

Adopt NI

Northern Ireland · Charity number 102048

Details

Status	Received
Registered	2015-07-21
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Unit 2 18 Heron Road Belfast Bt3 9le BT3 9LE
Phone	028 90454222
Email	info@adoptni.org
Website	www.adoptni.org

Activities

Purposes: The Company is established to relieve suffering and distress to people of all ages touched in any way by adoption and to advance the education of the public in Northern Ireland and its environs, of issues relating to adoption, and in particular: (i) to advance public understanding of the needs of those touched directly or indirectly by adoption (ii) to provide training in post-adoption issues for statutory and voluntary post-adoption agencies (iii) age will not prevent working to achieve these aims (iv) to provide intermediary services between statutory and voluntary post adoption agencies and the user group (v) to provide counselling and support within user groups.

What the charity does: The advancement of education, The advancement of health or the saving of lives

How the charity works:

Advice/advocacy/information, Counselling/support, Education/training, Research/evaluation

Who the charity helps: General public, Mental health, Parents, Victim support, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£385,475	£370,824	£-12,873	11

Trustees

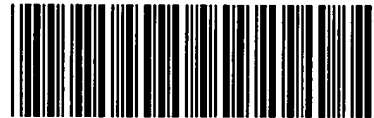
Name	Role	Appointed
Dr Lynn Gilmore		
Mr Timothy Robson		
Ms Diane Weir		
Ms Karen Scott-Harrison		

Accounts

Company registration number: NI050259
Charity registration number: 102048

**ADOPT NI
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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**Adopt NI
Reference and Administrative Details
For The Year Ended 31 March 2025**

Trustees	Timothy Robson Karen Harrison Diane Weir Dr Lynn Gilmore
Company secretary	Ciara Scully
Charity Number	102048
Company Number	NI050259
Registered Office	Ground Floor Unit 2 18 Heron Road Belfast BT3 9LE
Independent Examiner	RBCA Limited Chartered Accountants 26 Linenhall Street Belfast BT2 8BG

Adopt NI
Company No. NI050259
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The charity was originally established to provide the services of a support organisation, the main aim of which is to help adults deal with their feelings about the challenges that adoption can bring and, if necessary, to provide help with the tracing process. On 8th April 2008, the committee passed a special resolution that Adopt NI would, from now on, also offer support to birth families who have lost, or are at risk of losing their children (under 18s) through adoption and adults who were brought up within the looked after community.

The charity's objectives and principal activities are to:

- To ensure Adopt NI is properly governed.
- To ensure that Adopt NI has the appropriate skills, resources and systems in place to operate efficiently and effectively.
- To generate income from a diverse income base to ensure the delivery of appropriate Adopt NI services and stakeholders.
- To meet demand for all Adopt NI's tracing services.
- To increase the availability of peer support to all those in the adoption and looked after communities across Northern Ireland.
- To increase the availability of independent specialist support to all those in the adoption and looked after communities across Northern Ireland
- To improve relationships and credibility with statutory and voluntary adoption agencies, LAC and mental health teams.
- To develop an effective and comprehensive PR/advertising strategy.
- To reduce the stigma surrounding the adoption and looked after communities.

The main objectives and activities for the year continued to focus upon the provision of a first-class independent support service that will empower all those in the adoption and looked after communities in Northern Ireland and those involved with them.

Public Benefit

AdoptNI works to support anyone who has been affected by adoption either as a result of having been adopted as a child or as a birth family member. Our services are available to people who refer themselves, although they will often also require support from their local Health and Social Care Trust. More frequently, clients are referred by their HSCT and we work with the relevant Trust to provide information and support.

In addition to providing support for people in Northern Ireland we help people who were adopted outside of NI and have birth family members here or who were adopted outside NI and live here now.

Trustees and officers

The trustees and officers serving during the year are listed on page 1.

Achievements and Performance

Main Achievements

In the financial year we have increased our service provision to enable us to offer more support to adults impacted by adoption or care in Northern Ireland. In 2024/25 we:

- Assisted with Over 160 enquiries.
- Supported over 200 individuals with advocacy support.
- Delivered 170 family tracing cases and an additional 36 tracing cases through our bespoke DNA project.
- Created life-changing connections over the past year, through our intermediary service, bringing 9 families back together.
- Became an OCN Recognised Centre to progress our plans under our new and ambitious Strategic Plan.
- Welcomed five new team members to our growing and dynamic organisation.
- Since 2022 we have grown our income streams from £60+k per annum to over £350k and continue to grow and develop.
- Since 2022 we have been able to respond to more enquiries and our client cohort has grown by around 180%,

Adopt NI Trustees' Report (continued) For The Year Ended 31 March 2025

Plans for the future

Adopt NI for many years, has delivered excellent services and outcomes for those who we support, delivered largely under the radar and we don't shout about it enough. In the next five years we are focused on building on our offering to reach as many adults impacted by adoption or care, educate all relevant stakeholders of the issues faced by those affected and share our unique and innovative ways of working to best support our service users. We want to ensure Adopt NI is sustainable and here in the long term for all of those who may need support. We realise the adoption and care landscape is changing, so we will ensure a sustainable and robust organisation to adapt and evolve our services, led by the needs of those we support.

In the next financial year we hope to grow our services further, develop both our OCN training programme and volunteer programme to ensure quality peer support for those who need it. We will further grow our services to support more adopted and care experienced young adults who age out of statutory services to ensure support is in place as they continue to navigate the lifelong journey of adoption or care.

Financial Review

Financial Position

The charity's incoming resources totalled £385,475 for the year ended 31 March 2025 with corresponding expenditure of £370,824 producing a surplus for the year of £14,651.

At the year end, the charity's reserves amounted to £60,599 of which £56,362 were restricted.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 April 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

The charity has a Board of Directors of no less than four members who meet quarterly and are responsible for the strategic direction and policy of the charity. There were no new appointments and no resignations in the financial year.

The day-to-day responsibility for the provision of services, financial and staff management rests with the Regional Manager. The Chairperson is responsible for providing supervision to the Regional Manager.

In so far as it is complimentary to the charity's objectives, the charity is guided by the relevant legislation in particular the Adoption (Northern Ireland) Order 1987, the Data Protection Act 2018, the Freedom of Information Act 2000, the Adoption and Children Act 2002, the Children (Leaving Care) Act (Northern Ireland) 2002, and the Protection of Children and Vulnerable Adults (Northern Ireland) Order 2003.

Trustee Selection Methods

Under the requirements of the Memorandum and Articles of Association a Director shall hold office until the next Annual General Meeting following his/her appointment. A retiring Director is then eligible for re-election.

The Board of Directors seeks to ensure that the needs of the adoption and looked-after communities are appropriately reflected through the diversity of the trustee body. The more traditional business and professional skills are well represented on the Board of Directors. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Directors.

Induction and training of trustees

New trustees are familiarised with the charity through an induction with the Regional Manager. The induction covers:

- The services the charity provides.
- The obligations of the Board of Directors.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Board of Directors are invited to attend a variety of relevant training sessions including good governance and strategic planning.

**Adopt NI
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Adopt NI for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Disclosure of information to independent examiners

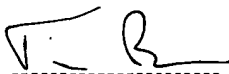
We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant information of which the independent examiners' are unaware; and
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the independent examiners' are aware of that information.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Timothy Robson

Trustee

Date 23 Dec 2025

Adopt NI
Independent Examiner's Report to the Trustees of Adopt NI
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of Adopt NI are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008 ('the 2008 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent Examiner's Statement

My examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

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

Brian Stewart

RBCA Limited
Date 24 Dec 2025
RBCA Limited
Chartered Accountants
Chartered Accountants
26 Linenhall Street
Belfast
BT2 8BG

Adopt NI
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Charitable activities	3	32,614	352,788	385,402	274,162
Investments		73	-	73	-
		<u>32,687</u>	<u>352,788</u>	<u>385,475</u>	<u>274,162</u>
EXPENDITURE ON:					
Charitable activities	4	(188)	(370,636)	(370,824)	(265,473)
NET INCOME		<u>32,499</u>	<u>(17,848)</u>	<u>14,651</u>	<u>8,689</u>
Transfers between funds	11	(52,654)	52,654	-	-
NET MOVEMENT IN FUNDS		<u>(20,155)</u>	<u>34,806</u>	<u>14,651</u>	<u>8,689</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		24,392	21,556	45,948	37,259
TOTAL FUNDS CARRIED FORWARD	11	<u>4,237</u>	<u>56,362</u>	<u>60,599</u>	<u>45,948</u>

The notes on pages 9 to 13 form part of these financial statements.

Adopt NI
Comparative Statement of Financial Activities (including Income and Expenditure
Account)
For The Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Charitable activities	3	14,647	259,515	274,162
EXPENDITURE ON:				
Charitable activities	4	(2,990)	(262,483)	(265,473)
NET INCOME		11,657	(2,968)	8,689
NET MOVEMENT IN FUNDS		11,657	(2,968)	8,689
RECONCILIATION OF FUNDS:				
Total funds brought forward		12,735	24,524	37,259
TOTAL FUNDS CARRIED FORWARD	11	24,392	21,556	45,948

The notes on pages 9 to 13 form part of these financial statements.

**Adopt NI
Balance Sheet
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	8	-	6,430	6,430	2,340
		-	6,430	6,430	2,340
CURRENT ASSETS					
Debtors	9	-	21,925	21,925	40,180
Cash at bank and in hand		4,237	40,880	45,117	39,913
		4,237	62,805	67,042	80,093
Creditors: Amounts Falling Due Within One Year	10	-	(12,873)	(12,873)	(36,485)
NET CURRENT ASSETS (LIABILITIES)		4,237	49,932	54,169	43,608
TOTAL ASSETS LESS CURRENT LIABILITIES		4,237	56,362	60,599	45,948
NET ASSETS		4,237	56,362	60,599	45,948
FUNDS OF THE CHARITY					
Restricted Funds				56,362	21,556
Unrestricted Funds				4,237	24,392
TOTAL FUNDS	11			60,599	45,948

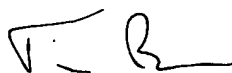
For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Timothy Robson

Trustee

Date 23 Dec 2025

The notes on pages 9 to 13 form part of these financial statements.

Adopt NI

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

Adopt NI is a company limited by guarantee, incorporated in Northern Ireland, registered number NI050259 and registered charity number 102048. The registered office is Ground Floor Unit 2, 18 Heron Road, Belfast, BT3 9LE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Adopt NI meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

2.2. Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.3. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

2.4. Presentational currency and level of rounding

The presentational currency is £ and the level of rounding is to the nearest £.

2.5. Going concern

The Directors have reviewed the applicability of the going concern principle and have determined that it is appropriate to prepare the company's accounts on the basis that it will continue as a going concern for a foreseeable future.

2.6. Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

2.7. Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

2.8. Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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.

2.9. Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10. Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2.11. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2.12 Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the charity.

Adopt NI
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

3. Income from Charitable Activities

			2025
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Department of Health, Social Services and Public Safety	-	7,020	7,020
VSS	-	279,030	279,030
Health & Social Care Board	-	62,038	62,038
Other Grants	32,615	4,699	37,314
	<u>32,615</u>	<u>352,787</u>	<u>385,402</u>
			2024
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Department of Health, Social Services and Public Safety	-	7,020	7,020
VSS	-	190,020	190,020
Health & Social Care Board	-	57,475	57,475
Other Grants	14,647	5,000	19,647
	<u>14,647</u>	<u>259,515</u>	<u>274,162</u>

4. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Charitable activities	27,817	-	27,817
Support Costs	-	60,277	60,277
Salaries and rent	282,730	-	282,730
	<u>310,547</u>	<u>60,277</u>	<u>370,824</u>
			2024
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Support Costs	-	115,964	115,964
Salaries and rent	149,509	-	149,509
	<u>149,509</u>	<u>115,964</u>	<u>265,473</u>

Adopt NI
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Support Costs

	2025
	Support Costs
	£
Employee costs	7,122
Premises expenses	21,849
General administration	27,794
Depreciation	3,512
	<u>60,277</u>
	<u>60,277</u>
	2024
	Support Costs
	£
General administration	114,885
Depreciation	1,079
	<u>115,964</u>
	<u>115,964</u>

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination fees	3,025	3,366
	<u>3,025</u>	<u>3,366</u>
	<u>3,025</u>	<u>3,366</u>

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	282,730	149,509
	<u>282,730</u>	<u>149,509</u>
	<u>282,730</u>	<u>149,509</u>

The average head count of employee during the year was 8 (2023: 6)

No employee received employee benefits of more than £60,000 during the year.

Adopt NI
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Tangible Assets

**Fixtures &
Fittings**
£

Cost

As at 1 April 2024	22,720
Additions	7,602
As at 31 March 2025	30,322

Depreciation

As at 1 April 2024	20,380
Provided during the period	3,512
As at 31 March 2025	23,892

Net Book Value

As at 31 March 2025	6,430
As at 1 April 2024	2,340

9. Debtors

2025
£ **2024**
£

Due within one year

Prepayments and accrued income	7,175	3,653
Other debtors	-	290
Grant Debtor	14,750	36,237
	21,925	40,180

10. Creditors: Amounts Falling Due Within One Year

2025
£ **2024**
£

Other creditors	9,171	24,156
Taxation and social security	-	524
Accruals and deferred income	3,702	11,805
	12,873	36,485

11. Movement in Funds

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	24,392	32,687	(188)	(52,654)	4,237
Restricted funds					
Restricted funds	21,556	352,788	(370,636)	52,654	56,362
Total funds	45,948	385,475	(370,824)	-	60,599

Adopt NI
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	12,735	14,647	(2,990)	24,392
Restricted funds				
Restricted funds	24,524	259,515	(262,483)	21,556
Total funds	<u>37,259</u>	<u>274,162</u>	<u>(265,473)</u>	<u>45,948</u>

12. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

13. Related Party Disclosures

No trustee received any remuneration or expenses in the year. (2024: £NIL).

14. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Accounts

Company registration number: NI050259

Charity registration number: 102048

Adopt NI

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Adopt NI

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Adopt NI

Trustees' Report

For the year ended 30 June 2024

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and Administrative Details

Charity Registration Number:

102048

Company Registration Number:

NI050259

Registered Office:

Ground Floor Unit 2
18 Heron Road
Belfast
BT3 9LE

Independent Examiner:

RBCA Limited
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Timothy Robson

Karen Scott Harrison

Diane Weir

Dr Lynn Gilmore

Adopt NI

Trustees' Report

For the year ended 30 June 2024

Objectives and activities

The charity was originally established to provide the services of a support organisation, the main aim of which is to help adults deal with their feelings about the challenges that adoption can bring and, if necessary, to provide help with the tracing process. On 8th April 2008, the committee passed a special resolution that Adopt NI would, from now on, also offer support to birth families who have lost, or are at risk of losing their children (under 18s) through adoption and adults who were brought up within the looked after community.

The charity's objects and principal activities are to:

- To ensure Adopt NI is properly governed.
- To ensure that Adopt NI has the appropriate skills, resources and systems in place to operate efficiently and effectively.
- To generate income from a diverse income base to ensure the delivery of appropriate Adopt NI services and stakeholders.
- To meet demand for all Adopt NI's tracing services.
- To increase the availability of peer support to all those in the adoption and looked after communities across Northern Ireland.
- To increase the availability of independent specialist support to all those in the adoption and looked after communities across Northern Ireland
- To improve relationships and credibility with statutory and voluntary adoption agencies, LAC and mental health teams.
- To develop an effective and comprehensive PR/advertising strategy.
- To reduce the stigma surrounding the adoption and looked after communities.

The main objectives and activities for the year continued to focus upon the provision of a first-class independent support service that will empower all those in the adoption and looked after communities in Northern Ireland and those involved with them.

Financial review

The charity was delighted to continue to receive the continued support of both SPPG and DHSSPS £57,475 for the ROTS project from SPPG and £7,019.64 toward the Regional Manager's salary and premises costs from DHSSPS. It relies on charitable grants and is grateful to have received funding this year from Halifax, Enkalon TBF Thompson, Esme Mitchell and Souter Trust.

The charity is also delighted to receive continued funding received in the year from VSS of £190,020.25 to allow us to support victims and survivors of the Mother and Baby Homes, Magdalene Laundries and Workhouses in NI.

Adopt NI
Trustees' Report
For the year ended 30 June 2024

Plans for the future

Subject to satisfactory funding arrangements, the charity intends to continue to provide the activities outlined above in the forthcoming years.

Adopt NI has continued to collaborate within the sector in the year, utilising its networks within the teams in the 5 HSCTs and 2 voluntary adoption agencies in NI, to further identify additional support needs of service users. The overall aim is to tailor existing services and implement new services, which are people led and evidenced as currently being unavailable to adults affected by adoption or long term care.

The aim is to both increase our presence and the availability of tailored services within the sector in NI in 2025 and beyond.

Adopt NI

Trustees' Report

For the year ended 30 June 2024

Achievements and performance

Adopt NI has four main services and continues to collaborate with other organisations in the sector, to identify and address the needs of service users and adapt to meet those needs. For the year 2023-24 Adopt NI dealt with a total of 173 enquiries. Of those, many were either signposted to the relevant agency or went on to access support via Adopt NI.

TRACING

Regional Origins Tracing Service (ROTS)

ROTS has been operating successfully since 2003 thanks to funding from SPPG, and will continue to operate subject to funding. Adopt NI delivers ROTs as a tracing service for Family and Childcare Social Workers in the statutory and voluntary organisations in Northern Ireland. ROTs can only be used by social workers searching on behalf of adoptees, birth mothers and birth siblings and those who are looked after. Referrals totalled 101 for the year.

Outside Agencies Tracing Service (OATS)

Adopt NI established this tracing service in 2009, for those social workers and agencies who do not qualify to use ROTs, such as childcare social workers employed outside Northern Ireland. It operates in exactly the same way as ROTs although fees apply to cover our resources for this work. In the year we processed 2 OATS referrals.

Private Tracing Service (PTS)

We offer a private tracing service to adoptees and adults who have been looked after; however, we encourage everyone to trace via a statutory agency. In the year we processed 0 private traces.

INTERMEDIARY WORK

Our intermediary service is designed to ensure individuals establish contact safely and at a pace that suits both parties.

Help to Remain Anonymous

If an adoptee or birth parent does not want to have contact and does not want the other party to gain identifying information, Adopt NI will endeavour to assure the person feels confident that their wishes will be respected and can work with the other party to help them accept and respect the other's wish to remain anonymous.

Adopt NI
Trustees' Report
For the year ended 30 June 2024

SUPPORT

Overall, Adopt NI provided advice, support and signposting for approximately 177 individual enquirers, of these 65 availed of ongoing support or advocacy.

Peer Support

Peer support is founded on mutual agreement and respect, and based on shared experiences. At Adopt NI we offer peer support on a one-to-one and group basis.

One to one

One-to-one support offers individuals an opportunity to talk in confidence to one of their peers or an experienced member of the Adopt NI team.

The service is aimed at those who are not ready, or do not want, to attend a support group. It is free and open-ended, i.e. it is available as often and as long as the client needs the service.

Support Groups

The charity's support groups are self-financing, as members pay a small attendance contribution of £3.00 to cover the cost of refreshments. The Belfast Group continues to meet regularly with approximately 12 members and 7-9 at most meetings.

An additional group was set up on Zoom in line with the Truth Recovery Strategy and runs bi-weekly for adopted adults, with attendees joining from NI, ROI, UK and abroad.

SPECIALIST COUNSELLING

Counselling is available for those who feel it is right for them. Our counsellors are fully trained and accredited by BACP and specialise in the issues that surround the adoption and looked after communities.

MOTHER AND BABY HOME, MAGDALENE LAUNDRIES AND WORKHOUSES (FUNDED BY VSS)

We launched new services this year in August 2023, funded by the Victims and Survivors Service (VSS). In the period we supported 184 individuals with information recovery, advocacy, family tracing and wraparound support.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 8 April 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

Adopt NI
Trustees' Report
For the year ended 30 June 2024

Recruitment and appointment of trustees

Under the requirements of the Memorandum and Articles of Association a Director shall hold office until the next Annual General Meeting following his/her appointment. A retiring Director is then eligible for re-election.

The Board of Directors seeks to ensure that the needs of the adoption and looked-after communities are appropriately reflected through the diversity of the trustee body. The more traditional business and professional skills are well represented on the Board of Directors. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Directors.

Risk management

A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding are reduced by a strategic plan which allows for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charity's offices and hired premises for outreach projects. All procedures are periodically reviewed to ensure that they meet required standards and the needs of the charity.

Induction and training of trustees

New trustees are familiarised with the charity through an induction with the Regional Manager. The induction covers:

- The services the charity provides.
- The obligations of the Board of Directors.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Board of Directors are invited to attend a variety of relevant training sessions including good governance and strategic planning.

Adopt NI

Trustees' Report

For the year ended 30 June 2024

Organisational structure

The charity has a Board of Directors of no less than four members who meet quarterly and are responsible for the strategic direction and policy of the charity. There were no new appointments and no resignations in the financial year.

The day-to-day responsibility for the provision of services, financial and staff management rests with the Regional Manager. The Chairperson is responsible for providing supervision to the Regional Manager.

In so far as it is complimentary to the charity's objectives, the charity is guided by the relevant legislation in particular the Adoption (Northern Ireland) Order 1987, the Data Protection Act 2018, the Freedom of Information Act 2000, the Adoption and Children Act 2022, the Children (Leaving Care) Act (Northern Ireland) 2002, and the Protection of Children and Vulnerable Adults (Northern Ireland) Order 2003.

Statement of trustees' responsibilities

The trustees (who are also the directors of Adopt NI for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 proper accounting records that can 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.

Disclosure of information to independent examiners

We, the Directors of the company who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant information of which the independent examiners' are unaware; and

Adopt NI

Trustees' Report

For the year ended 30 June 2024

- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant information and to establish that the independent examiners' are aware of that information.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27 December 2024 and signed on its behalf by:



....

Timothy Robson
Trustee

.....

Adopt NI

Independent Examiner's Report to the trustees of Adopt NI ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of Adopt NI (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Adopt NI are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

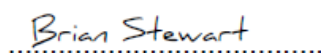
My examination was carried out in accordance with the general directions given by the Charity Commission for under section 145(5)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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



Brian Stewart
For on and behalf of
RBCA Limited
Chartered Accountants
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

27 December 2024

Adopt NI

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Donations and legacies	-	-	-	45
Charitable activities	14,647	259,515	274,162	155,839
Total income	14,647	259,515	274,162	155,884
Expenditure on:				
Charitable expenditure	(2,990)	(262,483)	(265,473)	(152,369)
Total expenditure	(2,990)	(262,483)	(265,473)	(152,369)
Net income/(expenditure)	11,657	(2,968)	8,689	3,515
Net movement in funds	11,657	(2,968)	8,689	3,515
Reconciliation of funds				
Total funds brought forward	12,735	24,524	37,259	33,744
Total funds carried forward 11	24,392	21,556	45,948	37,259

All of the charity's activities derive from continuing operations during the above two periods.

Adopt NI

(Registration number: NI050259) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	3	2,340	3,418
Current assets			
Debtors	8	40,180	24,066
Cash at bank and in hand		39,913	29,542
		80,093	53,608
Creditors: Amounts falling due within one year	9	(36,485)	(19,767)
Net current assets		43,608	33,841
Net assets		45,948	37,259
Funds of the charity:			
Restricted income funds			
Restricted funds		21,556	24,524
Unrestricted income funds			
Unrestricted funds		24,392	12,735
Total funds	11	45,948	37,259

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 16 were approved by the trustees, and authorised for issue on 27 December 2024 and signed on their behalf by:


...
Timothy Robson
Trustee

The notes on pages 12 to 16 form an integral part of these financial statements.

Adopt NI

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

Adopt NI is a private company limited by guarantee, registered in England and Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company is registered as a charity with the Northern Ireland Charity Commission.

The Charity Number is: 102048

The Company Number is: NI050259

The address of its registered office is:

Ground Floor Unit 2

18 Heron Road

Belfast

BT3 9LE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006. and UK Generally Accepted Accounting Practise.

Basis of preparation

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Adopt NI meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

Presentational currency and level of rounding

The presentational currency is £ and the level of rounding is to the nearest £.

Adopt NI

Notes to the Financial Statements for the Year Ended 31 March 2024

Going concern

The Directors have reviewed the applicability of the going concern principle and have determined that it is appropriate to prepare the company's accounts on the basis that it will continue as a going concern for a foreseeable future.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the charity.

Adopt NI

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	22,719	22,719
At 31 March 2024	22,719	22,719
Depreciation		
At 1 April 2023	19,301	19,301
Charge for the year	1,078	1,078
At 31 March 2024	20,379	20,379
Net book value		
At 31 March 2024	2,340	2,340
At 31 March 2023	3,418	3,418

4 Income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations and legacies				
Fundraising	-	-	-	45
	-	-	-	45

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Charitable activities				
Department of Health, Social Services and Public Safety	-	7,020	7,020	14,039
VSS	-	190,020	190,020	89,015
Health & Social Care Board	-	57,475	57,475	50,385
Other Grants	14,647	5,000	19,647	2,400
	14,647	259,515	274,162	155,839

Adopt NI

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Expenditure

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Expenditure on:				
Salaries and rent	-	149,509	149,509	84,422
Support costs	2,990	112,974	115,964	67,947
	2,990	262,483	265,473	152,369
Total expenditure				

6 Governance costs

	2024	2023
	£	£
Independent examination fees	3,366	1,716
	3,366	1,716

7 Staff costs

	2024	2023
	£	£
Wages and salaries	149,509	65,119
Employer contributions to pension plans	3,522	1,859
	153,031	66,978

The average head count of employee during the year was 6 (2023: 3)

8 Debtors

	2024	2023
	£	£
Prepayments	3,653	2,828
Other debtors	36,527	21,238
	40,180	24,066

Adopt NI

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	24,680	6,937
Accruals	11,805	12,830
	<u>36,485</u>	<u>19,767</u>

10 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,522 (2023: £1,859).

11 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	12,735	14,647	(2,990)	24,392
Restricted funds	24,524	259,515	(262,483)	21,556
Total funds	<u>37,259</u>	<u>274,162</u>	<u>(265,473)</u>	<u>45,948</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	2,340	2,340
Current assets	80,093	80,093
Current liabilities	(36,485)	(36,485)
Total net assets	<u>45,948</u>	<u>45,948</u>

13 Related party transactions

No trustee received any remuneration or expenses in the year. (2023: £NIL).

No employee received employee benefits of more than £60,000 during the year.

Adopt NI

Northern Ireland - Charity number 102048

Annual report



adoptni

empowering adults in adoption and care

Annual Report & Financial Statements 31 March 2024

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Adopt NI
Charity registration number	NIC 102048
Company registration number	NI050259
	Unit 2 18 Heron Road Belfast BT3 9LE
Registered office	Unit 2 18 Heron Road Belfast BT3 9LE

THE TRUSTEES

The trustees who served the charity during the period were as follows:

K Scott Harrison
T Robson
L Gilmore
D Weir

Company Secretary	C Scully
--------------------------	----------

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 April 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

Recruitment and Appointment of Board of Directors

Under the requirements of the Memorandum and Articles of Association a Director shall hold office until the next Annual General Meeting following his/her appointment. A retiring Director is then eligible for re-election.

The Board of Directors seeks to ensure that the needs of the adoption and looked-after communities are appropriately reflected through the diversity of the trustee body. The more traditional business and professional skills are well represented on the Board of Directors. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Directors.

Trustee Induction and Training

New trustees are familiarised with the charity through an induction with the Regional Manager. The induction covers:

- The services the charity provides.
- The obligations of the Board of Directors.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Board of Directors are invited to attend a variety of relevant training sessions including good governance and strategic planning.

Risk Management

A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding are reduced by a strategic plan which allows for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charity's offices and hired premises for outreach projects. All procedures are periodically reviewed to ensure that they meet required standards and the needs of the charity.

Organisational Structure and Guidance

The charity has a Board of Directors of no less than four members who meet quarterly and are responsible for the strategic direction and policy of the charity. There were no new appointments and no resignations in the financial year.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2024

The day-to-day responsibility for the provision of services, financial and staff management rests with the Regional Manager. The Chairperson is responsible for providing supervision to the Regional Manager.

In so far as it is complimentary to the charity's objectives, the charity is guided by the relevant legislation in particular the Adoption (Northern Ireland) Order 1987, the Data Protection Act 2018, the Freedom of Information Act 2000, the Adoption and Children Act 2002, the Children (Leaving Care) Act (Northern Ireland) 2002, and the Protection of Children and Vulnerable Adults (Northern Ireland) Order 2003.

OBJECTIVES AND ACTIVITIES

The charity was originally established to provide the services of a support organisation, the main aim of which is to help adults deal with their feelings about the challenges that adoption can bring and, if necessary, to provide help with the tracing process. On 8th April 2008, the committee passed a special resolution that Adopt NI would, from now on, also offer support to birth families who have lost, or are at risk of losing their children (under 18s) through adoption and adults who were brought up within the looked after community.

The charity's objects and principal activities are to:

- To ensure Adopt NI is properly governed.
- To ensure that Adopt NI has the appropriate skills, resources and systems in place to operate efficiently and effectively.
- To generate income from a diverse income base to ensure the delivery of appropriate Adopt NI services and stakeholders.
- To meet demand for all Adopt NI's tracing services.
- To increase the availability of peer support to all those in the adoption and looked after communities across Northern Ireland.
- To increase the availability of independent specialist support to all those in the adoption and looked after communities across Northern Ireland
- To improve relationships and credibility with statutory and voluntary adoption agencies, LAC and mental health teams.
- To develop an effective and comprehensive PR/advertising strategy.
To reduce the stigma surrounding the adoption and looked after communities.

The main objectives and activities for the year continued to focus upon the provision of a first-class independent support service that will empower all those in the adoption and looked after communities in Northern Ireland and those involved with them.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

Adopt NI has four main services and continues to collaborate with other organisations in the sector, to identify and address the needs of service users and adapt to meet those needs. For the year 2023-24 Adopt NI dealt with a total of 173 enquiries. Of those, many were either signposted to the relevant agency or went on to access support via Adopt NI.

TRACING

➤ Regional Origins Tracing Service (ROTS)

ROTS has been operating successfully since 2003 thanks to funding from SPPG, and will continue to operate subject to funding. Adopt NI delivers ROTs as a tracing service for Family and Childcare Social Workers in the statutory and voluntary organisations in Northern Ireland. ROTs can only be used by social workers searching on behalf of adoptees, birth mothers and birth siblings and those who are looked after. Referrals totalled 101 for the year.

➤ Outside Agencies Tracing Service (OATS)

Adopt NI established this tracing service in 2009, for those social workers and agencies who do not qualify to use ROTs, such as childcare social workers employed outside Northern Ireland. It operates in exactly the same way as ROTs although fees apply to cover our resources for this work. In the year we processed 2 OATS referrals.

➤ Private Tracing Service (PTS)

We offer a private tracing service to adoptees and adults who have been looked after; however, we encourage everyone to trace via a statutory agency. In the year we processed 0 private traces.

INTERMEDIARY WORK

Our intermediary service is designed to ensure individuals establish contact safely and at a pace that suits both parties.

➤ Help to Remain Anonymous

If an adoptee or birth parent does not want to have contact and does not want the other party to gain identifying information, Adopt NI will endeavour to assure the person feels confident that their wishes will be respected and can work with the other party to help them accept and respect the other's wish to remain anonymous.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2024

SUPPORT

Overall, Adopt NI provided advice, support and signposting for approximately 177 individual enquirers, of these 65 availed of ongoing support or advocacy.

➤ Peer Support

Peer support is founded on mutual agreement and respect, and based on shared experiences. At Adopt NI we offer peer support on a one-to-one and group basis.

➤ One to one

One-to-one support offers individuals an opportunity to talk in confidence to one of their peers or an experienced member of the Adopt NI team.

The service is aimed at those who are not ready, or do not want, to attend a support group. It is free and open-ended, i.e. it is available as often and as long as the client needs the service.

➤ Support Groups

The charity's support groups are self-financing, as members pay a small attendance contribution of £3.00 to cover the cost of refreshments. The Belfast Group continues to meet regularly with approximately 12 members and 7-9 at most meetings.

An additional group was set up on Zoom in line with the Truth Recovery Strategy and runs bi-weekly for adopted adults, with attendees joining from NI, ROI, UK and abroad.

SPECIALIST COUNSELLING

Counselling is available for those who feel it is right for them. Our counsellors are fully trained and accredited by BACP and specialise in the issues that surround the adoption and looked after communities.

MOTHER AND BABY HOME, MAGDALENE LAUNDRIES AND WORKHOUSES (FUNDED BY VSS)

We launched new services this year in August 2022, funded by the Victims and Survivors Service (VSS). In the period we supported 184 individuals with information recovery, advocacy, family tracing and wraparound support.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

The charity was delighted to continue to receive the continued support of both SPPG and DHSSPS £57,475 for the ROTS project from SPPG and £7,019.64 toward the Regional Manager's salary and premises costs from DHSSPS. It relies on charitable grants and is grateful to have received funding this year from Halifax, Enkalon TBF Thompson, Esme Mitchell and Souter Trust.

The charity is also delighted to receive continued funding received in the year from VSS of £190,020.25 to allow us to support victims and survivors of the Mother and Baby Homes, Magdalene Laundries and Workhouses in NI.

PLANS FOR THE FUTURE

Subject to satisfactory funding arrangements, the charity intends to continue to provide the activities outlined above in the forthcoming years.

Adopt NI has continued to collaborate within the sector in the year, utilising its networks within the teams in the 5 HSCTs and 2 voluntary adoption agencies in NI, to further identify additional support needs of service users. The overall aim is to tailor existing services and implement new services, which are people led and evidenced as currently being unavailable to adults affected by adoption or long term care.

The aim is to both increase our presence and the availability of tailored services within the sector in NI in 2025 and beyond.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Adopt NI for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the 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 judgements 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;

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2024

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Adopt NI

Northern Ireland - Charity number 102048

Annual return

Adopt NI

Independent Examiner's Report to the trustees of Adopt NI ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of Adopt NI (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Adopt NI are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

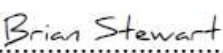
My examination was carried out in accordance with the general directions given by the Charity Commission for under section 145(5)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; and
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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


.....

Brian Stewart
For on and behalf of
RBCA Limited
Chartered Accountants
Linenhall Exchange
26 Linenhall Street
Belfast
BT2 8BG

27 December 2024

Accounts

COMPANY REGISTRATION NUMBER: NI050259
CHARITY REGISTRATION NUMBER: NIC102048

Adopt NI
Company Limited by Guarantee
Financial Statements
31 March 2023

Adopt NI

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Adopt NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Adopt NI

Charity registration number NIC102048

Company registration number NI050259

Principal office and registered office Unit 2
18 Heron Road
Belfast
BT3 9LE

The trustees K Scott Harrison
T Robson
L Delaney
L Gilmore
D Weir

Company secretary C Scully

Independent examiner Johnston Graham Limited
216/218 Holywood Road
Belfast
BT4 1PD

Adopt NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 April 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

Recruitment and Appointment of Board of Directors

Under the requirements of the Memorandum and Articles of Association a Director shall hold office until the next Annual General Meeting following his/her appointment. A retiring Director is then eligible for re-election.

The Board of Directors seeks to ensure that the needs of the adoption and looked-after communities are appropriately reflected through the diversity of the trustee body. The more traditional business and professional skills are well represented on the Board of Directors. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Directors.

Trustee Induction and Training

New trustees are familiarised with the charity through an induction with the Regional Manager. The induction covers:

- The services the charity provides.
- The obligations of the Board of Directors.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Board of Directors are invited to attend a variety of relevant training sessions including good governance and strategic planning.

Risk Management

A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding are reduced by a strategic plan which allows for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charity's offices and hired premises for outreach projects. All procedures are periodically reviewed to ensure that they meet required standards and the needs of the charity.

Organisational Structure and Guidance

The charity has a Board of Directors of no less than four members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. There were no new appointments and no resignations in the financial year.

The day-to-day responsibility for the provision of services, financial and staff management rests with the Regional Manager. The Chairperson is responsible for providing supervision to the Regional Manager.

In so far as it is complimentary to the charity's objects, the charity is guided by the relevant legislation in particular the Adoption (Northern Ireland) Order 1987, the Data Protection Act 2018, the Freedom of Information Act 2000, the Adoption and Children Act 2002, the Children (Leaving Care) Act (Northern

Adopt NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Ireland) 2002, and the Protection of Children and Vulnerable Adults (Northern Ireland) Order 2003.

Objectives and activities

The charity was originally established to provide the services of a support organisation, the main aim of which is to help adults deal with their feelings about the challenges that adoption can bring and, if necessary, to provide help with the tracing process. On 8th April 2008, the committee passed a special resolution that Adopt NI would, from now on, also offer support to birth families who have lost, or are at risk of losing their children (under 18s) through adoption and adults who were brought up within the looked after community.

The charity's objects and principal activities are to:

- To ensure Adopt NI is properly governed.
- To ensure that Adopt NI has the appropriate skills, resources and systems in place to operate efficiently and effectively.
- To generate income from a diverse income base to insure the delivery of appropriate Adopt NI services and stakeholders.
- To meet demand for all Adopt NI's tracing services.
- To increase the availability of peer support to all those in the adoption and looked after communities across the province.
- To increase the availability of independent specialist support to all those in the adoption and looked after communities across the province.
- To improve relationships and credibility with statutory and voluntary adoption agencies, LAC and mental health teams.
- To develop and effective and comprehensive PR/advertising strategy.
- To reduce the stigma surrounding the adoption and looked after communities.

The main objectives and activities for the year continued to focus upon the provision of a first class independent support service that will empower all those in the adoption and looked after communities in Northern Ireland and those involved with them.

Achievements and performance

Adopt NI has four main services and continues to collaborate with other organisations in the sector, to identify and address the needs of service users and adapt to meet those needs. For the year 2022-23 Adopt NI dealt with a total of 238 enquiries. Of those, many were either signposted to the relevant agency or went on to access support via Adopt NI.

TRACING

☐ Regional Origins Tracing Service (ROTS)

ROTS has been operating successfully since 2003 thanks to funding from HSCB, and will continue to operate subject to funding. Adopt NI delivers ROTs as a tracing service for Family and Childcare Social Workers in the statutory and voluntary organisations in Northern Ireland. ROTs can only be used by social workers searching on behalf of adoptees, birth mothers and birth siblings and those who are looked after. Referrals totalled 139 for the year.

Adopt NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

☐ Outside Agencies Tracing Service (OATS)

Adopt NI established this tracing service in 2009, for those social workers and agencies who do not qualify to use ROTS, such as childcare social workers employed outside Northern Ireland. It operates in exactly the same way as ROTS although fees apply to cover our resources for this work. In the year we processed 1 OATS referral.

☐ Private Tracing Service (PTS)

We offer a private tracing service to adoptees and adults who have been looked after; however we encourage everyone to trace via a statutory agency. In the year we processed 2 private traces

INTERMEDIARY WORK

Our intermediary service is designed to ensure individuals establish contact safely and at a pace that suits both parties.

☐ Help to Remain Anonymous

If an adoptee or birth parent does not want to have contact and does not want the other party to gain identifying information, Adopt NI will endeavour to assure the person feels confident that their wishes will be respected and can work with the other party to help them accept and respect the other's wish to remain anonymous.

SUPPORT

Overall, Adopt NI provided advice, support and signposting for approximately 189 individual enquirers, of these 42 availed of ongoing support or advocacy.

☐ Peer Support

Peer support is founded on mutual agreement and respect, and based on shared experiences. At Adopt NI we offer peer support on a one-to-one and group basis.

☐ One to one

One-to-one support offers individuals an opportunity to talk in confidence to one of their peers or an experienced member of the Adopt NI team.

The service is aimed at those who are not ready, or do not want, to attend a support group. It is free and open-ended, i.e. it is available as often and as long as the client needs the service.

☐ Support Groups

The charity's support groups are self-financing, as members pay a small attendance contribution of £3.00 to cover the cost of refreshments. The Belfast Group continues to meet regularly with approximately 12 members and 7-9 at most meetings.

An additional group was set up on Zoom in line with the Truth Recovery Strategy and runs bi-weekly for adopted adults, with attendees joining from NI, ROI, UK and abroad.

Adopt NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

SPECIALIST COUNSELLING

Counselling is available for those who feel it is right for them. Our counsellors are fully trained and accredited by BACP and specialise in the issues that surround the adoption and looked after communities.

MOTHER AND BABY HOME, MAGDALENE LAUNDRIES AND WORKHOUSES (FUNDED BY VSS)

We launched new services this year in August 2022, funded by the Victims and Survivors Service (VSS). The new project is in a pilot phase and in the period we supported 61 individuals with information recovery, advocacy, family tracing and wraparound support. We also launched a DNA pilot to support 20 individuals to trace their family of origin via DNA.

Financial review

The charity was delighted to continue to receive the continued support of both HSCB and DHSSPS £42,475 for the ROTS project from HSCB and £14,039 toward the Regional Manager's salary and premises costs from DHSSPS. It relies on charitable grants and is grateful to have received £ 2400.00 from the Ulster Bank.

The charity is also delighted to announce new funding received in the year from VSS of £89,015.27 to allow us to support victims and survivors of the Mother and Baby Homes, Magdalene Laundries and Workhouses in NI.

Plans for future periods

Subject to satisfactory funding arrangements, the charity intends to continue to provide the activities outlined above in the forthcoming years.

Adopt NI has continued to collaborate within the sector in the year, utilising its networks within the teams in the 5 HSCTs and 2 voluntary adoption agencies in NI, to further identify additional support needs of service users. The overall aim is to tailor existing services and implement new services, which are people led and evidenced as currently being unavailable to adults affected by adoption or long term care.

The aim is to both increase our presence and the availability of tailored services within the sector in NI in 2024 and beyond.

Adopt NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Adopt NI for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the 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 judgements 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Adopt NI

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 22 December 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'T Robson', written over a horizontal line.

T Robson
Trustee

A handwritten signature in black ink, appearing to be 'C Scully', written over a horizontal line.

C Scully
Charity Secretary

Adopt NI

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Adopt NI

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Adopt NI ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



David Knox,
For and on behalf of Johnston Graham Limited
Chartered Accountants
216/218 Holywood Road
Belfast
BT4 1PD

22 December 2023

Adopt NI

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	45	–	45	452
Charitable activities	6	2,400	153,439	155,839	80,824
Total income		<u>2,445</u>	<u>153,439</u>	<u>155,884</u>	<u>81,276</u>
Expenditure					
Expenditure on charitable activities	7,8	5,918	146,451	152,369	83,575
Total expenditure		<u>5,918</u>	<u>146,451</u>	<u>152,369</u>	<u>83,575</u>
Net income/(expenditure)		<u>(3,473)</u>	<u>6,988</u>	<u>3,515</u>	<u>(2,299)</u>
Transfers between funds		(14,040)	14,040	–	–
Net movement in funds		<u>(17,513)</u>	<u>21,028</u>	<u>3,515</u>	<u>(2,299)</u>
Reconciliation of funds					
Total funds brought forward		30,248	3,496	33,744	36,043
Total funds carried forward		<u>12,735</u>	<u>24,524</u>	<u>37,259</u>	<u>33,744</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Adopt NI**Company Limited by Guarantee****Statement of Financial Position****31 March 2023**

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	13		3,418	5,127
Current assets				
Debtors	14	24,066		23,267
Cash at bank and in hand		29,542		25,021
		<u>53,608</u>		<u>48,288</u>
Creditors: amounts falling due within one year	15	<u>19,767</u>		<u>19,671</u>
Net current assets			<u>33,841</u>	<u>28,617</u>
Total assets less current liabilities			<u>37,259</u>	<u>33,744</u>
Net assets			<u>37,259</u>	<u>33,744</u>
Funds of the charity				
Restricted funds			24,524	3,496
Unrestricted funds			12,735	30,248
Total charity funds	17		<u>37,259</u>	<u>33,744</u>

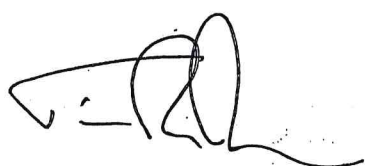
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 22 December 2023, and are signed on behalf of the board by:



T Robson
Trustee

Adopt NI

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 2, 18 Heron Road, Belfast, BT3 9LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Deferred government grants

Deferred government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Adopt NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Adopt NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	- 33% straight line
Office equipment	- 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Adopt NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and has no authorised or issued share capital.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other donations and legacies				
Fundraising	<u>45</u>	<u>45</u>	<u>452</u>	<u>452</u>

Adopt NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Department of Health, Social Services and Public Safety	–	14,039	14,039
VSS	–	89,015	89,015
Health & Social Care Board	–	50,385	50,385
Other Grants	<u>2,400</u>	<u>–</u>	<u>2,400</u>
	<u>2,400</u>	<u>153,439</u>	<u>155,839</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Department of Health, Social Services and Public Safety	–	17,549	17,549
VSS	–	–	–
Health & Social Care Board	–	57,475	57,475
Other Grants	<u>5,800</u>	<u>–</u>	<u>5,800</u>
	<u>5,800</u>	<u>75,024</u>	<u>80,824</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Salaries and rent	991	83,431	84,422
Support costs	<u>4,927</u>	<u>63,020</u>	<u>67,947</u>
	<u>5,918</u>	<u>146,451</u>	<u>152,369</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries and rent	–	42,248	42,248
Support costs	<u>2,883</u>	<u>38,444</u>	<u>41,327</u>
	<u>2,883</u>	<u>80,692</u>	<u>83,575</u>

Adopt NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Salaries and rent	84,422	–	84,422	42,248
Support costs	–	33,194	33,194	27,963
Governance costs	–	34,753	34,753	13,364
	<u>84,422</u>	<u>67,947</u>	<u>152,369</u>	<u>83,575</u>

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>1,709</u>	<u>147</u>

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,716</u>	<u>1,560</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	65,119	21,814
Employer contributions to pension plans	<u>1,859</u>	<u>1,211</u>
	<u>66,978</u>	<u>23,025</u>

The average head count of employees during the year was 3 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of management staff	<u>3</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

No trustees received remuneration or other benefits through employment with the charity.

Adopt NI

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>16,478</u>	<u>6,241</u>	<u>22,719</u>
Depreciation			
At 1 April 2022	11,351	6,241	17,592
Charge for the year	<u>1,709</u>	<u>—</u>	<u>1,709</u>
At 31 March 2023	<u>13,060</u>	<u>6,241</u>	<u>19,301</u>
Carrying amount			
At 31 March 2023	<u>3,418</u>	<u>—</u>	<u>3,418</u>
At 31 March 2022	<u>5,127</u>	<u>—</u>	<u>5,127</u>

14. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,828	2,029
Other debtors	<u>21,238</u>	<u>21,238</u>
	<u>24,066</u>	<u>23,267</u>

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	4,391	4,295
Deferred Grant Income	8,439	8,439
Other creditors	<u>6,937</u>	<u>6,937</u>
	<u>19,767</u>	<u>19,671</u>

Deferred grant income comprised grants received against which the related expenditure has not yet been incurred.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,859 (2022: £1,211).

Adopt NI**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31 March 2023****17. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
General funds	<u>30,248</u>	<u>2,445</u>	<u>(5,918)</u>	<u>(14,040)</u>	<u>12,735</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	<u>26,879</u>	<u>6,252</u>	<u>(2,883)</u>	<u>—</u>	<u>30,248</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Restricted Funds	<u>3,496</u>	<u>153,439</u>	<u>(146,451)</u>	<u>14,040</u>	<u>24,524</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Restricted Funds	<u>9,164</u>	<u>75,024</u>	<u>(80,692)</u>	<u>—</u>	<u>3,496</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023 £
Fixed Assets	3,418		3,418
Current Assets	9,317	44,291	53,608
Creditors		(19,767)	(19,767)
	<u>12,735</u>	<u>24,524</u>	<u>37,259</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022 £
Fixed Assets	5,127		5,127
Current Assets	25,121	23,167	48,288
Creditors		(19,671)	(19,671)
	<u>30,248</u>	<u>3,496</u>	<u>33,744</u>

19. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard for Smaller Entities.

Adopt NI

Northern Ireland - Charity number 102048

Annual report



adoptni

empowering adults in adoption and care

Annual Report & Financial Statements 31 March 2023

**ADOPT NI
COMPANY LIMITED BY GUARANTEE****TRUSTEES ANNUAL REPORT****YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Adopt NI
Charity registration number	NIC 102048
Company registration number	NI050259
	Unit 2 18 Heron Road Belfast BT3 9LE
Registered office	Unit 2 18 Heron Road Belfast BT3 9LE

THE TRUSTEES

The trustees who served the charity during the period were as follows:

K Scott Harrison
T Robson
L Delaney
L Gilmore
D Weir

Company Secretary	C Scully
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ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 April 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5.

Recruitment and Appointment of Board of Directors

Under the requirements of the Memorandum and Articles of Association a Director shall hold office until the next Annual General Meeting following his/her appointment. A retiring Director is then eligible for re-election.

The Board of Directors seeks to ensure that the needs of the adoption and looked-after communities are appropriately reflected through the diversity of the trustee body. The more traditional business and professional skills are well represented on the Board of Directors. In the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Board of Directors.

Trustee Induction and Training

New trustees are familiarised with the charity through an induction with the Regional Manager. The induction covers:

- The services the charity provides.
- The obligations of the Board of Directors.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

The Board of Directors are invited to attend a variety of relevant training sessions including good governance and strategic planning.

Risk Management

A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding are reduced by a strategic plan which allows for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the charity's offices and hired premises for outreach projects. All procedures are periodically reviewed to ensure that they meet required standards and the needs of the charity.

Organisational Structure and Guidance

The charity has a Board of Directors of no less than four members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. There were no new appointments and no resignations in the financial year.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

The day to day responsibility for the provision of services, financial and staff management rests with the Regional Manager. The Chairperson is responsible for providing supervision to the Regional Manager.

In so far as it is complimentary to the charity's objects, the charity is guided by the relevant legislation in particular the Adoption (Northern Ireland) Order 1987, the Data Protection Act 2018, the Freedom of Information Act 2000, the Adoption and Children Act 2002, the Children (Leaving Care) Act (Northern Ireland) 2002, and the Protection of Children and Vulnerable Adults (Northern Ireland) Order 2003.

OBJECTIVES AND ACTIVITIES

The charity was originally established to provide the services of a support organisation, the main aim of which is to help adults deal with their feelings about the challenges that adoption can bring and, if necessary, to provide help with the tracing process. On 8th April 2008, the committee passed a special resolution that Adopt NI would, from now on, also offer support to birth families who have lost, or are at risk of losing their children (under 18s) through adoption and adults who were brought up within the looked after community.

The charity's objects and principal activities are to:

- To ensure Adopt NI is properly governed.
- To ensure that Adopt NI has the appropriate skills, resources and systems in place to operate efficiently and effectively.
- To generate income from a diverse income base to insure the delivery of appropriate Adopt NI services and stakeholders.
- To meet demand for all Adopt NI's tracing services.
- To increase the availability of peer support to all those in the adoption and looked after communities across the province.
- To increase the availability of independent specialist support to all those in the adoption and looked after communities across the province.
- To improve relationships and credibility with statutory and voluntary adoption agencies, LAC and mental health teams.
- To develop an effective and comprehensive PR/advertising strategy.
To reduce the stigma surrounding the adoption and looked after communities.

The main objectives and activities for the year continued to focus upon the provision of a first class independent support service that will empower all those in the adoption and looked after communities in Northern Ireland and those involved with them.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Adopt NI has four main services and continues to collaborate with other organisations in the sector, to identify and address the needs of service users and adapt to meet those needs. For the year 2022-23 Adopt NI dealt with a total of 238 enquiries. Of those, many were either signposted to the relevant agency or went on to access support via Adopt NI.

TRACING

➤ Regional Origins Tracing Service (ROTS)

ROTS has been operating successfully since 2003 thanks to funding from HSCB, and will continue to operate subject to funding. Adopt NI delivers ROTs as a tracing service for Family and Childcare Social Workers in the statutory and voluntary organisations in Northern Ireland. ROTs can only be used by social workers searching on behalf of adoptees, birth mothers and birth siblings and those who are looked after. Referrals totalled 139 for the year.

➤ Outside Agencies Tracing Service (OATS)

Adopt NI established this tracing service in 2009, for those social workers and agencies who do not qualify to use ROTs, such as childcare social workers employed outside Northern Ireland. It operates in exactly the same way as ROTs although fees apply to cover our resources for this work. In the year we processed 1 OATS referrals.

➤ Private Tracing Service (PTS)

We offer a private tracing service to adoptees and adults who have been looked after; however we encourage everyone to trace via a statutory agency. In the year we processed 2 private traces.

INTERMEDIARY WORK

Our intermediary service is designed to ensure individuals establish contact safely and at a pace that suits both parties.

➤ Help to Remain Anonymous

If an adoptee or birth parent does not want to have contact and does not want the other party to gain identifying information, Adopt NI will endeavour to assure the person feels confident that their wishes will be respected and can work with the other party to help them accept and respect the other's wish to remain anonymous.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

SUPPORT

Overall, Adopt NI provided advice, support and signposting for approximately 189 individual enquirers, of these 42 availed of ongoing support or advocacy.

➤ Peer Support

Peer support is founded on mutual agreement and respect, and based on shared experiences. At Adopt NI we offer peer support on a one-to-one and group basis.

➤ One to one

One-to-one support offers individuals an opportunity to talk in confidence to one of their peers or an experienced member of the Adopt NI team.

The service is aimed at those who are not ready, or do not want, to attend a support group. It is free and open-ended, i.e. it is available as often and as long as the client needs the service.

➤ Support Groups

The charity's support groups are self-financing, as members pay a small attendance contribution of £3.00 to cover the cost of refreshments. The Belfast Group continues to meet regularly with approximately 12 members and 7-9 at most meetings.

An additional group was set up on Zoom in line with the Truth Recovery Strategy and runs bi-weekly for adopted adults, with attendees joining from NI, ROI, UK and abroad.

SPECIALIST COUNSELLING

Counselling is available for those who feel it is right for them. Our counsellors are fully trained and accredited by BACP and specialise in the issues that surround the adoption and looked after communities.

MOTHER AND BABY HOME, MAGDALENE LAUNDRIES AND WORKHOUSES (FUNDED BY VSS)

We launched new services this year in August 2022, funded by the Victims and Survivors Service (VSS). The new project is in a pilot phase and in the period we supported 61 individuals with information recovery, advocacy, family tracing and wraparound support. We also launched a DNA pilot to support 20 individuals to trace their family of origin via DNA.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The charity was delighted to continue to receive the continued support of both HSCB and DHSSPS £42,475 for the ROTS project from HSCB and £14,039 toward the Regional Manager's salary and premises costs from DHSSPS. It relies on charitable grants and is grateful to have received £ 2400.00 from the Ulster Bank.

The charity is also delighted to announce new funding received in the year from VSS of £89,015.27 to allow us to support victims and survivors of the Mother and Baby Homes, Magdalene Laundries and Workhouses in NI.

PLANS FOR THE FUTURE

Subject to satisfactory funding arrangements, the charity intends to continue to provide the activities outlined above in the forthcoming years.

Adopt NI has continued to collaborate within the sector in the year, utilising its networks within the teams in the 5 HSCTs and 2 voluntary adoption agencies in NI, to further identify additional support needs of service users. The overall aim is to tailor existing services and implement new services, which are people led and evidenced as currently being unavailable to adults affected by adoption or long term care.

The aim is to both increase our presence and the availability of tailored services within the sector in NI in 2024 and beyond.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Adopt NI for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the 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 judgements 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;

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2023

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Adopt NI

Northern Ireland - Charity number 102048

Annual return

Adopt NI

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Adopt NI

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Adopt NI ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



David Knox for and on behalf of
Johnston Graham Limited
Chartered Accountants

216/218 Holywood Road
Belfast
BT4 1PD

28 March 2023