

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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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

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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

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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.

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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.

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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.

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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.

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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>

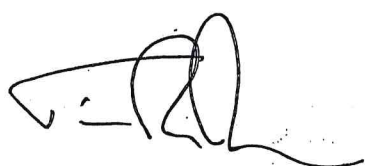
For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

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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.

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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.

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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>

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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>

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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.

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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.