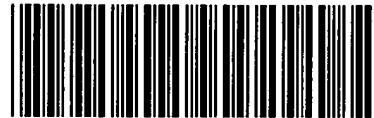


Company registration number: NI050259  
Charity registration number: 102048

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

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COMPANIES HOUSE

## Adopt NI Contents

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

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

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

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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**

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### **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**

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**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	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
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>
<b>EXPENDITURE ON:</b>					
Charitable activities	4	(188)	(370,636)	(370,824)	(265,473)
<b>NET INCOME</b>		<u>32,499</u>	<u>(17,848)</u>	<u>14,651</u>	<u>8,689</u>
Transfers between funds	11	(52,654)	52,654	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(20,155)</u>	<u>34,806</u>	<u>14,651</u>	<u>8,689</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		24,392	21,556	45,948	37,259
<b>TOTAL FUNDS CARRIED FORWARD</b>	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	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>				
Charitable activities	<b>3</b>	14,647	259,515	274,162
<b>EXPENDITURE ON:</b>				
Charitable activities	<b>4</b>	(2,990)	(262,483)	(265,473)
<b>NET INCOME</b>		11,657	(2,968)	8,689
<b>NET MOVEMENT IN FUNDS</b>		11,657	(2,968)	8,689
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		12,735	24,524	37,259
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>11</b>	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	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	8	-	6,430	6,430	2,340
		-	6,430	6,430	2,340
<b>CURRENT ASSETS</b>					
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
<b>Creditors: Amounts Falling Due Within One Year</b>	10	-	(12,873)	(12,873)	(36,485)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		4,237	49,932	54,169	43,608
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,237	56,362	60,599	45,948
<b>NET ASSETS</b>		4,237	56,362	60,599	45,948
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				56,362	21,556
Unrestricted Funds				4,237	24,392
<b>TOTAL FUNDS</b>	11			60,599	45,948

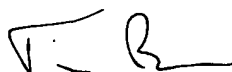
For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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**

			<b>2025</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>
			<b>2024</b>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

			<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 5)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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>
			<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs (see note 5)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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**

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

**6. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
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**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	24,392	32,687	(188)	(52,654)	4,237
<b>Restricted funds</b>					
Restricted funds	21,556	352,788	(370,636)	52,654	56,362
<b>Total funds</b>	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
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	12,735	14,647	(2,990)	24,392
<b>Restricted funds</b>				
Restricted funds	24,524	259,515	(262,483)	21,556
<b>Total funds</b>	<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.