,037	5,483	36,558	45,846
School collections	60	-	-	60	223
Legacies receivable	-	-	-	-	87,636
Grants	1,972	5,079	523,970	531,021	110,089
<u>Donations Legacies and Grants</u>	<u>38,278</u>	<u>6,116</u>	<u>529,453</u>	<u>573,847</u>	<u>268,621</u>
Interagency fees	937,471	-	-	937,471	1,029,390
Local authority contracts	52,670	-	-	52,670	52,601
Other fees	2,161	31,256	26,230	59,647	51,117
Therapeutic Services Income	-	254,374	-	254,374	218,127
<u>Charitable activities</u>	<u>992,302</u>	<u>285,630</u>	<u>26,230</u>	<u>1,304,162</u>	<u>1,351,235</u>
200 Club	1,847	-	-	1,847	1,862
Other fundraising	4,715	-	-	4,715	7,540
<u>Other trading activities:</u>	<u>6,562</u>	<u>-</u>	<u>-</u>	<u>6,562</u>	<u>9,402</u>
Deposit interest	3,888	-	-	3,888	5,519
<u>Investment income</u>	<u>3,888</u>	<u>-</u>	<u>-</u>	<u>3,888</u>	<u>5,519</u>
<u>Total income</u>	<u>1,041,030</u>	<u>291,746</u>	<u>555,683</u>	<u>1,888,459</u>	<u>1,634,777</u>

Prior year income comparatives are on note 8.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

3 Expenditure

	Staff Costs (note 5) £	Direct Costs £	Support costs (see below) £	Total 2021 £
<u>Raising funds</u>				
Promotion and fundraising activities	47,183	5,995	6,066	59,244
<u>Charitable Activities</u>				
Adoption	848,504	52,742	189,692	1,090,938
The Centre for Adoption Support	94,384	9,326	24,004	127,714
Therapeutic Services	273,023	16,957	45,326	335,306
	1,215,911	79,025	259,022	1,553,958
	1,263,094	85,020	265,088	1,613,202
	=====	=====	=====	=====
<u>Prior Year Comparatives</u>				
	Staff Costs (note 5) £	Direct Costs £	Support costs (see below) £	Total 2020 £
<u>Raising funds</u>				
Promotion and fundraising activities	44,466	8,024	3,400	55,890
<u>Charitable Activities</u>				
Adoption	957,284	67,840	194,184	1,219,308
The Centre for Adoption Support	94,769	20,706	23,322	138,797
Therapeutic Services	233,970	11,138	42,200	287,308
	1,286,023	99,684	259,706	1,645,413
	1,330,489	107,708	263,106	1,701,303
	=====	=====	=====	=====

Support Costs

Support costs and overheads were allocated between charitable activities and promotional and fund raising activities as follows :

Cost Type	Basis of Apportionment
Marketing	Usage
Operations	Usage
Staff costs (note 5)	Staff time
Agency, staff development and training	Staff time
Office costs	Staff time
Governance and finance	Staff time
Premises and depreciation	Staff time
Systems and IT	Staff time

Support costs are as follows :

	Raising Funds 2021 £	Charitable Activities 2021 £	Total 2021 £	Raising Funds 2020 £	Charitable Activities 2020 £	Total 2020 £
Marketing	637	5,730	6,367	814	7,329	8,143
Operations	53	2,612	2,665	74	3,636	3,710
Staff costs	2,899	135,167	138,066	1,139	112,746	113,885
Agency, staff development and training	135	6,290	6,425	33	3,256	3,289
Office costs	507	23,658	24,165	294	29,137	29,431
Governance and finance	218	10,172	10,390	60	5,987	6,047
Premises and depreciation	1,317	61,415	62,732	718	71,036	71,754
Systems and IT	300	13,978	14,278	268	26,579	26,847
	6,066	259,022	265,088	3,400	259,706	263,106
	=====	=====	=====	=====	=====	=====

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

4 Net Income / (Expenditure) for the year

This is stated after charging :

	<u>2021</u>	<u>2020</u>
	£	£
Depreciation - Owned Assets	17,318	21,571
Amortisation - Website	28	-
Audit Fees	6,360	4,800
Operating leases land and buildings	26,220	27,298
Interest Payable	5	185
Discounting of pension contributions	884	605
	=====	=====

5 Staff Cost and Numbers

	<u>2021</u>	<u>2020</u>
	£	£
Staff Costs were as follows :		
Salaries and fees	1,233,009	1,274,430
Social security costs	104,472	101,564
Pension costs - current contributions (see Note 22)	63,679	68,380
Income and expenditure impact of the Growth Plan (see Note 22)	2,021	(463)
	-----	-----
	1,403,181	1,443,911
	=====	=====

Staff costs are apportioned as follows :

Promotional and fundraising activities	50,082	44,466
Expenditure on charitable activities	1,351,078	1,399,908
Discounting of pension contributions	2,021	(463)
	-----	-----
	1,403,181	1,443,911
	=====	=====

The number of employees whose total employment benefits (excluding employer pension costs) for the year were in excess of £60,000 fall within the bands as follows:

	<u>2021</u>	<u>2020</u>
	-----	-----
£60,000 - £69,999	1	1
	=====	=====

The average monthly head count was 50 staff (2020 - 56) and the average monthly number of full time equivalent employees (including casual and part time staff) during the year was 35 (2020 - 39)

Total key management personnel benefits amounted to £ 66,811 (2020 - £ 64,703)

6 Taxation

No liability to UK Corporation Tax arose for the year ended 31st March 2021 or for the year ended 31st March 2020.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

7 Prior Year Fund Comparatives

	Unrestricted General Funds 2020 £	Unrestricted Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Income from				
Donations, Legacies and Grants	119,701	15,889	133,031	268,621
Charitable activities	1,091,316	259,919	-	1,351,235
Other trading activities	9,387	-	15	9,402
Investment income	5,519	-	-	5,519
Total income	1,225,923	275,808	133,046	1,634,777
Expenditure on				
Raising funds	55,890	-	-	55,890
Charitable Activities				
Adoption	1,015,071	113,214	91,023	1,219,308
The Centre for Adoption Support	-	94,094	44,703	138,797
Therapeutic Services	-	287,308	-	287,308
Total expenditure	1,070,961	494,616	135,726	1,701,303
Net Income / (Expenditure) for the year	154,962	(218,808)	(2,680)	(66,526)
Transfers between funds	(296,833)	296,833	-	-
Net movement in funds for the year	(141,871)	78,025	(2,680)	(66,526)
Reconciliation of Funds				
Fund balances brought forward	332,762	1,057,783	109,612	1,500,157
Fund balances carried forward	190,891	1,135,808	106,932	1,433,631

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

8 Prior Year Income Comparatives

	Unrestricted General Funds 2020 £	Unrestricted Designated Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Collection boxes	1,109	-	-	1,109
Church collections	23,718	-	-	23,718
Gift Aid and donations	5,334	15,889	24,623	45,846
School collections	223	-	-	223
Legacies receivable	87,636	-	-	87,636
Grants	1,681	-	108,408	110,089
<u>Donations Legacies and Grants</u>	<u>119,701</u>	<u>15,889</u>	<u>133,031</u>	<u>268,621</u>
Interagency fees	1,029,390	-	-	1,029,390
Local authority contracts	52,601	-	-	52,601
Other fees	9,325	41,792	-	51,117
Therapeutic Services Income	-	218,127	-	218,127
<u>Charitable activities</u>	<u>1,091,316</u>	<u>259,919</u>	<u>-</u>	<u>1,351,235</u>
200 Club	1,862	-	-	1,862
Other fundraising	7,525	-	15	7,540
<u>Other trading activities:</u>	<u>9,387</u>	<u>-</u>	<u>15</u>	<u>9,402</u>
Deposit interest	5,519	-	-	5,519
<u>Investment income</u>	<u>5,519</u>	<u>-</u>	<u>-</u>	<u>5,519</u>
<u>Total income</u>	<u>1,225,923</u>	<u>275,808</u>	<u>133,046</u>	<u>1,634,777</u>

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

9 Tangible Fixed Assets

Cost	Freehold Property £	Office Equipment £	Total £
At 1st April 2020	570,847	103,723	674,570
Additions	-	1,582	1,582
Disposals	-	(4,941)	(4,941)
At 31st March 2021	570,847	100,364	671,211
Depreciation			
At 1st April 2020	45,778	74,553	120,331
Charge for the year	6,417	10,901	17,318
Disposals	-	(4,941)	(4,941)
At 31st March 2021	52,195	80,513	132,708
Net Book Values			
At 31st March 2021	518,652	19,851	538,503
At 31st March 2020	525,069	29,170	554,239

10 Intangible Fixed Assets

Cost	Website £
At 1st April 2020	-
Additions	8,172
At 31st March 2021	8,172
Amortisation	
At 1st April 2020	-
Charge for the year	28
At 31st March 2021	28
Net Book Values	
At 31st March 2021	8,144
At 31st March 2020	-

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

11 Debtors: Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Trade debtors	247,144	125,103
Accrued income	313,820	157,311
Other Debtors	3,585	2,047
Prepayments	31,794	26,761
	<u>596,343</u>	<u>311,222</u>
	=====	=====

12 Investments

	<u>2021</u>	<u>2020</u>
	£	£
Bank deposit accounts requiring more than 3 months notice of withdrawal	87,704	160,000
	=====	=====

13 Creditors : Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Trade creditors	62,760	46,156
Taxation and social security	28,890	24,519
Other creditors	1,919	34,314
TPT Growth Plan recovery plan	8,412	8,167
Accruals	29,557	16,322
Deferred income	145,739	103,481
Bank loan; capital repayable within one year see note 14 below	-	1,826
	<u>277,277</u>	<u>234,785</u>
	=====	=====

14 Creditors : Amounts falling due after more than one year

	<u>2021</u>	<u>2020</u>
	£	£
Other Creditors - TPT Growth Plan recovery plan	24,829	31,220
	<u>24,829</u>	<u>31,220</u>
	=====	=====

Bank Loan

The Bank loan which is secured on The Clifton Children's Society Freehold Property is repayable over the period to 2024 by monthly payments of £ 1,072.06 to repay capital and pay interest. The interest rate charged on the loan is 1.25% above bank base rate. Due to the current low bank base rate the Society repaid a larger portion of the capital each month than was necessary to repay the loan over its original term. The loan was fully repaid in June 2020.

	<u>2021</u>	<u>2020</u>
	£	£
Capital repayment within one year	-	1,826
	<u>-</u>	<u>1,826</u>
	=====	=====

TPT Growth Plan recovery plan

TPT recovery plan payments are explained in detail in Note 22, payments are the expected to fall due as follows: (the liability in the accounts is shown at Net Present Value)

	<u>2021</u>	<u>2020</u>
	£	£
Within one year	8,412	8,167
Between one and five years	24,829	33,660
In five years or more	-	7,660
	<u>33,241</u>	<u>49,487</u>
	=====	=====

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

15 Funds

Designated Funds

	At 1st April 2019 £	Income £	Expend- ture £	Transfer £	At 31st March 2020 £	Income £	Expend- ture £	Transfer £	At 31st March 2021 £
Reserves Policy	709,783	-	-	73,005	782,788	-	-	24,891	807,679
Post Adoption Support	177,000	-	-	21,600	198,600	-	-	18,600	217,200
The Centre for Adoption Support Therapeutic Services	55,000	15,889	94,094	53,205	30,000	7,076	4,373	-	32,703
	35,000	218,127	287,308	84,181	50,000	254,374	185,632	(81,242)	37,500
Early Permanence	12,000	70	12,542	16,472	16,000	-	9,874	13,874	20,000
Sharing Stories	31,000	141	27,707	39,566	43,000	4,060	22,516	21,456	46,000
SWAC	15,000	41,581	52,161	-	4,420	26,236	26,986	(3,670)	-
Family Mentoring	8,000	-	5,804	8,804	11,000	-	-	(11,000)	-
IT Improvement	15,000	-	15,000	-	-	-	-	-	-
Post-Adoption Support Project	-	-	-	-	-	-	-	193,788	193,788
	1,057,783	275,808	494,616	296,833	1,135,808	291,746	249,381	176,697	1,354,870

Restricted Funds

	At 1st April 2019 £	Income £	Expend- ture £	At 31st March 2020 £	Income £	Expend- ture £	At 31st March 2021 £
Post Adoption Support	88,200	-	-	88,200	-	-	88,200
Practice and Improvement	-	85,453	85,453	-	-	-	-
Adoption Support (Legacy fund)	8,572	-	860	7,712	-	745	6,967
Family Grants	9,380	-	1,250	8,130	-	1,000	7,130
People's Postcode Lottery	3,177	-	3,177	-	-	-	-
Therapy Cabin	283	-	283	-	-	-	-
The Centre Project	-	47,593	44,703	2,890	26,983	29,430	443
Sylvia Adams Grant	-	-	-	-	22,404	18,043	4,361
Adoption West Grant	-	-	-	-	24,636	8,095	16,541
Covid-19 Support Grants	-	-	-	-	481,660	480,806	854
	109,612	133,046	135,726	106,932	555,683	538,119	124,496

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

16 Analysis of Net Assets between Funds

	2021				2020			
	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds	Unrestricted General Funds	Unrestricted Designated Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Fixed Assets	241,247	217,200	88,200	546,647	267,439	198,600	88,200	554,239
Other Net Assets	(11,725)	1,137,670	36,296	1,162,241	(76,548)	937,208	18,732	879,392
Total Funds	229,522	1,354,870	124,496	1,708,888	190,891	1,135,808	106,932	1,433,631

The reason for the establishment of the restricted and designated funds for post adoption support is explained in Note 17. As it is anticipated that the need for drawing on these reserves would only arise when general reserves have been exhausted the post adoption support restricted and designated fund are represented by that portion of the value of The Clifton Children's Society's Freehold Property. In the event that The Clifton Children's Society ceases to receive adequate income the restricted and designated funds would be applied for the provision of providing The Clifton Children's Society's commitment to lifelong post adoption support. The fixed assets of the charity were not donated to the charity in a restricted or designated fashion; however they are best reflected within restricted and designated funds as these funds are only likely to be utilised once the fixed assets of the charity have been liquidated.

Total free reserves for the year are considered to be £795,954, the total of the Reserves Policy designated fund, and general unrestricted funds not committed to fixed assets.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

17 Purpose of Restricted and Designated Funds

Post Adoption Support Restricted and Designated Fund

Following placement and subsequent adoption The Clifton Children's Society has certain ongoing legal and moral obligations to the children adopted through the charity. These obligations can continue for up to 100 years. Although it is not possible to accurately predict the level of finance or timing that will be required to meet these obligations having reviewed the potential future liability it is apparent that this fund needs to be regularly (at least annually) reviewed and maintained to reflect these future liabilities.

The restricted fund arose in respect of placements between 1997 and March 2011 when a Post Adoption Support fee was paid in addition to the Interagency Fee. The balance on the fund has been calculated based on providing 1 year of Social Worker support to each relevant adoptee based on 24 hours per year at £ 25 per hour.

In addition to the restricted fund the Trustees have designated a post adoption support reserve. The purpose of this reserve is that in the circumstances that the agency is no longer able to continue to provide post adoption support, that an appropriate portion of the charities assets are devoted to continuing to provide a level of post adoption support in the most suitable way available at the time. The reserve would function in tandem with the restricted reserve in this case. The balance of this fund is also calculated based on providing one year of Social Worker support to each adoptee based on 24 hours per year at £ 25 per hour. This reserve will increase annually in line with the number of children placed and average salary expenditure.

Practice and Improvement Fund

The Organisation received DfE Practice & Improvement Fund Round 2, to deliver improved services around the areas of Early Permanency, Life Story Work, and Family Finding and Matching. PIF 2 funding ended on 31 August 2019 with continuation funding from CCS to the end of the financial year. The use of this funding was restricted by the DfE and the expenditure was scrutinised by the DfE to ensure it complied with the restrictions.

Adoption Support Legacy Fund

The Clifton Children's Society received a restricted legacy during 2015/16 of £ 10,000 this is used to provide therapeutic life story work and to support adopted children in education.

Family Grants

These are funds received on the condition that they will be expended on assisting families in need.

People's Postcode Lottery

These funds were received from the People's Postcode Lottery following a successful grant application to provide funding for the Peer Support Groups and Training Courses for Adopters.

Therapy Cabin Appeal

In response to the increased demand on meeting room space for therapy sessions, The Clifton Children's Society now hire a Portacabin. These funds are the result of an appeal to assist in furnishing and decorating the cabin.

Reserves Policy Fund

As explained in more detail in The Trustees' Report (see page 20) The Trustees have a reserves policy of maintaining free reserves at a level of 6 months expenditure. This is to help ensure continuity of service as the timings of income are uncertain.

The Centre for Adoption Support

The restricted fund was created with grants received restricted for the benefit of The Centre for Adoption Support

This designated fund is a fund designated to help ensure the continuity of The Centre for Adoption Support service whilst further funding is sought.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

17 Purpose of Restricted and Designated Funds (Cont.)

Post-Adoption Support Project

As a result of the reviews of The Centre and the social work service a proposal was presented to the board to strengthen the capacity of the social work team and to widen the reach of The Centre services. This designated fund was created by the board agreements to fund this two year proposal.

Sylvia Adams Grant

These funds were received from the Sylvia Adams Charitable Trust following a successful grant application to provide funding for the Tot's Group and to provide Theraplay Training for appropriate staff members.

Adoption West Grant

These funds were received from Adoption West as part of a Post Adoption Support service agreement to provide funding for the activities delivered by The Centre for Adoption Support.

Therapeutic Service

The funding received for Therapeutic Services is insufficient to deliver the full service that families require and so a designated fund has been established to meet the expected financial needs.

Early Permanence Fund

This fund is to help ensure the continuity of the delivery of the activities of the Early Permanence Hub after The Practice and Improvement Fund round 2 grant came to an end in August 2019.

Sharing Stories

This fund is to help ensure the continuity of The Sharing Stories Project after The Practice and Improvement Fund round 2 grant came to an end in August 2019.

South West Adoption Consortium Fund (SWAC)

This fund is to help ensure the continuity of South West Adoption Consortium after The Practice and Improvement Fund round 2 grant came to an end in August 2019. As of 1st April 2021, this is now fully funded by the SWAC membership.

Family Mentoring Fund

This fund is to help ensure the continuity of The Family Mentoring Project. This project ceased end of March 2021.

IT Improvement Fund

This fund is to allocate reserves for the purpose of upgrading the IT hardware of The Clifton Children's Society.

Covid-19 Support Grants

This represents three grants funds that were received in direct response to the Covid-19 pandemic resulting from successful grant applications. £445,431 was received through the Department for Education, to fund 75% of salaries for Adoption, Adoption Support and Therapeutic Services. £9,999 was received from the Big Lottery to provide focussed Adoption Support to those families most affected by the pandemic. £26,230 was received through the Covid-19 Adoption Support Fund to provide Adoption Support activities, and Therapeutic Services to families in the Adoption West RAA area.

18 Contingent Liabilities

The Trustees' of the charity recognise it has an ongoing and moral obligation to the children adopted through the charity. These obligations can continue for up to 100 years, with no accurate predictable information available in relation to timing and amounts involved. Refer to the details of the Post Adoption Support Funds in note 17.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

19 Related Parties

The Clifton Children's Society is managed and controlled by the directors/trustees. None of the directors/trustees received any remuneration for their services.

During the year The Clifton Children's Society paid fees of £ nil (2020 - £ nil) to related parties of the trustees.

Travel expenses of £ nil (2020 £ nil) were reimbursed to the Trustees.

The Trustees, key management and related parties made donations to the charity during the year of £ 1,001 (2020 - £ 325).

No other related party transactions occurred in the year or in the prior year other than those reported in this note and elsewhere in the accounts.

The charity relies on the goodwill and generosity of professionals involved as Trustees, Committee and Panel Members giving of their time voluntarily to support the work of the organisation.

20 Operating Leases

The total future minimum lease payments under non-cancellable operating leases :

	<u>2021</u>	<u>2020</u>
	£	£
Payable within one year	-	12,747
	=====	=====

21 Pension Costs

The Clifton Children's Society's employers' and employees' pension contributions are paid into TPT's Growth Plan Series 4 and Flexible Retirement Plan. These are both Defined Contribution Plans. The employer contribution rate is 6% and the employee contribution rate is 5%. Employees can make Additional Voluntary Contributions.

The employer contributions made during 2020/21 were £ 63,679 (2019/20 - £ 68,380)

The employee contributions made during 2020/21 were £ 67,884 (2019/20 - £ 76,356)

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

22 The Growth Plan

In the past The Clifton Children's Society has paid pension contributions into TPT's Growth Plan series 1,2 and 3. These plans have been closed to new contributions since at least 30th September 2013.

The Scheme is a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The Scheme is a defined benefit scheme in the UK. It is not possible for The Clifton Children's Society to obtain sufficient information to enable it to account for The Scheme as a defined benefit scheme. Therefore it accounts for The Scheme as a defined contribution scheme.

The Scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30th December 2005. This together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The Scheme is defined as a 'last man standing arrangement'. Therefore The Clifton Children's Society is potentially liable for other participating employers' obligations if those employers are unable to meet their share of The Scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from The Scheme.

A full actuarial valuation for The Scheme was carried out at 30th September 2011. This valuation showed assets of £780 million, liabilities of £928 million and a deficit of £148 million.

A full actuarial valuation for The Scheme was carried out at 30th September 2014. This valuation showed assets of £793 million, liabilities of £970 million and a deficit of £177 million. To eliminate this shortfall the Trustee of The Growth Plan has asked the participating employers to pay additional contributions to The Scheme.

A full actuarial valuation for The Scheme was carried out at 30th September 2017. This valuation showed assets of £794.9 million, liabilities of £926.4 million and a deficit of £131.5 million.

A full actuarial valuation for The Scheme was carried out at 30th September 2020. This valuation showed assets of £798.6 million, liabilities of £831.9 million and a deficit of £33.3 million.

As the deficit had significantly reduced The Trustee of The Growth Plan has announced the implementation of a new recovery plan with effect from 1st April 2022. Under the new plan, the total deficit contributions due from employers will reduce from 1 April 2022 and each employer's share of the new amount will continue to be based on its own percentage share of the Plan's liabilities.

Deficit contributions (total payable from all 950 employers)

Original recovery plan :

From 1st April 2016 to 30th September 2025 £ 12,945,440 pa payable monthly and increasing by 3% on each 1st April.

From 1st April 2016 to 30th September 2028 £ 54,560 pa payable monthly and increasing by 3% on each 1st April.

2018 Revised recovery plan :

From 1st April 2019 to 31st January 2025 £ 11,243,000 pa payable monthly and increasing by 3% each 1st April

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

22 The Growth Plan (Cont.)

2022 Revised recovery plan :

From 1st April 2022 to 31st January 2025 £ 3,312,000 pa payable monthly with no annual increase

Unless a concession has been agreed with the Trustee of The Growth Plan the term to 31st January 2025 applies.

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 liabilities.

Where the scheme is in deficit and The Clifton Children's Society has agreed a deficit funding arrangement The Clifton Children's Society recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The net present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

	31/03/2021	31/03/2020	31/03/2019
	£	£	£
Present Value of provision	33,241	39,387	47,779

Reconciliation of opening and closing provisions

	2021	2020
	£	£
Provision at start of year	39,387	47,779
Unwinding of discount factor	884	605
Deficit contribution paid	(8,167)	(7,929)
Remeasurements - impact of any change in assumptions	1,137	(1,068)
Provision at end of year	33,241	39,387
Income and expenditure impact		
Interest expense	884	605
Remeasurements - impact of any change in assumptions	1,137	(1,068)
	2,021	(463)

Assumptions

	31/03/2021	31/03/2020	31/03/2019
Rate of discount % per annum	0.66	2.53	1.39

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

Clifton Children's Society

Notes forming part of the Financial Statements

For the Year Ended 31st March 2021

22 The Growth Plan (Cont.)

Deficit Contribution Schedule

The following schedule details the actual contributions payable by The Clifton Children's Society each year.

Year ending 31st March	<u>2021</u>	<u>2020</u>	<u>2019</u>
	£	£	£
Year 1	8,412	8,167	7,929
Year 2	8,664	8,412	8,167
Year 3	8,924	8,664	8,412
Year 4	7,660	8,924	8,664
Year 5		7,660	8,924
Year 6			7,660
	-----	-----	-----
	33,660	41,827	49,756
	=====	=====	=====

If The Clifton Children's Society ceased to participate in the scheme there would be a debt on withdrawal payable TPT have estimated this debt on withdrawal as at 30th September 2020 to be £ 122,271 (30th September 2019 £ 123,849) . As there are no plans to withdraw from the scheme this liability has not been accounted for.

Plan expenses

Previously, the deficit contributions paid by employers included an allowance to cover the running costs of the Plan; these include TPT's internal administration costs as well as external advisory costs and pension levies. For the 2017 valuation the allowance was £3.6m p.a.

Following consultation with the Employers Committee, it has been agreed that the expenses for running the Plan should be accounted for separately from deficit contributions. This approach is more transparent and has the benefit to employers of reducing the value of deficit contributions that must be disclosed in employer accounts for the purposes of FRS102.

The total amount of expenses paid by employers each year remains broadly unchanged. Rather than these being included in the deficit contributions paid, expenses will in future be shown and charged for separately. The annual expenses charge from 1 April 2022 is £3.7m per annum and will increase by 3% each year. The expenses contribution will be reviewed again at the 2023 valuation.

It was also agreed that, like the deficit contributions, the Plan expenses will continue to be allocated based upon each employer's percentage share of liabilities.

Further Plan Information

In September 2021 an update was received on the Deficit Recovery Plan and the Plan Contributions that are due from the Society from April 2022 are to be reduced. It was agreed that in order to maintain consistency in these accounts that the updated information be treated as post-balance sheet information and that the non-material effect of these changes will be presented in the 2021-2022 financial accounts.