



CCS Adoption Ltd

A Company Limited by Guarantee

Report and Financial Statements

For the Year Ended 31 March 2025

Charity Registration Number: 286814

Company Number: 01655971



ANNUAL REPORT OF THE BOARD OF TRUSTEES OF CCS ADOPTION LTD
YEAR ENDED 31 MARCH 2025

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Welcome from Chair of the Board of Trustees



This has been another outstanding year for CCS Adoption. We have exceeded our projected number of placements which means that more vulnerable children have been placed in loving and permanent homes. Our committed staff have worked incredibly hard to achieve this and the Trustees would like to thank them.

We have recruited two new Trustees which has provided additional expertise to the Board.

One of the challenges this year has been with the Government announcement regarding the cut back in the Adoption and Special Guardianship Support Fund (ASGSF). As CCS Adoption is committed in its pledge to provide our families with on-going support, when needed, we have all risen to this challenge and are taking the opportunity to revise and update our support services, ensuring that our families are not compromised, as they remain at the heart of our organisation.

Sally Lockwood
Chair of CCS Adoption

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Legal and Administrative Information

Constitution

CCS Adoption Ltd 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. On 26 September 2024 the Trustee Board passed a resolution to change the legal name of the business to 'CCS Adoption Ltd'. This was to reflect the work of the charity today and in the future.

Charity Number: 286814

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Patrons: Gareth Rees (appointed Feb 2024)
Jenny Urquhart, Artist

Trustees

The Trustees are a skilled, cohesive team comprising Sally Lockwood who is a retired Social Worker and Counsellor; Catherine Graham, retired Primary School Teacher; Peter Golding, solicitor; Andrea Viner, A Social Worker who has been a specialist in adoption and adoption support service delivery for many years; Richard Tidswell, Director of Business Doctors; Nikolas Thompson, Manager in Responsible Business & Inclusion for Lloyds Banking Group; Stephen Lord, General Manager for a security company, Ryan Relf-Jones, Head of Human Resources with over twenty years' experience in the financial services sector, Emma Bradley, a community paediatrician, and Herdaypal Johal who works in the field of Children and Families Social Work with over 18 years of experience.

Directors and Trustees: The following served as directors and Trustees during the year and since the year end:

Sally Lockwood, Chair (resigned November 2025)
Catherine Graham, Vice Chair (resigned November 2025)
Richard Tidswell, Interim Co-Chair (from November 2025)
Ryan Relf-Jones, Interim Co-Chair (from November 2025)
Andrew Stephen Lord, Treasurer
Nikolas Thompson (resigned November 2025)
Peter Golding
Andrea Viner
Emma Bradley (appointed November 2024)
Herdaypal Johal (appointed November 2024)

Chief Executive Officer: Emma Simpson

Registered Office and Principal Address: CCS Adoption Ltd, The Park Centre, Daventry Road, Bristol, BS4 1DQ

Auditors: Randall & Payne LLP, Chargrove House, Shurdington Rd, Shurdington, Cheltenham GL51 4GA

Bankers: 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 and Insurers: Carbon law Partners, Library Building, Sun Street, Tewkesbury, GL20 5NX
Markel UK, 20 Fenchurch St, London EC3M 3AZ

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Trustee Board Report

The Board of Trustees present their report together with the financial statements of the charity for the year ended 31 March 2025.

The report has been prepared in accordance with Section 8 of the Charities Act 2011 and with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 4.

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, 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 this adoption support work under the name Activities and Social Events. The special resolutions putting this into effect are dated 12 March 2018.

The number of Trustees shall not be less than five 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 are drawn from a variety of disciplines and provide a broad range of skills. The range of skills offered and needed is regularly reviewed. A Trustee skills audit took place during 2025 with a view to assessing the range of experience and skills within the team and identifying any gaps. The audit focussed on the qualities needed for current operations and strategy. Following the audit, a decision was made to recruit personnel related with HR/Marketing background and those with a Social Work background.

A diversity audit of Trustees took place at the same time as the skills audit. The Trustees are keen to ensure they have a Board that is made up of people with different professional expertise, perspectives, and life experiences, recognising that diverse teams have been shown to make better decisions and are more likely to innovate. The results of this audit will be considered during any future recruitment campaigns.

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Trustee Recruitment

In 2024 two new members were welcomed to the Board which now totals ten members.

Emma Bradley

Emma is a community paediatrician in Bristol and has done a lot of work with children in Care and those who are going through or have been through adoption.

Herdaypal Johal

Herdaypal has worked in the field of Children and Families Social Work for over 18 years, as a Social Worker, Team Manager, Guardian, Principal Social Worker and Service Manager, specialising primarily in safeguarding as well as having experience in fostering and kinship care. Since qualifying she has worked in various areas across the country including the inner-city areas of Manchester, Birmingham and Bristol as well as rural communities in Devon and Australia. No matter where a child is from, they all have one thing in common and that is the need for a stable and loving home in order to be given the best start in life.

Trustee Induction and Training

Potential new Trustees attend meetings as observers to familiarise themselves with the work of CCS Adoption Ltd. If appointed as a Trustee, they undergo a formal period of induction and training on charity law and governance. Trustees act in accordance with the CCS Adoption Ltd code of conduct. Trustees attended an Away day in March 2025.

Organisation

The Trustees manage and direct the work of CCS Adoption Ltd and meet at least quarterly. The financial governance and investments are overseen by the Business Sub Committee which includes six of the Board Trustees. The committee meets quarterly. 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, Emma Simpson who has overall responsibility for the strategic and operational delivery of the work undertaken by CCS Adoption Ltd.

The following senior staff were in post at 31 March 2025:

Emma Simpson – Chief Executive Officer
Charlie Delahunty – Head of Adoption
Ann-Marie Paddison -Team Manager
Jason Tinley – Finance Manager
Laura Shields – Adoption Support Manager
Stacey Thompson – HR, Facilities and Administration Manager

Objectives 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 CCS Adoption Ltd is to benefit the public through the promotion care and well-being of vulnerable children in need of permanency 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.

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Vision

“A world where every child grows up in a safe loving family.”

Mission

The organisation’s aim, core purpose and the driving force behind everything the organisation does, is 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.

Statement of Trustees’ responsibilities

The Trustees (who are also directors of CCS Adoption Ltd 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.

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Auditors

A resolution will be put to the Annual General Meeting that Randall & Payne LLP be reappointed auditors to CCS Adoption Ltd 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.

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About Us

CCS Adoption Ltd (CCS) is an independently funded, registered charity and Adoption Agency (Voluntary Adoption Agency or 'VAA'). The organisation works to the highest standards to maintain its strong reputation of putting people and relationships at the heart of what it does, evidenced as an Ofsted 'Outstanding' rated Agency consistently since 2010 (last inspection 2024, page 13).

In 2018, the organisation brought together its existing adoption service, with The Centre for Adoption Support & Education, 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.

Link to research which evidences the value of adoption to society (Nov 2022)

<https://cvaa.org.uk/wp-content/uploads/2022/12/CVAA-The-value-of-adoption-report-final-Nov-22.pdf>

The organisation aims to provide high quality, independent and professional Adoption services recognising the lifelong impact of adoption. CCS Adoption Ltd 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 Ltd 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 Ltd 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 collaborating with other stakeholder groups including Local Authorities, Regional Adoption Agencies (RAA), and Education and Health services all within the South West region.

Adoption, Recruitment & Support

The number of enquiries in 2024/25 have remained similar at 208 compared to 2023/24. This continues to be a theme across the whole adoption sector with the gap between the number of adopters and the number of children waiting for families widening, with significantly higher numbers of children compared to adopters. In order to try and close this gap, CCS have stretched its reach to include parts Somerset, and we are seeing a gentle increase in applications from this part of the region. With there being such an imbalance in numbers, adopters are being matched quickly with children, sometimes much younger children than we would have seen in previous years. This has resulted in the number of children who would be considered as "harder to place" waiting for even longer.

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Assessments of families continue to be undertaken in a thorough and timely manner. The number of adopters who leave the process either during or at the end of stage 1 remains steady and similar to previous years. In 2024/2025 5 families withdrew from the process after being approved. The primary reason for this was the length of time they had been family finding.

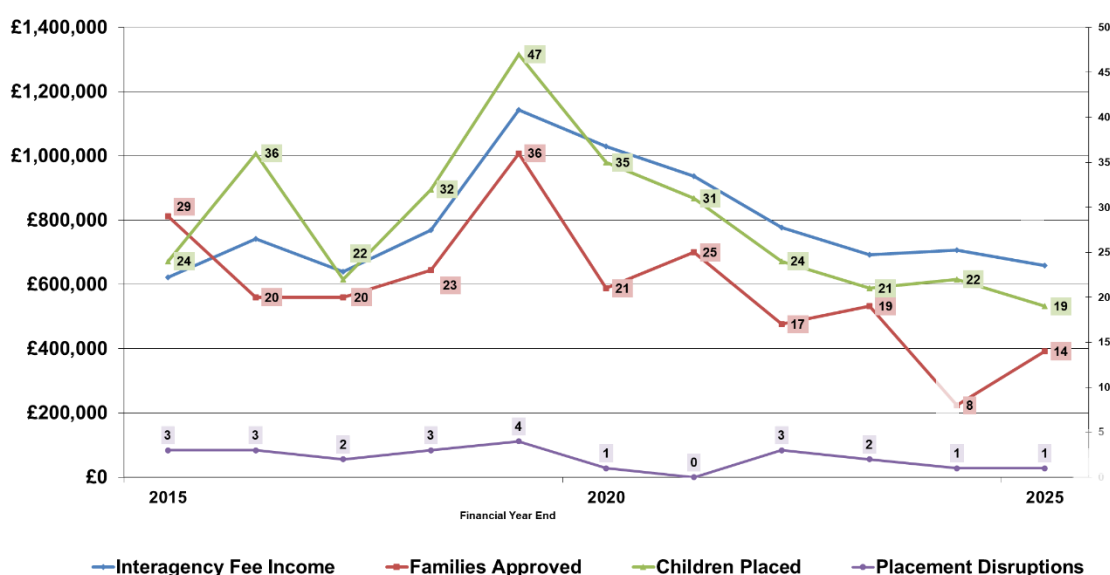
CCS continues to promote the placement of children who are seen as “Harder to place” and therefore are waiting longest. In 2024/2025 73 % of children were placed from this category, including 8 placements of siblings.

In addition to the support provided through the therapy service and Activities and Social events, the primary source for support continues to be the social work service. In 2024/2025 the social work service supported 80 families. This support was provided by a team which comprises 6 Social Workers, 2 independent Social Workers and 2 Family Support Workers. This team is successfully managed by the new Team Manager, Ann-Marie Paddison and the Head of Adoption, Charlie Delahunty.

The Social Work service experienced 1 placement disruption during the financial year. This is always a difficult period for everyone involved and following a disruption adopters are unlikely to go on to adopt another child. Our disruption rate remains below the national average and the team work tirelessly to support adoptive families who are at risk of their placement or their family disrupting.

Sadly SSAFA, (another VAA) closed in January 2025, and CCS took on two of their families and one staff member.

CCS Adoption Recruitment and Placement Statistics



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Panel

The Adoption Panel, which is constituted in accordance with adoption regulations, meets every six weeks to approve adopters and provide independent scrutiny of CCS's adoption work. 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. This diverse group of people speak from a very informed perspective and provide vital scrutiny, quality assurance and validation of CCS's adoption work. Since July 2022, an independent Agency Decision Maker has been recruited to panel to enable this role to be shared and to cover periods of sickness and leave (Liz Pickering).

CCS Adoption Ltd continues to specialise in recruiting adoptive families for 'priority children' i.e., sibling groups, older children, children with disabilities and complex health issues and ethnic minority children.

CCS Adoption Ltd experienced one adoption disruption in the year 2024/25. This was one child who was placed for a matter of weeks in October before the disruption took place.

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

Adoption Support

Over the last year the team have come together to understand further the depth of support offered by a range of services within CCS and integrate this into their advice, guidance and delivery. Therapy Services, Activities and Social Events and Family Support Workers have regularly met, formally and informally, to contribute to a holistic approach to meet the changing needs of adopted families. The development of a more consistent, robust and proactive adoption support team has been the result of newly appointed staff within the Tots group, LGBTQ+, Holiday Hub and Family Fun Afternoons and how they have embraced participation of planning, delivering and evaluating adoption support services.

Activities and Social Events

As seen by the heading above we renamed this area of adoption support to better reflect what can be expected from the services we offer. The engagement of CCS and non-CCS families accessing activities and social events has increased overall by 5.3% with an increase of CCS families of 22.4% from last year.

CCS continue to work in partnership with Adoption West in enabling access to activities and social events for their adopted families. The activities and events are chosen by AW and their grant payable to CCS is dependent on these choices. The grant for 2024/25 total was £33,205

Tots group has flourished this year with the combination of RAAs and VAAs placing younger children and a new dynamic team therapeutically leading the sessions. Jess Lowther Harris joined Adele Parsons in November 2024, and they have quickly generated a successful partnership supporting each other's unique strengths and with a shared commitment to achieving common goals. The twice weekly sessions are oversubscribed with a waiting list as we approach the end of the academic year.

LGBTQ+ coffee mornings have been developed by a new CCS staff member and adopter, Ben Stirling, who has remodelled the sessions, and the group continues to be a well-attended and

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popular group with families and prospective adopters in Stage 2 training.

Despite the absence of local authority funding, CCS delivered a full programme of school Holiday Hub activities that were accessed by 47 families across Easter and summer holidays. Although this figure is 17% less than the previous year the fact that CCS provided this with no external funding has demonstrated a sustainable model of beneficial and effective services,

Family Fun Afternoons were increased this year from 4 sessions to 9 separate sessions and included specific activities for single adopters. The range of activities has been extended to accommodate indoor and outdoor activities and increase geographical reach to encourage higher participation.

Mums and Dads social groups have consistently seen a decline in attendance and as a result we have ceased delivering these via CCS. We have partnered with We Are Family and It Takes A village to ensure our adopters have access to a peer-to-peer adoption support community

We have continued successful partnership working with Horseworld, Empire Fighting Chance, All Aboard Water Sports, Goblin Coombe Groundwork, Forest School, Mendip Activity Centre, Supersense, Bristol Zoo Project and We The Curious and are actively establishing new relationships with a range of partners.

Chargeable services have generated a small income of £6,558

Therapy Services

Staff changes within this service has seen Jo Palmer embedded as Therapy Services administrator have continued to retain and gain high quality associate therapists and clinical psychologists to deliver a wide range of therapeutic services including full therapy packages, consultations, clinical assessments and therapeutic training for adopted families. A healthy surplus of £26,590 was achieved over the year which enabled the costs of consultations to fall under Therapy Services.

Adoption Special Guardianship Support Fund

The end of the financial year the ASGSF in England announced significant cuts for therapy which has seen the fair access limit (FAL) reduced from £5,000 to £3,000 per child per year. Additionally, the separate allowance for specialist assessments, previously £2,500 per child per year, has been eliminated and must now be funded within the £3,000 FAL. The ASGSF will also no longer offer match funding for therapy exceeding the FAL or for specialist assessments over the £2,500 limit. These changes have caused a high level of concern from families, associates and the organisation and prompted CCS to initiate an emergency fundraising appeal to minimize disruptions in ongoing therapeutic support and action plans for immediate, medium- and long-term objectives and outcomes for CCS' Therapy Services.

SWAC

There are three Regional Adoption Agencies (RAAs) members in the South West (Aspire, Adoption West and Adopt South West).

There are three Voluntary Adoption Agency (VAA) sector members CCS Adoption, PACT and Barnardo's.

SWAC provides the following:

- ★ Facilitate family finding and matching of children across all adoption agencies in the South

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West region, whether statutory or voluntary.

- ★ Provide a focus and conduit for communication between all adoption agencies within the South West region through timely information sharing and promoting best practices in adoption and permanence.
- ★ Provide a hub in the South West region to facilitate good communication at national & regional levels in relation to adoption and permanence.
- ★ Promote positive working relationships and the sharing of best practices between the statutory and voluntary adoption sectors in the region.
- ★ Act as a focal point to access funding and as a steering group for projects which will provide opportunities to develop and improve adoption practices.
- ★ Identify and promote workforce development across all agencies in SWAC.
- ★ Identify and provide a collective response to common challenges in adoption and permanence across the SWAC agencies.

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Highlights over the last 12 months

- ★ 14 New Families approved to adopt.
- ★ 19 children placed for adoption.
- ★ 33 Children accessed our therapeutic services.
- ★ 239 families accessed Adoption Support Events and Activities.
- ★ Disruption Rate (since 1995) - 5.8%
- ★ CCS received contact from 208 households, making their first enquiries about adoption.
- ★ CCS held 12 information events with 100 households attending these events in total.
- ★ Consultations - 43 consultations were completed by Clinical Psychologists 2024/25.
- ★ Clinical Assessments - 9 clinical assessments were completed by Clinical Psychologists Helen Kirkaldie, Jude Courtney, and Vicky Perkins.
- ★ Therapy packages - 52 therapy packages were started and ASGSF applications successfully submitted.
- ★ Two Agency Days, May 2024 and November 2024 were held for the whole Organisation.
- ★ Ensured the organisation was GDPR compliant.
- ★ The Trustee Board held their 'Trustee Get Together' in March 2025.

Ofsted Inspection

CCS Adoption Ltd is currently one of only three Voluntary Adoption Agencies in the UK that has achieved Outstanding five times in a row.

The organisation was inspected by Ofsted in 19 February 2024 and given the overall quality rating of "Outstanding", as in the previous four inspections (2019, 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 five 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 contributes 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

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families, feedback from partner agencies who have placed children with CCS families and views of outcomes from local authorities where specific contracted services are delivered.

The inspector commented:

“Adopters report many examples of how the excellent support from the agency has prevented disruption and helped to build the adoptive families’ resilience through difficulties and challenges.”

“The agency prioritises finding adopters for children who are ‘harder to place’. These include older children, sibling groups and children who have additional needs. Many of the children have very complex needs and have experienced extreme trauma and neglect.”

“The agency benefits from exceptionally high-quality leadership and management. Leaders and managers are inspirational, confident, and ambitious for the agency and for children and adopters. The agency’s development plan is very detailed. It demonstrates a clear and ambitious vision for the future of the agency to ensure that it remains financially viable and continues to offer adoption services of high quality.”

The full inspection report (Unique Reference Number SC048462) may be accessed online at:
<https://www.ccsadoption.org/wp-content/uploads/2024/03/Clifton-Childrens-Society-10222151-FINAL.pdf>

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PARTNERS



Grants and External Contracts

Adoption West – Service level Agreement: CCS Adoption Ltd delivers a wide range of activities and social events to their families and under a service level agreement it opens these up to Adoption West families and also families from any agencies. The CEO and Adoption Support Manager meet with the Adoption West Director and business manager several times per year to review the contract and service delivery.

ADOPTION SUPPORT ACTIVITIES



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Our Focus for 2025/2026

CCS's Strategic Plan has been co-created with all staff and Trustees. The CCS's current strengths, weaknesses, opportunities, and threats were reflected upon. The Strategic Plan covers three years from 2024-2027.

The CVAA 3-Year Strategic Plan and the Adoption England Strategic Plan had been taken into consideration when creating CCS's strategic aims.

The following nine CCS strategic aims encompass the organisation's key focuses:

SA1: Successfully recruit, assess, and support adopters for the priority children waiting for adoption.

SA2: Recognise and celebrate the lived experience of adoptees and adopters in everything we do.

SA3: Maintain and grow CCS's aspirational Trustee board, while enhancing the diversity.

SA4: Sustain and nurture CCS's skilled and ambitious workforce, while enhancing the diversity.

SA5: Develop and diversify services in response to children and families current and futures needs in adoption and permanence.

SA6: Monitor and manage the charities finances to ensure its' stability for the long term.

SA7: Pre-empt and be responsive to external market pressures and opportunities.

SA8: Continuously learn, reflect, and aim for excellence and compliance in all areas of CCS practice.

SA9: Be active in influencing and learning from the regional and national field of adoption and permanence.

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Future developments at CCS Adoption

It is known that the adoption climate often moves in cycles, with the numbers of children versus the number of adopters varying and switching over which is greater or lesser than the other. In the year 2024-2025 it is evident that the greater number of children versus a decrease in the number of approved adopters has had a significant impact across the sector. However, this picture is not static and needs to be continually monitored. Emphasis is now on increasing the organisation's pool of adopters, whilst remaining focused on those who wish to adopt priority children.

With income from the ASGSF looking to reduce in 2025-26 because of the reduced Fair Access Limit per child, CCS has taken proactive steps to fundraise, gain funds from a major donor and begin a process of reviewing our whole Adoption Support service including our funding model. This is expected to be completed no later than at the end of 2025. However, the future of the ASGSF remains uncertain and we are expecting the DFE to make announcements about further changes for 2026 onwards at some point later this year.

Income from fundraising remains reliant on each year's individual activity, other than a small amount of fundraising income that is provided over several years from some grant providers or individual donors.

After a significant piece of work to create the nine strategic aims, the agency will now be looking to focus work on achieving these aims over 2024-2027. These are now reviewed quarterly and progress reported to all staff through agency days and all Trustees at quarterly meetings.

In 2024 CCS's achieved its aim of broadening its geographical reach of the recruitment of adopters. CCS is now actively recruiting prospective adopters from Somerset, who currently make up 25% of the initial enquiries.

The charity continues to consider various areas for diversification; however, the charity has been cautious in not estimating any of this income in the 2025-26 budget. It is unclear if one or more areas of diversification will proceed but they are being kept under constant review by the Senior Management Team and the Trustees.

Marketing

The primary goal of Marketing for CCS Adoption is to raise awareness about the adoption agency in the South West for both recruitment and support purposes, increase the number of successful adoptions, and ultimately establish trust within the community. By implementing a multifaceted approach, CCS aims to create a positive brand image and attract more potential adoptive parents.

Marketing Strategy

The marketing officer curated a Strategy which contains all aspects of Marketing for CCS Adoption and sets clear objectives to work on during the upcoming years. This was presented and discussed with the Trustees in November 2024 and represents a comprehensive document that can be updated in the future.

120 Years Celebration

Marketing has had an active role in 2024 for the celebration of the 120th anniversary of the agency. In 2024, a number of different projects were undertaken:

- Birthday Party planning, together with other members of staff – this was advertised both digitally (on social media and newsletters) and physically with flyers that were then distributed at family

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events.

- CCS History booklet, curated by Amanda Alston – the Marketing Officer worked alongside a graphic designer to create this. Some copies have been distributed in the form of print, and it was also uploaded to the CCS website.
- CCS History timeline, curated by web developers – some highlights of the booklet were picked to create a timeline for the website.
- 120 CCS logo – CCS commissioned a graphic designer to create a 120th anniversary special logo, which was then used for marketing materials (social media profile picture, Info Pack, email signatures, letterheads, presentations, etc.).
- 120 Reflections Plan, together with Sarah Yelland (Fundraising Manager) – from June to December 2024, CCS posted on its social media platforms (Facebook, Instagram and sometimes LinkedIn) 120 posts about reasons to reflect and celebrate how far the organisation has come. Posts included the history of CCS and adoption, fundraising campaigns, myth busters, adoption stories and more.

Website

An update of both the CCS and Adoption Support websites took place. The aim was to simplify the user journeys, providing clearer information on what we offer and for whom, and to give it more of a 'fresh' look with new pictures and videos. There is a work in progress in updating the Resources and the Adoption Stories pages.

The marketing officer keeps maintaining both websites updated by checking and removing old content and broken links.

Eventbrite

CCS Adoption uses Eventbrite to advertise Information Events, which gives the chance for CCS Adoption to appear when people search for adoption events in the area, and prospective adopters to book easily via another platform rather than the booking form on our website, email or telephone. The account is being managed by the Adoption Advisor.

CCS started using Eventbrite to take bookings for the adoption support activities. This account is being managed by the Activities Coordinator.

Email Marketing

The CCS newsletter represents one of the main ways of sending important updates on the agency and the adoption sector, events (both adoption support and training), and any fundraising and adoption support information. Jane Thompson invites people to subscribe to the e-news at the training events, and since then, the CCS's account has experienced a constant increase in the number of subscribers. Now, we have an audience of 948 active subscribers.

In December 2024, the marketing officer and the fundraising manager sent out the first Fundraising newsletter to CCS supporters contacts only, containing 431 active subscribers. A plan is being put in place to engage more with CCS' donors.

SEO and Digital Advertising

The organisation is being supported by a small digital agency for the management of the Google and Meta ads. Digital advertising spending has increased and decreased according to the "busiest" times of year (i.e. January, March and September). Alongside Meta, the organisation has been using Instagram boosting for specific posts and audiences. A sponsored Instagram

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YEAR ENDED 31 MARCH 2025

post was created to target users interested in adoption in the Somerset area only.

Lately, the marketing officer has been attending a few workshops regarding SEO, digital advertising and Google and social media metrics to understand more about this Marketing area and being able to provide more support internally in the organisation.

Social Media

CCS Adoption has been working on creating more real content by using pictures and videos sent from families or taken at adoption support events. These continue to be the most engaging content on Instagram and Facebook.

A plan is in place to get more stories from our adopters. The marketing officer is working alongside the CCS Trainer to get people (both adopters and adoptees) to talk about their experience.

The CCS Adoption Facebook page has 1.4K followers, and the CCS Adoption Instagram account has 721 followers. Content is posted at a rate of three times per week, plus stories.

Print

CCS has been engaging with a graphic designer. They have been designing more print material for CCS, including the History booklet and the Fundraising Pack.

By using Canva, the marketing officer created an Adoption Support leaflet containing all events that are held by CCS. This is being distributed at adoption support events, training and for fundraising purposes.

The marketing officer is now able to edit PDF. This allows CCS to get some designs internally in the organisation and small edits on old designs can be made, like the Early Permanence Stories Book and the Training leaflet. A new Info Events flyer has been created and distributed amongst community centres in Bristol and Somerset.

External Training Provision

CCS Adoption Ltd offers comprehensive adoption preparation training throughout the assessment, family finding and post-placement stages.

In 2023 the training offer was expanded and now on offer are courses or single places available to adoption agencies and individuals, including family and friends, throughout the UK (online). All training is currently delivered by an experienced CCS Adoption trainer who is also an experienced adoptive parent. Both the online and in-person training sessions are interactive, and research based. Feedback from everybody who attends the training is encouraged so that this can provide the learning that will support adopters to be the best parents and advocates for their children.

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Fundraising

Sarah Yelland, CCS Fundraising Manager focuses on all aspects of fundraising. The organisation is dependent on fundraising to finance our adoption support services. Fundraising activities included:

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

Adopters and volunteer supporters have also completed various fundraising challenges and supported the organisation's Annual Appeal. The Board would like to thank everyone that has helped CCS in various ways throughout this year, attending events, and completing their own fundraising challenges.

In 2024/25, the organisation aimed to raise £100,000 through fundraising, and thanks to the generosity of CCS supporters the organisation successfully raised £158,020, 158% of the target. The pressure to bring in these substantial sums each year is significant, in the current turbulent fundraising climate.

Trusts and Foundations

There continued to be strong competition for Trusts and Foundation grants we success secured £37,250 in grants in 2024/25. We are immensely grateful to the following trusts, foundations and funds who have supported us through the year. Their kind generosity has enabled us to continue our vital Adoption Support Services for adoptive families for as long as they need support.

The National Lottery Community Fund	£20,000
Van Neste Foundation	£5,000
Nisbet Trust	£5,000
Anonymous Charitable Trust	£3,000
Dandia Charitable Trust	£1,500
The G F Eyre Charitable Trust	£1,000
Studd Charitable Trust	£1,000
Burges Salmon Charitable Trust	£500
Rotary Club of Bristol	£150
The Leonard Laity Stoate Charitable Trust	£100

Individual Giving

The organisation received £37,425 (including Gift Aid) in individual donations. The organisation has a small number of regular donors, some of whom have supported CCS for many years including a major donor who has chosen to donate their money to CCS in memory of their wife Dr Corinne Rees, who worked as a paediatrician in the area, particularly with children in the care system and who had been adopted, she had also worked with CCS for a number of years.

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

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Community Fundraising

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 through annual appeals, crib collections and parishioner donations. Donations totalling £10,179 were received in 2024/25 (£7,525 in 2023/24).

In total, £10,161 was received through community fundraising. Community fundraising activities included: supporter and staff-led events, individual sporting and challenge events, individual collection boxes, lifestyle giving and 200 club memberships (supporters who take part in a bi-monthly draw).

Corporate giving

The organisation received a £870 (£1,402 in 2023/24) in total via corporate donors, fundraising events, or collections. This year the sole corporate giver was the Lloyds Bank Foundation.

Legacies

The organisation received £62,133 legacy income in 2024/25 (£0 in 2023/24).

Legacy income is unpredictable, and with five legacies received in the year, it certainly is extraordinary.

Compliance

The organisation is registered with the Fundraising Regulator and upholds The Code of Fundraising Practice developed by the regulator. We are committed to fundraising in an open, honest, and responsible manner, ensuring all activity is ethical and transparent.

In the year, there were no complaints received concerning the operation of the fundraising activities undertaken.

The organisation does not buy or sell personal data, engage in telephone fundraising, cold mailing, or outsource fundraising to external organisations or professional fundraisers. This approach has been taken to protect vulnerable people and members of the public from unacceptable fundraising behaviour, such as unreasonable intrusion into personal privacy or persistent and undue pressure to give.

All fundraising is conducted by staff and volunteers directly connected to the organisation. Fundraising activities are monitored through internal oversight and regular review to ensure compliance with our ethical standards and the Fundraising Regulator's Code.

GDPR Compliance

CCS continues to update and review policies and procedures to make sure the organisation is GDPR compliant. New staff receive GDPR training, and the full staff team receive refresher training every two years.

Environmental and Sustainable Development

The organisation continues to consider where it can be more environmentally sustainable in its practices and its use of resources. A hybrid working policy was introduced in September 2022

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which brought clarity to the staff about the agencies expectations of the post pandemic way of working. This alongside many more virtual meetings with Local Authorities has meant that staff continue to travel significantly less than they did pre-pandemic. The appropriateness of services to families being delivered face to face or online continues to be carefully considered and reviewed.

Post-pandemic much of the adopter training has moved back to face to face, where as some of the support groups and parenting courses (Hearts and Minds) remain online as this works better for families.

Pay and Remuneration of Key Management Personnel

The remuneration of all staff including, key management personnel, is reviewed annually by the Board of Trustees and benchmarked against comparable roles in the voluntary adoption sector, using data from sector-wide salary surveys, and comparable roles in other organisations within the voluntary sectors. Pay decisions are made with consideration of the charity's financial position, market conditions, and the need to attract and retain skilled leadership.

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YEAR ENDED 31 MARCH 2025

Financial Review

We are pleased to report CCS Adoption Ltd financial results for the year to 31st March 2025 are set out in detail in the attached financial statements.

The Trustees monitor the charity's performance against a set of Key Performance Indicators (KPIs) aligned with its strategic aims. These include the number of children placed for adoption, the number of families approved, the reach and impact of adoption support services, and financial sustainability. In 2024–25, CCS Adoption approved 14 new families (target 19), placed 19 children (target 18), 73% of whom were considered 'harder to place', and supported 239 families through adoption support activities, demonstrating strong performance against these KPIs.

The income of £1,154,908 (2023/24 - £1,219,798) includes donations of £55,4036 (2023/24 - £36,839). Income from five legacies totalled £62,133 (2023/24 - nil).

Interagency and other fees totalled £724,444 (2023/24 - £773,326).

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. 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 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 based on 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 2024.

The fees represent payment for work conducted 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 31st March 2025 was £1,125,807 (2024 - £1,024,650).

As of 31st March 2025, the organisation's net assets were £1,157,447 (2024 - £1,128,310). There was a net increase in funds of £29,137 (2024 - increase of £195,148).

Lease of offices at The Park, Knowle West

An operating lease for a new office at The Park in Knowle West was entered into on 4th April 2023. The twelve-month lease started on 1st June 2023 and has since been renewed to 31st May 2026. The lease can be terminated by giving six months-notice of termination. See note 20 for further details.

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YEAR ENDED 31 MARCH 2025

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 six months expenditure out of unrestricted and designated funds; at this level, the Trustees feel they would be able to provide uninterrupted services.

The six months expenditure chosen for this is that of the first six months of the current financial year (2025/26). The target free reserves level is £579,959 in line with the policy above.

Total free reserves at the year-end were £758,145 corresponding to the total of the Reserves Policy designated fund, and general unrestricted funds not committed to fixed assets (see Note 16).

The actual free reserves were therefore above the target level. Having reviewed the forecast Income and Expenditure for the year to 31st March 2026 and actual Income and Expenditure for the three months to 30th June 2025 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 one 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 charity's 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 one 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.

Managing Risk or Principal Risks and uncertainties

The Trustees have responsibility for the oversight of risk and our Board regularly consider the major risks the charity is exposed to, in particular, those relating to the specific operational areas of the Charity, its investments, and finances.

The Risk Register is reviewed on a quarterly basis during the year in line with the Risk Management Policy. This includes identification of new risks, reviewing the control procedures and identification of potential improvements to control procedures.

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

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YEAR ENDED 31 MARCH 2025

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. Decrease in new adopter applications

There is an ongoing risk around the ongoing reduction in applications from people who wish to adopt, which is a national issue. During this last financial year, we have continued to experience fluctuations in both enquiries and applications. So much so that between April and September 2025 there were no applications received, then eight in September alone. This leaves the agency in a constant predicament when assessing staffing needs for undertaking assessments to approve adopters. To try and balance this, we continue to look to increase our number of Independent Social Workers so we can allocate this work as needed. Without approved adopters, we will not be able to make placements and therefore this will impact our income significantly.

3. The income from the ASGSF does not meet the expenditure of running the Therapeutic Service

The sudden changes regarding the ASGSF have created new financial risks associated with the delivery of therapeutic services. Financial year 2024-25 has seen a surplus income generated from therapeutic services however it is worthy of note that immediate changes announced at the end of the financial year have long term implications to how these services are delivered.

4. Fundraising for the Costs of Adoption Support Activities and Events

Adoption Support Activities and Events are funded by an amalgamation of income from chargeable services, grant negotiated with Adoption West and, in the most part, income via the Fundraising Strategy.

The Fundraising Strategy was now focused on Trusts and Foundations, and prioritising Return on Investment. However, work is also going to take place on looking more at Corporates and major donors to diversify the potential of fundraising income from a variety of sources. In this financial year legacies have been very successful, more work could also be done to keep this is a regular message to our community.

5. Data protection & complying with GDPR.

The organisation deals with sensitive and complex personal data daily, 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.

6. Government Policy on adoption

A Labour government was elected 4th July 2024. There had been hope for some positive change for adoption sector, although DFE seem committed to funding RAA's and not offering the same grant opportunities to VAA's. In December 2024 the DFE confirmed new grants will only be open to RAA's, but they have been encouraged to work in partnership with VAA's, however very few partnerships then actually took place nationally. CCS continues to work with CVAA to try and positively influence the lack of RAA/VAA partnership, other than our very local arrangement with Adoption West, and discussions through SWAC.

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YEAR ENDED 31 MARCH 2025

Ryan Relf-Jones

Interim Co-Chair
By order and on behalf of the Trustees

Date: 12th November 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CCS ADOPTION LTD
YEAR ENDED 31 MARCH 2025

Independent auditor's report to the members of CCS Adoption Ltd

Opinion

We have audited the financial statements of CCS Adoption Ltd (the "Charity") for the year ended 31 March 2025 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 2025 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 and Charities Act 2011.

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CCS ADOPTION LTD
YEAR ENDED 31 MARCH 2025

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) has 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

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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.

FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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.



Ryan Moore CA (Senior Statutory Auditor)

For and on behalf of Randall & Payne LLP
Statutory Auditors
Chargrove House
Shurdington Rd
Shurdington
Cheltenham
GL51 4GA

Date: [21st November 2025](#)

CCS Adoption Ltd

Statement of Financial Activities (Including Income and Expenditure Account)

Company Number: 01655971

Year Ended 31st March 2025

		Unrestricted General Funds 2025	Unrestricted Designated Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024 Restated
Income from :	Notes	£	£	£	£	£
Donations, legacies and grants	2	120,802	-	33,620	154,422	90,489
Charitable activities	2	955,648	-	-	955,648	983,080
Other trading activities	2	3,598	-	-	3,598	6,183
Investment income	2	36,682	-	-	36,682	3,738
Other income	2	4,558	-	-	4,558	136,308
Total income	2	1,121,288	-	33,620	1,154,908	1,219,798
Expenditure on :						
Promotional and fundraising activities		27,738	233	-	27,971	19,134
Charitable Activities						
Adoption		714,170	6,673	-	720,843	664,426
Adoption Support Service		79,204	1,148	40,560	120,912	124,073
Therapeutic Services		254,115	1,966	-	256,081	217,017
Total expenditure	3	1,075,227	10,020	40,560	1,125,807	1,024,650
Net Income/(Expenditure) for the year	4	46,061	(10,020)	(6,940)	29,101	195,148
Transfers between funds	15	(40,162)	40,162	-	-	-
Other recognised gains/(losses)						
Actuarial (losses) / gains on pension scheme		36	-	-	36	-
Net movement in funds for the year		5,935	30,142	(6,940)	29,137	195,148
Reconciliation of Funds						
Fund balance brought forward	15	172,251	846,192	109,867	1,128,310	933,162
Fund balances carried forward	15	178,186	876,334	102,927	1,157,447	1,128,310

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Prior year comparatives have been restated to reflect a revised method of allocating support costs across activities. See Note 24 for further details. Prior year fund comparatives are in note 8.

The notes on pages 35 to 57 form part of these accounts.

CCS Adoption Ltd

Balance Sheet as at 31st March 2025

Company Number: 01655971

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	9		26,975		21,070
Intangible assets	10		-		2,015
			<u>26,975</u>		<u>23,085</u>
CURRENT ASSETS					
Debtors	11	253,088		260,601	
Investments	12	566,025		407,648	
Cash at bank and in hand		466,238		650,528	
			<u>1,285,351</u>	<u>1,318,777</u>	
CREDITORS: Amounts falling due within one year	13	151,181		213,590	
NET CURRENT ASSETS			<u>1,134,170</u>	<u>1,105,187</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,161,145</u>	<u>1,128,272</u>	
CREDITORS: Amounts falling due after more than one year	14		<u>3,698</u>	<u>(38)</u>	
NET ASSETS			<u>1,157,447</u>	<u>1,128,310</u>	
UNRESTRICTED FUNDS					
General Funds	15,16		178,186		172,251
Designated Funds	15,16		876,334		846,192
			<u>1,054,520</u>	<u>1,018,443</u>	
RESTRICTED FUNDS	15,16		<u>102,927</u>	<u>109,867</u>	
TOTAL CHARITY FUNDS			<u>1,157,447</u>	<u>1,128,310</u>	

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 35 to 57 form part of these accounts.

The financial statements were approved by the Board of Trustees on 12th November 2025 and were signed on its behalf by :

Ryan Relf-Jones

Interim Co-Chair of Trustees

CCS Adoption Ltd

Statement of Cash Flows for the year ended 31st March 2025

Company Number: 01655971

	2025		2024	
	£	£	Restated	£
Cash flows from operating activities		<u>(35,609)</u>		<u>16,013</u>
Non-operational cash flows				
Investing activities				
Payments for tangible fixed assets	(13,910)		(19,532)	
Proceeds from disposal of fixed assets	-		650,234	
	<u>(13,910)</u>		<u>630,702</u>	
Deposits placed into investment accounts	(1,129,518)		(403,778)	
Withdrawals from investment accounts	983,341		-	
Investment income (cash receipts)	11,406		2,092	
Total investing activities	<u>(134,771)</u>		<u>(401,686)</u>	
Total non-operational cash flows		<u>(148,681)</u>		<u>229,016</u>
Net Cash Inflow/(Outflow) for the year		<u>(184,290)</u>		<u>245,029</u>
Cash and bank balances at the beginning of the year		<u>650,528</u>		<u>405,499</u>
Cash and bank balances at the end of the year		<u><u>466,238</u></u>		<u><u>650,528</u></u>

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	29,137	195,148
Depreciation/Amortisation (Tangible fixed assets)	8,005	16,123
Amortisation (Intangible fixed assets)	2,015	2,043
Loss/(profit) on the sale of fixed assets	-	(143,324)
Investment Income (per SOFA)	(36,682)	(3,738)
Rolled-up investment interest (non-cash)	13,076	-
(Decrease) / Increase in creditors	(58,673)	22,182
Decrease / (increase) in debtors	7,513	(72,421)
	<u>(35,609)</u>	<u>16,013</u>

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 35 to 57 from part of these accounts.

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.

Going Concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the charity's financial position and its ability to continue operating for a period of at least 12 months from the date of approval of these financial statements.

In 2024 the charity sold its freehold property at Pennywell Road generated a gain of £136.3k. The proceeds from the sale have been reinvested in interest-bearing deposit accounts, supporting the charity's reserves and providing a modest income stream to offset new rental costs. These developments have significantly improved the charity's liquidity and strengthened its free reserves position.

For the year ended 31 March 2025, the charity achieved an operating surplus of £56.7k.

The Trustees have reviewed detailed cash flow forecasts and income projections covering the period through to March 2027. These projections consider anticipated income from adoption placements, therapeutic services, grants, and ongoing cost management initiatives. Sensitivity analyses have also been conducted to assess the impact of potential reductions in income or increases in costs.

Based on this review, the Trustees are satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future and have concluded that there are no material uncertainties related to going concern. Accordingly, the financial statements have been prepared on a going concern basis.

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, including government grants, 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.

1. Accounting Policies (Continued)

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.

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 $\frac{1}{3}$ % on reducing balance
- IT Equipment	Straight line over 4 years

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

Amortisation

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. The management reviews the carrying value of this asset annually for impairment.

Leasehold improvements are capitalised and amortised over the remaining lease term.

The improvements were capitalised in July 2023, and as of 31 March 2025, the lease has been agreed to extend to 31 May 2026.

Amortisation of the improvements is calculated on this basis, resulting in an amortisation period of 35 months. This policy is reviewed annually, and calculations will take into account any extension of the lease, and therefore increased amortisation period.

1. Accounting Policies (Continued)

Pension Contributions & Employee Benefits

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.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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.

Investments Accounting

CCS Adoption Ltd does not hold any investments in shares or equity instruments. The investment policy focuses on safeguarding the charity's funds while generating modest returns through the use of fixed-term and notice deposit accounts.

Investments are made through a combination of direct arrangements with banking institutions and the CAF Charity Deposit Platform, managed by Flagstone, which facilitates access to a range of deposit accounts.

These deposits are held at reputable UK financial institutions to ensure diversification and minimise risk. Interest rates and maturity periods vary depending on the terms of individual accounts and are reviewed regularly in line with the charity's risk management and financial policies.

Deposits are measured at amortised cost, as the amounts are recoverable in full and subject to an insignificant risk of changes in value. Investments are classified as current asset investments if the notice period or remaining term exceeds three months at the balance sheet date or as cash at bank and in hand if the notice period or remaining term is three months or less.

Interest income is recognised on an accruals basis in accordance with the deposit terms.

1. Accounting Policies (Continued)Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

Financial assets measured at amortised cost comprise cash at bank and in hand, short-term deposits, and trade and other receivables. Financial liabilities measured at amortised cost comprise trade and other payables.

The charity does not hold any complex financial instruments or derivatives, and none are measured at fair value through profit or loss.

Cash and Cash Equivalents

Cash and cash equivalents include cash at bank and in hand, together with short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the cash flow statement, cash and cash equivalents are defined as cash at bank and in hand and short-term deposits with an original maturity of three months or less. Any deposits or investments with a maturity of more than three months are classified as current asset 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.

2. Income

	Unrestricted General 2025 £	Unrestricted Designated 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Collection boxes	-	-	-	-	37
Church collections	10,180	-	-	10,180	7,525
Gift Aid and donations	44,739	-	120	44,859	29,277
Legacies receivable	62,133	-	-	62,133	-
Grants	3,750	-	33,500	37,250	53,650
<u>Donations Legacies and Grants</u>	<u>120,802</u>	<u>-</u>	<u>33,620</u>	<u>154,422</u>	<u>90,489</u>
Interagency fees	659,401	-	-	659,401	708,435
Local authority contracts	33,205	-	-	33,205	35,469
Adoption support service activity fees	6,558	-	-	6,558	5,383
Other fees	25,280	-	-	25,280	24,039
Therapeutic Services Income	231,204	-	-	231,204	209,754
<u>Charitable activities</u>	<u>955,648</u>	<u>-</u>	<u>-</u>	<u>955,648</u>	<u>983,080</u>
200 Club	1,551	-	-	1,551	1,578
Other fundraising	2,047	-	-	2,047	4,315
Room hire	-	-	-	-	290
<u>Other trading activities</u>	<u>3,598</u>	<u>-</u>	<u>-</u>	<u>3,598</u>	<u>6,183</u>
Deposit interest	36,682	-	-	36,682	3,738
<u>Investment income</u>	<u>36,682</u>	<u>-</u>	<u>-</u>	<u>36,682</u>	<u>3,738</u>
Gains on Disposal of Freehold Property	-	-	-	-	136,308
Insurance Claims	4,558	-	-	4,558	-
<u>Other income</u>	<u>4,558</u>	<u>-</u>	<u>-</u>	<u>4,558</u>	<u>136,308</u>
<u>Total income</u>	<u>1,121,288</u>	<u>-</u>	<u>33,620</u>	<u>1,154,908</u>	<u>1,219,798</u>

A detailed analysis of grants received during the year is included in the Trustees' Annual Report on page 21.

Investment income arises from cash deposits, not from listed investments.

Prior year income comparatives are in note 8.

3. Expenditure
Expenditure Per Activity

	Direct Staff Costs (note 5) £	Direct Costs £	Support costs (see below) £	Total 2025 £
<u>Raising funds</u>				
Promotion and fundraising activities	15,194	6,804	5,973	27,971
<u>Charitable Activities</u>				
Adoption	503,580	68,755	148,508	720,843
Adoption Support Service	76,752	16,006	28,154	120,912
Therapeutic Services	65,858	145,764	44,459	256,081
	646,190	230,525	221,121	1,097,836
	661,384	237,329	227,094	1,125,807

Prior Year Comparatives

Prior year comparatives have been restated to reflect a revised method of allocating support costs across activities. See Note 24 for further details.

	Direct Staff Costs £	Direct Costs £	Support costs Restated (see below) £	Total 2024 Restated £
<u>Raising funds</u>				
Promotion and fundraising activities	6,909	8,391	3,834	19,134
<u>Charitable Activities</u>				
Adoption	435,794	49,805	178,827	664,426
Adoption Support Service	73,104	14,898	36,071	124,073
Therapeutic Services	61,208	125,767	30,042	217,017
	570,106	190,470	244,940	1,005,516
	577,015	198,861	248,774	1,024,650

Direct staff costs include only those directly attributable to service delivery staff. Central staffing costs (e.g. finance, admin) are included within support costs and allocated across activities.

3. Expenditure (Continued)
Support Costs

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

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

Support costs are as follows :

	Raising Funds <u>2025</u> £	Adoption <u>2025</u>	Adoption Support <u>2025</u>	Therapeutic Services <u>2025</u> £	Total <u>2025</u> £
Marketing	914	3,199	3,199	1,827	9,139
Operations	29	1,145	147	147	1,468
Staff costs	2,766	79,285	13,644	23,365	119,060
Agency, staff development and training	230	6,594	1,135	1,943	9,902
Office costs	427	12,244	2,107	3,608	18,386
Governance and finance	200	5,733	986	1,689	8,608
Premises and depreciation	869	24,879	4,281	7,333	37,362
Systems, IT & Amortisation	538	15,429	2,655	4,547	23,169
	<u>5,973</u>	<u>148,508</u>	<u>28,154</u>	<u>44,459</u>	<u>227,094</u>

Prior Year Comparatives

Prior year comparatives have been restated to reflect a revised method of allocating support costs across activities. See Note 24 for further details.

	Raising Funds <u>2024</u> Restated £	Adoption <u>2024</u> Restated	Adoption Support <u>2024</u> Restated	Therapeutic Services <u>2024</u> Restated £	Total <u>2024</u> Restated £
Marketing	860	3,011	3,011	1,722	8,604
Operations	42	1,621	208	208	2,079
Staff costs	1,347	80,040	15,095	12,918	109,400
Agency, staff development and training	76	4,520	853	729	6,178
Office costs	281	16,677	3,145	2,691	22,794
Governance and finance	138	8,170	1,540	1,319	11,167
Premises and depreciation	645	38,351	7,233	6,190	52,419
Systems, IT & Amortisation	445	26,437	4,986	4,265	36,133
	<u>3,834</u>	<u>178,827</u>	<u>36,071</u>	<u>30,042</u>	<u>248,774</u>

CCS Adoption Ltd

Notes forming part of the Financial Statements

For the Year Ended 31st March 2025

4. Net Income / (Expenditure) for the year

This is stated after charging :

	<u>2025</u>	<u>2024</u>
	£	£
Depreciation of tangible fixed assets		
IT Equipment	869	-
Office Equipment	3,060	4,910
Freehold Property	-	3,570
Amortisation of fixed assets		
Leasehold Improvements (tangible)	4,076	7,643
Website (intangible)	2,015	2,043
Total depreciation and amortisation	<u>10,020</u>	<u>18,166</u>
Audit Fees	7,440	7,038
Operating leases land and buildings	24,963	19,549
Unwinding of discount on pension liability (Growth Plan)	<u>51</u>	<u>158</u>

5. Staff Cost and Numbers

Prior year figures have been restated to separately present accrued holiday entitlement and to align with the revised support cost allocation methodology. See Note 24 for further details.

This note provides an analysis of total staff-related costs, including both direct and support staff costs, which are allocated across activities as shown in Note 3.

	<u>2025</u>	<u>2024</u>
	£	£
The total staff costs for the year were:		Restated
Gross salaries and wages	673,319	595,823
Employer National Insurance contributions	54,308	46,407
Employer Pension contributions - Define Contributions Scheme	38,437	35,154
Total standard employment costs	<u>766,064</u>	<u>677,383</u>
Pension expenses (see Note 22)	2,795	2,713
Income and expenditure impact of the Growth Plan (see Note 22)	5,701	159
Accrued holiday entitlement (see Note 24)	5,884	3,099
Severance payments	-	3,060
Total staff costs	<u>780,444</u>	<u>686,415</u>
Staff costs are apportioned as follows :	<u>2025</u>	<u>2024</u>
	£	£
		Restated
Promotional and fundraising activities	17,960	8,463
Expenditure on charitable activities	756,783	677,793
Adjustment to Growth Plan pension liability (see Note 22)	5,701	159
	<u>780,444</u>	<u>686,415</u>

5. Staff Cost and Numbers (Continued)

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>2025</u>	<u>2024</u>
£60,000 - £69,999	<u><u>1</u></u>	<u><u>1</u></u>

The average monthly head count was 30 staff (2024 - 30) and the average monthly number of full time equivalent employees (including casual and part time staff) during the year was 19 (2024 - 17)

Total key management personnel benefits amounted to £66,649 (2024 - £61,122)

Statutory severance payments of £ nil (2024 - £3,060) were made in the period.

6. Taxation

No liability to UK Corporation Tax arose for the year ended 31st March 2025 or for the year ended 31st March 2024.

7. Prior Year Comparatives

The 2024 figures have been restated to reflect revised allocations of support costs and depreciation across charitable activities. See Note 24 for further information.

	Unrestricted General Funds <u>2024</u> Restated £	Unrestricted Designated Funds <u>2024</u> Restated £	Restricted Funds <u>2024</u> £	Total Funds <u>2024</u> £
<u>Income from</u>				
Donations, Legacies and Grants	28,546	-	61,943	90,489
Charitable activities	983,080	-	-	983,080
Other trading activities	6,183	-	-	6,183
Investment income	3,738	-	-	3,738
Other income	136,308	-	-	136,308
<u>Total income</u>	1,157,855	-	61,943	1,219,798
<u>Expenditure on</u>				
Raising funds	18,910	224	-	19,134
Charitable Activities				
Adoption	651,136	13,290	-	664,426
Adoption Support Service	70,915	2,507	50,651	124,073
Therapeutic Services	214,872	2,145	-	217,017
<u>Total expenditure</u>	955,833	18,166	50,651	1,024,650
<u>Net Income / (Expenditure) for the year</u>	202,022	(18,166)	11,292	195,148
<u>Transfers between funds</u>	(116,769)	116,769	-	-
<u>Other recognised gains/(losses)</u>				
Actuarial (losses) / gains on pension scheme	-	-	-	-
<u>Net movement in funds for the year</u>	85,253	98,603	11,292	195,148
<u>Reconciliation of Funds</u>				
<u>Fund balances brought forward</u>	86,998	747,589	98,575	933,162
<u>Fund balances carried forward</u>	172,251	846,192	109,867	1,128,310

CCS Adoption Ltd

Notes forming part of the Financial Statements

For the Year Ended 31st March 2025

8. Prior Year Income Comparatives

	Unrestricted General Funds <u>2024</u> £	Unrestricted Designated Funds <u>2024</u> £	Restricted Funds <u>2024</u> £	Total Funds <u>2024</u> £
Collection boxes	37	-	-	37
Church collections	7,525	-	-	7,525
Gift Aid and donations	16,284	-	12,993	29,277
School collections	-	-	-	-
Legacies receivable	-	-	-	-
Grants	4,700	-	48,950	53,650
<u>Donations Legacies and Grants</u>	<u>28,546</u>	<u>-</u>	<u>61,943</u>	<u>90,489</u>
Interagency fees	708,435	-	-	708,435
Local authority contracts	35,469	-	-	35,469
Adoption support service activity fees	5,383	-	-	5,383
Other fees	24,039	-	-	24,039
Therapeutic Services Income	209,754	-	-	209,754
<u>Charitable activities</u>	<u>983,080</u>	<u>-</u>	<u>-</u>	<u>983,080</u>
200 Club	1,578	-	-	1,578
Other fundraising	4,315	-	-	4,315
Room hire	290	-	-	290
<u>Other trading activities:</u>	<u>6,183</u>	<u>-</u>	<u>-</u>	<u>6,183</u>
Deposit interest	3,738	-	-	3,738
<u>Investment income</u>	<u>3,738</u>	<u>-</u>	<u>-</u>	<u>3,738</u>
Gains on Disposal of Freehold Property	136,308	-	-	136,308
<u>Other income</u>	<u>136,308</u>	<u>-</u>	<u>-</u>	<u>136,308</u>
Total income	1,157,855	-	61,943	1,219,798

CCS Adoption Ltd

Notes forming part of the Financial Statements

For the Year Ended 31st March 2025

9. Tangible Fixed Assets

Cost	IT Equipment £	Office Equipment £	Leasehold Impvts £	Total £
At 1st April 2024	-	87,381	19,532	106,913
Additions	13,910	-	-	13,910
Disposals	-	-	-	-
At 31st March 2025	13,910	87,381	19,532	120,823
Depreciation/Amortisation				
At 1st April 2024	-	78,200	7,643	85,843
Charge for the year	869	3,060	4,076	8,005
On disposal	-	-	-	-
At 31st March 2025	869	81,260	11,719	93,848
Net Book Values				
At 31st March 2025	13,041	6,121	7,813	26,975
At 31st March 2024	-	9,181	11,889	21,070

10. Intangible Fixed Assets

Cost	Website £
At 1st April 2024	8,172
Additions	-
At 31st March 2025	8,172
Amortisation	
At 1st April 2024	6,157
Charge for the year	2,015
At 31st March 2025	8,172
Net Book Values	
At 31st March 2025	-
At 31st March 2024	2,015

CCS Adoption Ltd

Notes forming part of the Financial Statements

For the Year Ended 31st March 2025

11. Debtors: Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Trade debtors	73,634	211,081
Accrued income	135,310	31,490
Other Debtors	16,921	1,378
Prepayments	27,223	16,652
	<u>253,088</u>	<u>260,601</u>

12. Investments

	<u>2025</u>	<u>2024</u>
	£	£
Bank deposit accounts requiring more than 3 months notice of withdrawal	<u>566,025</u>	<u>407,648</u>

These deposits are classified as current asset investments rather than cash, as they are subject to fixed terms or notice periods exceeding three months, in line with the definition in FRS 102.

13. Creditors : Amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Trade creditors	34,463	32,331
Taxation and social security	12,464	10,475
Other creditors	1,298	4,229
TPT Growth Plan recovery plan	2,052	1,964
Accruals	28,382	22,736
Deferred income	72,522	141,855
	<u>151,181</u>	<u>213,590</u>

Deferred income reconciliation

Balance brought forward	141,855	109,465
Amounts released to the statement of financial activities	(135,309)	(102,919)
Amounts deferred in the year	65,976	135,309
	<u>72,522</u>	<u>141,855</u>

Interagency Fees are made of two parts. Part 1 corresponds to two-thirds of the total fee, and Part 2 the final third. When a placement is made the full fee is invoiced. Part 1 is recognised immediately as this covers the work up to the day of placement. Part 2 funds 12-months of post-placement support and a pro-rata amount is recognised monthly. If an adoption order is made within these 12 months then the balance is recognised immediately. The majority of the deferred income consist of the pro-rata amount of the Part 2 of the interagency fees which have not yet been reconigised as the funded work is yet to be delivered. The minority of the deferred income consists of funds specific to the delivery of therapetic support to named children & families. These are recognised at the point when therapeutic support is delivered, else the funds are deferred. The balance of the deferred income consists of SWAC membership fees and event registration income.

14. Creditors : Amounts falling due after more than one year

	<u>2025</u>	<u>2024</u>
	£	£
Other Creditors - TPT Growth Plan recovery plan	3,698	(38)
	<u>3,698</u>	<u>(38)</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>2025</u>	<u>2024</u>
	£	£
Within one year	2,052	1,964
Between one and five years	4,104	-
In five years or more	-	-
	<u>6,156</u>	<u>1,964</u>

The 2024 balance of £(38) shown as a long-term creditor represents a minor adjustment arising from the discounting of the pension provision under FRS 102. The provision calculation was updated during 2025 following a revised contribution schedule, and the liability is now correctly stated at £3,698.

No other long-term liabilities were held at the year-end.

15. Movement in Funds

	At 1st April 2024 £	Income and gains £	Expenditure and losses £	Transfers £	At 31st March 2025 £
Restricted Funds					
Post Adoption Support	88,200	-	-	-	88,200
Adoption Support (Legacy fund)	4,307	-	(631)	-	3,676
Family Grants	3,211	-	(1,028)	-	2,183
Adoption Support Grants	13,295	33,620	(38,901)	-	8,014
COVID-19 Support Grants	854	-	-	-	854
Total Restricted Funds	<u>109,867</u>	<u>33,620</u>	<u>(40,560)</u>	<u>-</u>	<u>102,927</u>
Unrestricted Designated Funds					
Reserves Policy	565,707	-	-	14,252	579,959
Post Adoption Support	257,400	-	-	12,000	269,400
Fixed Assets	23,085	-	(10,020)	13,910	26,975
Total Unrestricted Designated Funds	<u>846,192</u>	<u>-</u>	<u>(10,020)</u>	<u>40,162</u>	<u>876,334</u>
Unrestricted Funds					
General Funds	<u>172,251</u>	<u>1,121,324</u>	<u>(1,075,227)</u>	<u>(40,162)</u>	<u>178,186</u>
Total Funds	<u>1,128,310</u>	<u>1,154,944</u>	<u>(1,125,807)</u>	<u>-</u>	<u>1,157,447</u>

CCS Adoption Ltd

Notes forming part of the Financial Statements

For the Year Ended 31st March 2025

Movement in Funds - Prior Year

	At 1st April 2023 £	Income and gains £	Expenditure and losses £	Transfers £	At 31st March 2024 £
Restricted Funds					
Post Adoption Support	88,200	-	-	-	88,200
Adoption Support (Legacy fund)	5,597	-	(1,290)	-	4,307
Family Grants	3,482	-	(271)	-	3,211
Adoption Support Grants	442	61,943	(49,090)	-	13,295
COVID-19 Support Grants	854	-	-	-	854
Total Restricted Funds	98,575	61,943	(50,651)	-	109,867
Unrestricted Designated Funds					
Reserves Policy	504,589	-	-	61,118	565,707
Post Adoption Support	243,000	-	-	14,400	257,400
Fixed Assets	-	-	(18,166)	41,251	23,085
Total Unrestricted Designated Funds	747,589	-	(18,166)	116,769	846,192
Unrestricted Funds					
General Funds	86,998	1,157,855	(955,833)	(116,769)	172,251
Total Funds	933,162	1,219,798	(1,024,650)	-	1,128,310

16. Analysis of Net Assets between Funds

As at 31st March 2025	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	-	26,975	-	26,975
Current Assets	331,899	849,359	104,093	1,285,351
Liabilities	(153,713)	-	(1,166)	(154,879)
Net Assets	178,186	876,334	102,927	1,157,447
As at 31st March 2024 Restated (see note 24)	Unrestricted General Funds Restated £	Unrestricted Designated Funds Restated £	Restricted Funds Restated £	Total Funds Restated £
Fixed Assets	-	23,085	-	23,085
Current Assets	352,100	823,107	143,570	1,318,777
Liabilities	(179,849)	-	(33,703)	(213,552)
Net Assets	172,251	846,192	109,867	1,128,310

Total free reserves for the year are considered to be £758,145, the total of the Reserves Policy designated fund, and general unrestricted funds not committed to fixed assets.

17. Purpose of Restricted and Designated Funds**Post Adoption Support Restricted and Designated Fund**

Following placement and subsequent adoption CCS Adoption Ltd 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 one 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. During the year this fund was increased by £12,000 in line with the above.

Adoption Support Legacy Fund

CCS Adoption Ltd 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.

Reserves Policy Fund

As explained in more detail in The Trustees' Report (see page 23) 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.

Fixed Assets

This fund represented the value of the fixed assets. Funds representing the net book value of the charities assets were transferred into this fund in the prior year. The value of fixed assets acquired during the year have been transferred into this fund.

Adoption Support Grants

The restricted fund (formally called The Centre Project) was created by grants and donations received restricted for delivery of Adoption Support Services at the charity.

A detailed analysis of grants received during the year is included in the Trustees' Annual Report on page 21.

COVID-19 Support Grants

This represents grant funds remaining that were received in direct response to the COVID-19 pandemic resulting from successful grant applications. The balance is the remaining of the grant received through the Department for Education, to fund 75% of salaries for Adoption, Adoption Support and Therapeutic Services.

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.

19. Related Parties

CCS Adoption Ltd is managed and controlled by the directors/trustees. None of the directors/trustees received any remuneration for their services.

During the year CCS Adoption Ltd paid fees of £ nil (2024 - £ nil) to related parties of the trustees.

Expenses of £ nil (2024 £ 26) were reimbursed to the Trustees.

The Trustees, key management and related parties (six individuals) made donations to the charity during the year of £248. (2024 - £174 by two individuals).

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 charity.

20. Operating Leases

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

	<u>2025</u>	<u>2024</u>
	£	£
Payable within one year	26,408	24,963
Payable after one year	4,419	4,211
Total payable	<u>30,827</u>	<u>29,174</u>

An operating lease for the office at The Park in Knowle West was entered into on 4th April 2023.

The initial term of this lease began on 1st June 2023 for 12 months. It has since been extended to 31st May 2026.

Thereafter the lease can be terminated by giving six months notice of termination.

21. Pension Costs

CCS Adoption Ltd'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 2024/25 were £38,437 (2023/24 - £35,314)

The employee contributions made during 2024/25 were £31,892 (2023/24 - £41,122)

22. The Growth Plan

In the past CCS Adoption Ltd 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 521 non-associated participating employers. The Scheme is a defined benefit scheme in the UK. It is not possible for CCS Adoption Ltd 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 CCS Adoption Ltd 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 2023. This valuation showed assets of £514.9 million, liabilities of £531.0 million and a deficit of £16.1 million. To eliminate this funding shortfall, the Trustee has asked the participating employers (521) to pay additional contributions to the scheme as follows:

Deficit contributions

From 1st April 2025 to 31st March 2028, £2,100,000 per annum - payable monthly.

Unless a concession has been agreed with the Trustee the term to 31st March 2028 applies.

The deficit contributions payable by the charity is a small portion of the above as detail in the contribution schedule.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £61.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1st April 2022 to 31st January 2025, £3,312,000 per annum payable monthly.

22. The Growth Plan (Cont.)

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 CCS Adoption Ltd has agreed a deficit funding arrangement CCS Adoption Ltd 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.

	31/03/2025	31/03/2024	31/03/2023
	£	£	£
Present Value of provision	5,750	1,926	4,124

Reconciliation of opening and closing provisions

	2025	2024
	£	£
Provision at start of year	1,926	4,124
Unwinding of discount factor (interest expense)	51	158
Deficit contribution paid	(1,964)	(2,357)
Remeasurements -		
impact of any change in assumptions	36	1
amendments to the contribution schedule	5,701	-
Provision at end of year	<u>5,750</u>	<u>1,926</u>

Impact on Statement of Financial Activities

Interest expense	51	158
Remeasurements -		
impact of any change in assumptions	36	1
amendments to the contribution schedule	5,701	-
	<u>5,788</u>	<u>159</u>

Assumptions

	31/03/2025	31/03/2024	31/03/2023
Rate of discount % per annum	4.84%	5.31%	5.52%

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.

22. The Growth Plan (Cont.)

Deficit Contribution Schedule

The following schedule details the actual contributions payable by CCS Adoption Ltd each year.

Year ending 31st March	<u>2025</u>	<u>2024</u>	<u>2023</u>
	£	£	£
Year 1	2,052	1,964	2,357
Year 2	2,052		1,964
Year 3	2,052		
Year 4			
	<u>6,156</u>	<u>1,964</u>	<u>4,321</u>

If CCS Adoption Ltd 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 2024 to be £29,934 (30th September 2023 £34,039). As there are no plans to withdraw from the scheme this liability has not been accounted for.

23. Sale of 162 Pennywell Road, Easton

Reason for disposal

In November 2022, the trustees agreed to engage a commercial estate agent to market the offices at Pennywell Road for either lease or sale.

This decision was reached for the following reasons:

- Two organisational restructures have resulted in a reduced number of staff. Along with the introduction of hybrid ways of working, the large capacity of the building is now too great for the staff team.
- Increases in running costs, maintenance and repair costs.
- Generation of cash to combat the reduction in cash reserves due to two years of deficits.

Sale Details

Date of sale completion	19th October 2023	
	£	£
Sale price	652,000	
Legal Fees	(2,416)	
Agency Fees	(7,825)	
Sale proceeds		<u>641,759</u>
Original Cost	574,116	
Accumulated Depreciation	(68,665)	
Net book value at Disposal		<u>505,451</u>
Gain on disposal - (Included in Other Income Note 2)		<u>136,308</u>

Use of proceeds

The proceeds from the sale have been invested into fixed-term and notice accounts, as per the policy. This will provide an income stream to offset the rental payments for the offices at The Park.

24. Restatements of Prior Year Figures

The charity conducted a review of its expenditure allocation and restated prior year figures (as indicated through the financial statements). The basis for this was to improve accuracy and transparency. The main changes include a revised allocation of support costs based on staff time and resources, apportionment of depreciation and amortisation across activities, separate disclosure of accrued holiday entitlement, and clearer fund presentation. The cash flow statement was also updated to show specific investment movements. These restatements do not affect overall financial outcomes but enhance reporting clarity and compliance with the Charities SORP (FRS 102).

25. Post-Balance Sheet Events

The Trustees confirm that there have been no events since the balance sheet date that require adjustment or disclosure in these financial statements.