# CCS Adoption Ltd

## A Company Limited by Guarantee

## Report and Financial Statements

## For the Year Ended 31 March 2026

**Charity Registration Number: 286814**

**Company Number: 01655971**

**ANNUAL REPORT OF THE BOARD OF TRUSTEES OF CCS ADOPTION LTD**
YEAR ENDED 31 MARCH 2026


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## Welcome from Chair of the Board of Trustees



The adoption landscape has continued to evolve during 2025/26, requiring organisations across the sector to respond to changing patterns of demand, funding pressures and the needs of children and families. Throughout this period CCS has remained agile, adapting its services and ways of working while staying firmly focused on its purpose.

There continued to be significantly more children waiting than approved adopter families available. The challenge remained particularly acute for children who may wait longest, including older children, sibling groups, children with disabilities or more complex needs, and children from minoritised ethnic backgrounds. Changes to the Adoption and Special Guardianship Support Fund also required CCS to review and reshape elements of its support offer at a time when the need for specialist and therapeutic help remained substantial.

Against this changing backdrop, CCS continued to create positive futures for children by building families and enabling them to grow and thrive.

During the year, we approved 19 new adoptive families and placed 15 children with families. We continued to focus on recruiting, preparing and supporting adopters who can meet the needs of priority children, including those who may otherwise wait the longest to experience the permanence and security of family life.

Our responsibility to children and families does not end when a placement is made or an adoption order is granted. Adoption is a lifelong journey, and the quality and continuity of support available to families are fundamental to their long-term stability and wellbeing. During the year, 229 families participated in our activities and social events, while our therapeutic, clinical and social work teams continued to provide specialist support to children, adopters and adopted adults.

The reduction in national therapeutic funding required CCS to respond quickly and thoughtfully. The team worked closely with families, therapists and partners to redesign packages, protect as much direct support as possible and help families navigate the changing funding environment.

The financial results reported for 2025/26 should be understood within the particular context of the adoption model. The nature of adoption means that CCS incurs much of the cost of recruiting and approving adopters well before a placement fee is received, with activity and income often spanning more than one financial year. Alongside the annual accounts, we therefore consider underlying trends and a rolling 24-month view of approvals, matching activity and placements to provide a fuller understanding of the organisation’s performance and outlook.

The Board and leadership team have continued to strengthen forecasting, plan around prudent and sustainable levels of placement activity, and review the organisation’s cost and capacity base. We are retaining a flexible staffing model, diversifying income and managing reserves responsibly to ensure that CCS can protect essential services and continue supporting children and families for the long term.

This does not mean stepping back from our mission. Our commitment to finding families for children who wait longest and particularly to supporting sibling groups to remain together where this is in their best interests remains central both to our charitable purpose and to CCS’s distinctive role within the adoption system. Our responsibility is to ensure that this important work

is delivered from a financially resilient and sustainable foundation.

The year also brought changes to the Board. Sally Lockwood and Catherine Graham stepped down from their roles as Chair and Vice-Chair in November 2025. On behalf of the Trustees and the wider organisation, I would like to thank them for their exceptional service, dedication and commitment to CCS over many years. Their contribution to the organisation, its governance and its work for children and families has been considerable.

Following their departure, I took on the roles of Interim Chair with support from Ryan Relf-Jones. These immediate transitional arrangements ensured continuity of leadership and enabled the Board to draw on existing organisational knowledge and experience while undertaking the important process of recruiting a new Chair.

We were delighted to welcome Ross Newman to the Board in January 2026. Following a planned period of induction and transition, Ross assumed the role of Chair in April 2026. He brings extensive experience of leadership, governance, safeguarding and the delivery of services for children, providing CCS with strong and stable leadership as it moves into its next chapter.

Behind every figure in this report is a personal story: a child experiencing security and belonging, a family receiving help through a difficult period, an adopted young person finding connection, or a prospective adopter taking the first steps towards creating a family. These stories are the true measure of CCS's work.

On behalf of the Trustees, I would like to thank Emma and the entire CCS team, our associate professionals, volunteers, adopters, adopted people, supporters, funders and partner organisations. Their expertise, compassion, resilience and commitment make this work possible.

CCS enters the coming year conscious of the continued changes across the adoption landscape, but confident in its purpose, the quality of its people and the steps being taken to build a sustainable future. We remain committed to ensuring that children who need adoptive families are given the best possible opportunity to grow up feeling safe, loved, supported and valued.

Richard Tidswell
**Interim Chair of CCS Adoption**, November 2025 to April 2026

## Legal and Administrative Information Constitution

CCS Adoption Ltd which has been in existence since 1904, initially as the Clifton Rescue Society, was incorporated on 2 August 1982 as the Catholic Children's Society (Diocese of Clifton), a company limited by guarantee as registered in England & Wales and a registered charity governed by its Memorandum and Articles. On 5 June 2008, the Trustee body passed a resolution to change the name to Clifton Children's Society, to reflect and reaffirm its roots within the Clifton Diocese. On 26 September 2024 the Trustee Board passed a resolution to change the legal name of the business to 'CCS Adoption Ltd'. This was to reflect the work of the charity today and in the future.

Charity Number: 286814 Company Number: 01655971

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

**Directors and Trustees**

The following individuals served as Directors and Trustees during the year and up to the date of this report:

Chair and Co-Chairs

- Sally Lockwood, Chair *(resigned November 2025)*
- Richard Tidswell, Chair *(November 2025 – April 2026);* Vice Chair *(from April 2026)*
- Ryan Relf-Jones, Supporting Chair *(November 2025 – April 2026)*
- Ross Newman, Chair *(appointed January 2026; Chair from April 2026)*

Vice Chair

- Catherine Graham, Vice Chair *(resigned November 2025)*

Treasurer

- Andrew Lord, Treasurer

Trustees

- Nikolas Thompson *(resigned November 2025)*
- Peter Golding *(resigned February 2026)*
- Andrea Viner
- Emma Bradley
- Herdaypal Johal
- Maria Louise Connolly *(appointed April 2026)*
- Tessa Chan *(appointed July 2026)*
- Laverne Mason *(appointed July 2026)*

The Trustees bring a broad range of professional expertise across social care, law, healthcare, business leadership and governance. This includes Ross Newman, CEO of The Leaf Trust; Richard Tidswell, Director of Business Doctors; Andrew Lord, General Manager in the security sector; Andrea Viner, a specialist in adoption and adoption support; Emma Bradley, a community paediatrician; Maria Connolly, a qualified solicitor and partner at TLT LLP; Ryan Relf-Jones, HR professional at Lloyds Bank; and Herdaypal Johal, a children and families social work professional with over 18 years' experience.

Chief Executive Officer: Emma Simpson

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

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

## Trustee Board Report

The Board of Trustees present their report together with the financial statements of the charity for the year ended 31 March 2026.

The report has been prepared in accordance with Section 8 of the Charities Act 2011 and with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. This report incorporates the Strategic Report and Directors Report requirements of company law.

The names of the Trustees (who are directors for the purpose of company law and Trustees for the purpose of charity law) who served during the year and at the date of this report are set out on Page 4.

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

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

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

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

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

The Trustees are drawn from a variety of disciplines and provide a broad range of skills. The range of skills offered and needed is regularly reviewed. A Trustee skills audit took place during 2025 with a view to assessing the range of experience and skills within the team and identifying any gaps. The audit focussed on the qualities needed for current operations and strategy. Following the audit, a decision was made to recruit personnel related with HR/Marketing background and those with a Social Work background.

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

## Trustee Recruitment

In 2025-2026 four members of the Board resigned from their positions, including the Chair and Vice Chair stepping down. An expression of great thanks was given to these members for their huge commitment, support and dedication shown to the charity over many years.

In January 2026 the Board welcomed a new member, Ross Newman, to the Board. Following this in April 2026, Maria Connolly was also welcomed to the Board. In July 2026, Tessa Chan and Laverne Mason were also welcomed to the board. The board now has eight members.

## Ross Newman

Ross is currently Chief Executive Officer and Accounting Officer of The Leaf Trust, a multi-academy trust of eighteen primary schools across Bristol and South Gloucestershire. In this role, he is responsible for strategic leadership, organisational performance, financial stewardship, and regulatory compliance, working closely with a Board of Trustees and reporting to the Department for Education.

Ross is also a serving Ofsted Inspector, with extensive experience of regulatory frameworks, safeguarding, inspection, and quality assurance within children's services. His earlier career includes many years as a Headteacher and Executive Headteacher, leading schools through periods of challenge and improvement, and developing strong leadership teams and cultures.

Ross was appointed as Chair of Trustees in April 2026.

## Trustee Induction and Training

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

## Organisation

The Trustees manage and direct the work of CCS Adoption Ltd and meet at least quarterly. The financial governance and investments are overseen by the Governance and Finance Sub Committee, which includes four of the Board Trustees. The committee meets monthly. Working groups of Trustees are convened to consider specific issues as needed. The Board has agreed a schedule of delegated authority to the Chief Executive Officer, Emma Simpson who has overall responsibility for the strategic and operational delivery of the work undertaken by CCS Adoption Ltd.

The senior management team consists of:

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

## Objectives of the Charity

The Trustees confirm that they have given due consideration to guidance published by the Charity Commission and that the Public Benefit requirements are met. The object of CCS Adoption Ltd is to benefit the public through the promotion care and well-being of vulnerable children in need of permanency from all backgrounds, cultures, and all faiths or none by:

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

## Vision

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

## Mission

The organisation's aim, core purpose and the driving force behind everything the organisation does, is to "*create a positive future for children, by building families and enabling them to grow and thrive."*

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

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

## Statement of Trustees' responsibilities

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

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

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

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

In so far as the Trustees are aware:

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

## Auditors

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

## Small company provisions

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

## About Us

CCS Adoption Ltd (CCS) is an independently funded, registered charity and Adoption Agency (Voluntary Adoption Agency or 'VAA'). The organisation works to the highest standards to maintain its strong reputation of putting people and relationships at the heart of what it does, evidenced as an Ofsted 'Outstanding' rated Agency consistently since 2010 (last inspection 2024, page 17).

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

The organisation has continued to concentrate on Adoption work as its method of meeting its objects by building a positive future for children. The ongoing evidence of poor outcomes for children raised in public care confirms the importance of the work undertaken and the public benefit in finding permanent families for children through adoption. Research evidence confirms that children who are raised in adoptive families have better outcomes in the quality of their adult life than those remaining in public care. The clear public benefit is that these outcomes are a cost-effective use of public funds.

Link to research which evidences the value of adoption to society (Nov 2022)
*https://cvaa.org.uk/wp-content/uploads/2022/12/CVAA-The-value-of-adoption-report-final-Nov-22.pdf*

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

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

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

## Adoption, Recruitment & Support

The number of enquiries in 2025/26 have remained similar at 230 compared to 2024/25 (208). This continues to be a theme across the whole adoption sector with the gap between the number of adopters and the number of children waiting for families widening, with significantly higher numbers of children compared to adopters. In order to try and close this gap, CCS have stretched its reach to include parts Somerset and more of a focus on Gloucestershire, and we are seeing a gentle increase in applications from these regions. With there being such an imbalance in numbers, adopters are being matched quickly with children, sometimes much younger children than we would have seen in previous years. This has resulted in the number of children who would be considered as "harder to place" waiting for even longer.

Assessments of families continue to be undertaken in a thorough and timely manner. The number of adopters who leave the process either during or at the end of stage 1 remains steady and similar to previous years. In 2025/2026 1 family withdrew from the process after being approved and 7 families left the process in Stage 1.

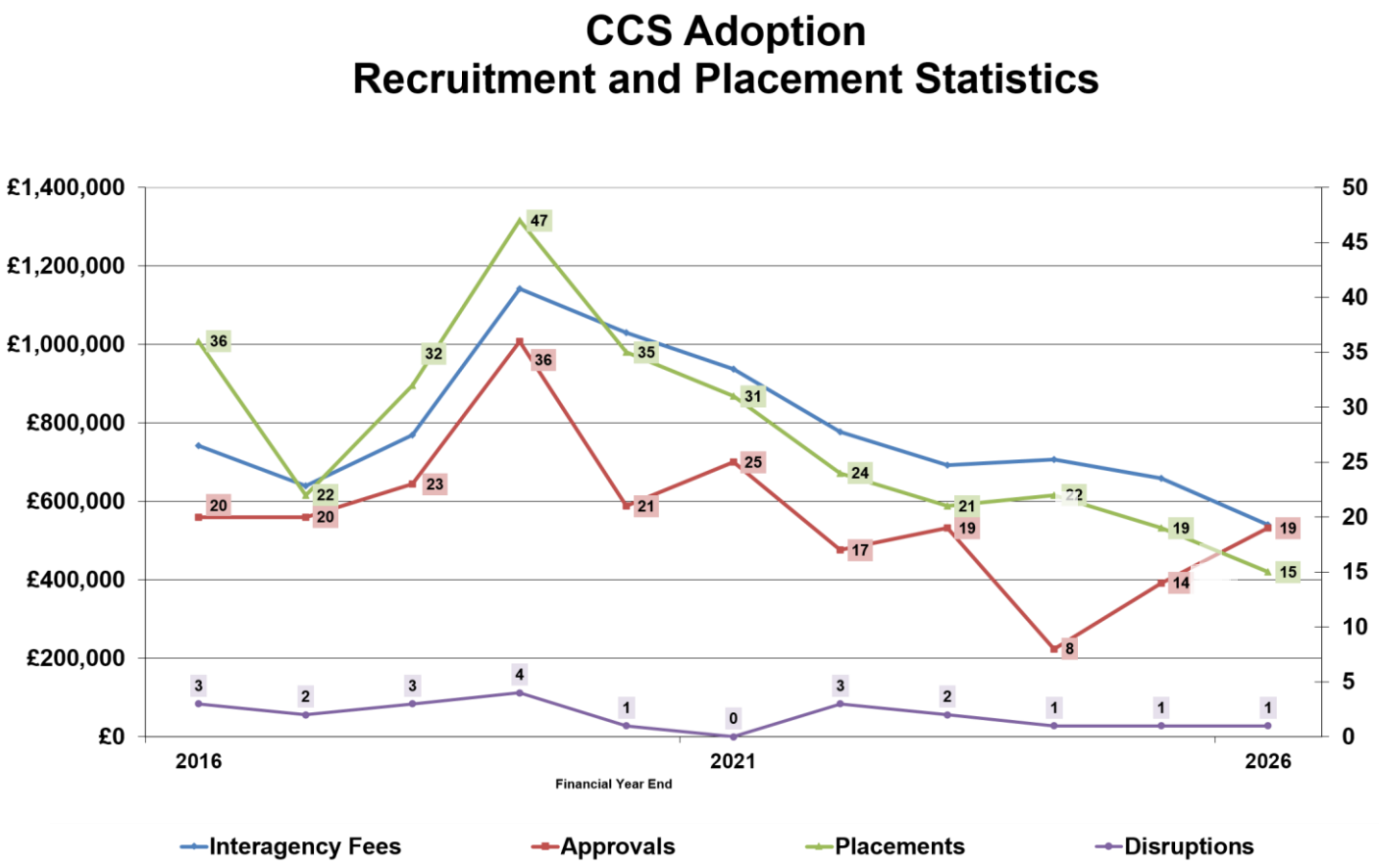
CCS continues to promote the placement of children who are seen as “Harder to place” and therefore are waiting longest. In 2025/26 67% of children were placed from this category, including 4 placements of siblings.

In addition to the support provided through the therapy service and Activities and Social events, the primary source for support continues to be the social work service. In 2025/2026 the social work service supported 80 families. This support was provided by a team which comprises 7 Social Workers, 3 Independent Social workers and 2 Family Support workers. This team is successfully managed by the Head of Adoption, Charlie Delahunty and the Team Manager, Ann-Marie Paddison.

The Social Work service experienced 1 placement disruption of 2 children during the financial year. This is always a difficult period for everyone involved and following a disruption adopters are unlikely to go on to adopt another child. Our disruption rate remains below the national average and the team work tirelessly to support adoptive families who are at risk of their placement or their family disrupting.

The Social Work team, including the Family Support workers, hold a lot of cases where the families require Post Adoption Support. This number is inevitably increasing as we approve more families and place more children. During 2025/2026 the social work service has reviewed the process for the allocation and review of all post adoption cases in order to ensure families receive a timely and structured Post Adoption Support service, but also to allow workers to manage their cases with a clear understanding of the support we are able to offer. In addition, we have created a Post Adoption Support Co-ordinator role, with a focus on helping families consider a wide range for support services both internally and through universal support services. This was necessary following the Government’s reduction in the fair access limit for the ASGSF.

In addition to this, the social work service continues to support adult adoptees accessing their adoption records. This is achieved in a timely way, with all adoptees being encouraged to meet with the social worker before receiving their summary, to support them with understanding the information they will receive and possible future steps.




## Panel

The Adoption Panel, which is constituted in accordance with adoption regulations, meets every six weeks to approve adopters and provide independent scrutiny of CCS's adoption work. The Panel has an independent chair (a new experienced chair was appointed October 2025) and a central list of independent members who have personal/professional experience of adoption. This includes the Agency Medical Adviser, social work professionals and a management representative. All Panel reports are read by the Agency Legal Adviser to quality assure an applicant's legal status to adopt. This diverse group of people speak from a very informed perspective and provide vital scrutiny, quality assurance and validation of CCS's adoption work. Since July 2022, an independent Agency Decision Maker (Liz Pickering) has been recruited to panel to enable this role to be shared with the CEO.

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

CCS Adoption Ltd experienced one placement disruption in the year 2025/26. Two children who were in placement for four months before the disruption took place. This case had been transferred from the closed VAA – SSAFA.

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

## Adoption Support

Throughout the year, the Adoption Support Services Team at CCS has continued to deliver high quality and impactful post adoption support to families and individuals. Our work has remained firmly focused on accessibility, long term stability for adoptive families, emotional wellbeing, and ensuring that the voices and experiences of adopters and adoptees continue to shape and inform service delivery. Despite a challenging financial and operational landscape, particularly in relation to changes in therapeutic funding, CCS has demonstrated resilience, innovation, and adaptability. Across both therapeutic support and activities and social events, we have continued to expand opportunities for families, strengthening partnerships, and maintaining high levels of engagement.

**Therapy Services**

The year was significantly shaped by changes announced by the Department for Education relating to the Adoption Support and Special Guardianship Fund (ASGSF). The reduction of the Fair Access Limit from £5,000 to £3,000 per child, alongside the amalgamation of specialist assessments and therapy costs within this reduced allocation, presented considerable challenges for families, therapists, and the organisation as a whole. In response, CCS undertook a substantial programme of review, innovation, and collaboration to minimise disruption to families and safeguard the continuity of therapeutic provision.

At the beginning of the financial year, CCS implemented a range of immediate measures to support families and stabilise services:

- A JustGiving fundraising campaign was launched to support continuity of therapy packages and minimise delays to families accessing support.
- Forty-seven therapy packages were resubmitted to the ASGSF following funding reductions, resulting in a significantly reduced projected deficit compared to initial forecasts.
- CCS collaborated closely with associate therapists to redesign therapy packages and reduce non-contact time, increasing the number of direct therapeutic sessions available to families within reduced budgets.
- A major donor pledged £10,000 to support a match-funding project for a wider review of adoption support services.
- A comprehensive questionnaire and consultation process was undertaken with CCS staff, families and professionals to inform a wider Adoption Support Services Review and identify opportunities for improvement and greater efficiency.
- Research and planning were undertaken to establish a privately funded therapy brokerage service, designed to provide continuity of support where ASGSF funding was insufficient.

As the year progressed, the organisation continued to adapt services in response to emerging challenges and changing patterns of demand. Despite the funding reductions, demand for CCS therapeutic services remained consistently high throughout the year.

Therapy packages exceeded projected targets, with 62 therapy packages against 59 originally predicted delivered during the year despite reduced funding levels. Consultations also surpassed expectations, reflecting both increased need and families' growing use of consultations to better understand and prioritise their therapeutic support requirements.

Clinical assessments, while impacted by the removal of dedicated specialist assessment funding, exceeded revised targets throughout the year from 7 to 8 assessments. CCS worked collaboratively with associate clinical psychologists to maximise opportunities for families who still had available ASGSF funding to access these valuable assessments.

The availability of free therapeutic training opportunities through organisations including Adoption

West and Adoption UK appears to have influenced uptake. CCS continues to review the long-term viability and structure of these courses, with future development dependent upon Department for Education funding decisions and continued collaboration with clinical partners to redesign and refine course content and delivery models.

**Activities and Social Events**

CCS's Activities and Social Events programme has continued to flourish throughout the year, providing vital opportunities for connection, wellbeing, confidence-building, and shared family experiences.

The service has remained highly valued by families, with participation levels exceeding annual targets and engagement continuing to grow across both established and newly developed programmes.

CCS core activities, including: Tots, LGBTQ+ Coffee Morning, Wild and Free Forest School. Family Fun afternoons and Holiday Hubs have all continued to maintain strong and consistent attendance throughout the year. The use of 'pop-up' environments and varied venues, including The Roundhouse and We The Curious, has enabled CCS to remain responsive to family feedback and aligned with the organisation's strategic aim of listening to the voice of adopters.

Across the year, CCS exceeded projected participation targets, achieving 114% engagement against annual targets. Feedback from families consistently highlighted the positive impact these activities have on wellbeing, confidence, peer connection, and opportunities for families to spend quality time together in supportive environments.

Holiday Hub returned successfully during the Easter holidays and across the summer, delivering thirteen Holiday Hub activity days during the summer holidays alone, supporting 47 families across a wide age range of school age children.

Young people's programmes delivered throughout the year, including the HorseWorld Discovery Programme continued to achieve strong engagement, with full participation maintained throughout the year. In addition, a new parent-led initiative was introduced, enabling parents to directly experience and understand the benefits reported by children participating in the programme.

A major strength of the Activities and Social Events programme has been the development of new partnerships and collaborative opportunities. During the year CCS established or expanded relationships with:

- Bloc Indoor Climbing
- Pickle Street
- The Wave, Avonmouth
- Mendip Activity Centre
- Bristol Zoo Conservation Project
- We The Curious
- West Somerset Railway
- Clayton Hotel – Dalata Group
- Merlin Group

Many of these partnerships were particularly meaningful because they were developed with organisations owned or operated by adoptive families, bringing shared understanding and lived experience of trauma-informed support.

Corporate engagement also enabled CCS to broaden the range of experiences available to children and families and continue developing innovative opportunities for the future.

## SWAC

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

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

SWAC provides the following:

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

## Highlights over the last 12 months [this year figures 1st, last years in brackets]

- 19 (14) New Families approved to adopt.
- 15 (19) children placed for adoption.
- 33 (33) Children accessed our therapeutic services.
- 229 (239) families accessed Adoption Support Events and Activities.
- Disruption Rate (since 1995) - 5.8%
- CCS received contact from 230 households, making their first enquiries about adoption.
- CCS held 15 information events with 82 households attending these events in total.
- Consultations - 40 consultations were completed by Clinical Psychologists 2025/26.
- Clinical Assessments - 8 clinical assessments were completed by Clinical Psychologists
- Therapy packages - 62 therapy packages were started and ASGSF applications successfully submitted.
- Two Agency Days, May 2025 and November 2025 were held for the whole organisation.
- Ensured the organisation was GDPR compliant.

### Ofsted Inspection

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

The organisation was inspected by Ofsted in 19 February 2024 and given the overall quality rating of “Outstanding”, as in the previous four inspections (2019, 2015, 2012, 2010). The Ofsted inspection team found the organisation to be “Outstanding” in all three areas it considered:

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

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

The inspector commented:

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

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

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

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

## PARTNERS –

## Grants and External Contracts

Adoption West – Service level Agreement: CCS Adoption Ltd delivers a wide range of activities and social events to their families and under a service level agreement it opens these up to Adoption West families and also families from any agencies.

## ADOPTION SUPPORT ACTIVITIES –

## Our Focus for 2026/2027

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

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

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

The Strategic Aims are monitored quarterly and presented for discussion at each Trustee meeting. In Autumn 2026 CCS will start the process of creating it's next three years strategic aims.

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

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

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

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

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

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

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

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

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

The adoption sector continues to experience cyclical trends, with fluctuations in the balance between the number of children requiring adoptive families and the availability of approved adopters. During 2025–2026, this imbalance has been particularly evident, with a higher number of children alongside a continued reduction in approved adopters, reflecting a pattern seen in the preceding year. While this presents sector-wide challenges, CCS recognises that the landscape is dynamic and requires ongoing monitoring. In response, the organisation is placing increased emphasis on strengthening its pool of prospective adopters, alongside maintaining a clear focus on those able to meet the needs of priority children.

Changes to the Adoption Support Fund (ASGSF), including the reduction of the Fair Access Limit and the removal of the separate allocation for clinical assessments, have required families to make more considered decisions regarding the use of funding for therapeutic support. CCS has engaged proactively with the ASGSF consultation process and anticipates future Department for Education announcements that will support adoptive families. During the year, CCS undertook a comprehensive review of its Adoption Support Service. This included consultation with adoptive parents, staff and therapists through surveys and engagement sessions. As a result, improvements have been implemented, including the introduction of an Adoption Support Coordinator role, providing a single point of contact for new enquiries and ensuring families are better informed about the full range of support available both within CCS and externally.

Fundraising income remains variable and is largely dependent on annual activity, with only a limited proportion secured through multi-year grants or regular donor contributions. CCS continues to explore opportunities to enhance income sustainability, including developing corporate partnerships, engaging major donors, and submitting applications to trusts and foundations. However, the wider fundraising environment remains challenging at a national level.

Progress against the organisation's Strategic Plan (2024–2027) is reviewed quarterly, with updates shared with staff through agency-wide events and with Trustees at regular board meetings. Preparations will begin in Autumn 2026 for the development of the next strategic plan for 2027–2030, ensuring continued collaboration and alignment across the organisation.

CCS has successfully expanded its geographical reach for adopter recruitment. Building on progress achieved in 2024, the agency is now actively recruiting in Somerset while continuing to receive enquiries from its core local authority areas: Bristol, Bath and North East Somerset, North Somerset, South Gloucestershire, Gloucestershire, and Wiltshire.

The charity also remains committed to exploring the potential of emerging technologies, including artificial intelligence, to enhance operational effectiveness. CCS is actively engaging with sector-led training opportunities and has demonstrated leadership in adopting AI tools. Since August 2025, the organisation has utilised Beam (formerly Magic Notes) to support meeting documentation, resulting in improved efficiency, time savings, and enhanced quality of records.

## Marketing

### In-person Events

We aim to attend more in-person events for brand awareness, information events and fundraising purposes.

In July 2025, CCS attended the Somerset Armed Forces Day in Taunton. This was an opportunity for us to raise awareness about our services in Somerset and for military families.

In January 2026 CCS held the Big Adoption Day event in Bristol at the Steam Crane pub in Bristol, which was well attended. We tried to hold two more in-person info events in Taunton and in Stroud, but unfortunately, these did not get enough bookings, and we had to move them online.

We are planning to attend Bristol Pride in July and another Pride event in our coverage area (i.e. Bath Pride happening on the 22nd of August).

**Campaigns**
We continue to collaborate with VAAs, RAAs, and New Family Social in national adoption campaigns. In addition to this, we ran our first own fundraising campaign throughout the summer of 2025, called 'Together We Grow'. This included both physical and digital marketing material with flyers, social media, newsletter and website content.

**Website**
The Marketing Officer is responsible for keeping both websites up to date and maintaining old content and broken links.

There is work in progress in updating the resources and the adult adoptees sections.

**Social Media**
CCS Adoption has been working on creating more real content by using pictures and videos sent from families or taken at adoption support events.

The CCS Adoption Facebook page has 1.4K followers, and the CCS Adoption Instagram account has 794 followers. Content is posted at a rate of three times per week, plus stories.

Over the next 12 months the aim is to develop the range of social media posts CCS's creates and potential flyers for gyms around Bristol. Also more video content with staff involvement including LGBTQ+ and Info Events, a Match Funding video and at adoption support events.

LinkedIn will be used to create more awareness of us as a charity and connecting with potential supporters.

**SEO and Digital Advertising**
The Marketing Officer is now managing these internally.

Digital advertising spending has increased and decreased according to the "busiest" times of the year Alongside Meta, the organisation has been using Instagram boosting for specific posts and audiences. Specific Somerset advertising for the Taunton Info Event was used and general advertising in the region.

**Email Marketing**
The CCS newsletter represents one of the main ways of sending important updates on the agency and the adoption sector, events (both adoption support and training), and any fundraising and adoption support information. Invitations are sent to people to subscribe to the e-news after the training events, and since then, the CCS's account has experienced a constant increase in the number of subscribers.

We have extended our newsletter list to 1,050 subscribers.

**PR & Media**
In June 2025, we were able to get a full-page advertising space in Bristol Life. In January 2026, we had the opportunity to hold a radio interview with Thornbury Radio to talk about Big Adoption Day and CCS.

**External Training Provision**

CCS Adoption Ltd offers comprehensive adoption preparation training throughout the

assessment, family finding and post-placement stages.

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

**Fundraising**

Sarah Yelland, CCS Business Development Manager focuses on all aspects of fundraising. The organisation is dependent on charitable income to fund our adoption support services.

Fundraising activities included:

- Applications to Trusts and Foundations
- Community fundraising through our Together we Grow Campaign
- Match Challenge
- Individual giving
- Corporate giving
- Legacies

Adopters and volunteer supporters have also taken part in a range of fundraising challenges and contributed to the organisation's fundraising. The Board would like to extend its sincere thanks to everyone who has supported CCS throughout the year—whether by attending events, undertaking personal fundraising challenges, or contributing in other valuable ways.

During 2025/26, the organisation set a fundraising target of £87,500. Thanks to the generosity of CCS supporters, a total of £63,504 was raised, achieving 73% of the target. The need to secure these significant levels of income each year places considerable pressure on the organisation, particularly within an increasingly challenging and uncertain fundraising environment.

*Trusts and Foundations*
There continued to be strong competition for Trusts and Foundation grants we success secured £14,900 in grants in 2025/26 (£37,250 in 2024/25). We are immensely grateful to the following trusts, foundations and funds who have supported us through the year. Their kind generosity has enabled us to continue our vital Adoption Support Services for adoptive families for as long as they need support.

Nisbet Trust £5,000
Burges Salmon Charitable Trust £500
Merlin's Magic Wand Children's Charity £1,600
Dandia Charitable Trust £1,500
Battens Charitable Trust £1,000
Ernest Cook Trust £500
The G F Eyre Charitable Trust £1,000
The Leonard Laity Stoate Charitable Trust £100
Other Trust & Foundations £3,700

*Community Fundraising*
In total, £9,568 was received through community fundraising. Community fundraising activities

including Clifton Catholic Diocese who supported us through crib collections and parishioner donations totalling £4,119 in 2025/26 (£10,179 in 2024/25).

Other community fundraising included supporter and staff-led events, individual sporting and challenge events, Christmas Card sales and 200 club memberships (supporters who take part in a bi-monthly draw).

*Individual Giving*
The organisation received £38,338 in individual donations (including Gift Aid) (£37,425 in 2025/26), supported by a small but committed group of regular donors, some of whom have given to CCS for many years. Individual giving this year included our Therapy Appeal Match Challenge, launched in response to the 40% cut to the Adoption and Special Guardianship Support Fund, which set out to safeguard access to vital therapeutic support for adopted children and families.

Alongside the appeal, an anonymous donor generously pledged £10,000 in match funding, enabling us to both incentivise new and increased donations and maximise the impact of each gift. This combined approach helped to create urgency, build momentum, and strengthen engagement by demonstrating both the immediate need and the value of every contribution.

To ensure fairness and maintain transparency, the organisation does not accept donations from prospective adopters, or funds raised on their behalf, until their adoption order has been formally granted.

*Corporate Giving*
The organisation received a £3,881 (£870 in 2024/25) in total via corporate donors, fundraising events, or collections. This year, this included the Lloyds Bank Group, the Theatre Royal and the Co-op Local Community Fund.

*Legacies*
The organisation gratefully received £474 in legacy and in-memory donations in 2025/26 (£11,039 in 2025/26). Legacy income is inherently variable, making it difficult to predict and plan for year on year.

*Compliance*
The organisation is registered with the Fundraising Regulator and operates in line with the Code of Fundraising Practice, ensuring all fundraising is carried out with integrity, openness and accountability. Throughout the year, no complaints were received in relation to fundraising activity.

The organisation does not trade in personal data, conduct telephone or cold-mail fundraising, or use external agencies or professional fundraisers. This approach is intended to minimise the risk of intrusive or pressurised fundraising practices and to protect the public, particularly those who may be more vulnerable.

All fundraising activity is delivered by staff and volunteers closely connected to the organisation and is subject to ongoing internal monitoring and review by the Board of Trustees, ensuring it remains consistent with both ethical standards and regulatory expectations.

**GDPR Compliance**

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

## Environmental and Sustainable Development

The organisation continues to consider where it can be more environmentally sustainable in its practices and its use of resources. A hybrid working policy was introduced in September 2022 which brought clarity to the staff about the agencies expectations of the post pandemic way of working. This alongside many more virtual meetings with Local Authorities has meant that staff continue to travel significantly less than they did pre-pandemic. The appropriateness of services to families being delivered face to face or online continues to be carefully considered and reviewed.

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

## Pay and Remuneration of Key Management Personnel

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

## Financial Review

We are pleased to report CCS Adoption Ltd financial results for the year to 31st March 2026 are set out in detail in the attached financial statements.

The Trustees monitor the charity's performance against a set of Key Performance Indicators (KPIs) aligned with its strategic aims. These include the number of children placed for adoption, the number of families approved, the reach and impact of adoption support services, and financial sustainability. In 2025-26, CCS Adoption approved 19 new families (target 20), placed 15 children (target 20), 68% of whom were considered 'harder to place', and supported 229 families through adoption support activities, demonstrating strong performance against these KPIs.

The income of £850,588 (2024/25 - £1,154,908) includes donations of £48,130 (2024/25 - £55,039). Income from one legacy totalled £474 (2024/25 - £62,133).

Interagency and other fees totalled £574,533 (2024/25 - £724,444).
The interagency fee is a payment made by a Local Authority for the placement of children in their public care with an adoptive family recruited by the CCS. The fee is a figure agreed by the Consortium of Voluntary Adoption Agencies as representing a contribution to the costs incurred in recruiting, preparing, and supporting adoptive families.

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

As advised by CVAA CCS has used the uplifted fee structure to apply to all placements from 1st June 2018. To prevent any future erosion of the fee, it will be increased on the 1st April each year based on the Consumer Prices Index including owner-occupier's Housing costs (CPIH) measure of inflation for the preceding calendar year as published by the Office for National Statistics. This annual increase has been applied for placements from 1st April 2025.

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

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

Expenditure for the year to 31st March 2026 was £1,179,132 (2025 - £1,125,807).

As of 31st March 2026 the organisation's net assets were £828,903 (2025 - £1,157,447). There was a net decrease in funds of £328,544 (2025 - increase of £29,137).

### Lease of offices at The Park, Knowle West

An operating lease for a new office at The Park in Knowle West was entered into on 4th April 2023. The twelve-month lease started on 1st June 2023 and has since been renewed to 31st May 2027. The lease can be terminated by giving six months-notice of termination. See note 20 for further details.

## Investment policy

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

## Reserves policy

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

The six months expenditure chosen for this is that of the first six months of the current financial year (2026/27). The target free reserves level is £670,253 in line with the policy above.
Total free reserves at the year-end were £523,684 corresponding to the total of the Reserves Policy designated fund, and general unrestricted funds not committed to fixed assets (see Note 16). The balance of unrestricted funds is £814,739.

The actual free reserves were therefore below the target level. Having reviewed the forecast Income and Expenditure for the year to 31st March 2026 and actual Income and Expenditure for the three months to 30th June 2025 the Trustees are confident the free reserves are at a level to provide uninterrupted services.

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

We have two other designated funds to support the work of the charity and provide future services.

The General Fund is in deficit of £90,325. This is of a temporary nature as we are expecting Interagency Fee income of approx. £270,000 from adoption placements in the first quarter of 2026-2027, which will return the General Funds to a positive position.

## Future Services Fund

The Future Services Fund is a designated fund established during the year following the closure of the Post Adoption Support funds and the reallocation of reserves. The fund has been created to safeguard the continuity of critical services for beneficiaries in the event of organisational closure, reflecting the charity's statutory and ethical responsibilities to adoptees and their families. The fund is intended to support three key areas:

- support for families with children placed but without adoption orders, including funding for continuation of post-placement support by receiving agencies;
- provision of post-adoption support services for families with ongoing or complex needs; and
- ensuring continued access to adoption records in line with legal requirements.

The initial allocation to the fund has been determined using historical data, expected service demand and prudent estimates of future costs.

## Adoption Support Bridge Fund

The Adoption Support Bridge Fund is a time-limited designated fund established during the year following the closure of the Post Adoption Support funds and the reallocation of reserves.

The purpose of the fund is to support the delivery of adoption support services during a period of short-term financial pressure, while the charity strengthens its sustainable income base, including

grant funding and major donor income.

The fund enables the Trustees to make a planned and controlled use of unrestricted reserves in order to:

- bridge a clearly identified funding gap in adoption support services;
- ensure continuity of essential services to beneficiaries; and
- avoid unplanned or reactive use of general reserves.

The fund is intended to operate over a limited period, with planned expenditure levels set through the budgeting process and subject to regular monitoring.

## Managing Risk or Principal Risks and Uncertainties

The Trustees are responsible for overseeing risk across the charity. The risk register is reviewed formally by the Board each quarter, with financial and operational risks monitored more frequently by the Senior Management Team and the Governance and Finance Sub-Committee. Reviews consider changes in the external environment, the effectiveness of existing controls and any further action required.

The principal risks identified during the year were as follows.

### Financial sustainability and cash flow

CCS's principal income continues to be generated through interagency fees, with significant costs incurred in recruiting, preparing and approving adopters before a child is placed and the related income is received. The timing of placements can therefore create significant variation between individual financial years. Income from fundraising and adoption support is also subject to uncertainty.

The Board monitors performance through monthly management accounts, cash-flow forecasting and a rolling view of adopter approvals, matching activity and placements. The organisation is planning around prudent assumptions for sustainable placement activity, reviewing its cost and capacity base, maintaining a flexible staffing model and looking to develop more diverse sources of income. Designated funds have also been established to support the planned protection and continuity of essential services.

### Adopter sufficiency, placement activity and sector change

There remains a significant national gap between the number and needs of children waiting for adoption and the availability of suitable approved adopters. This is particularly acute for older children, sibling groups, children with disabilities or complex needs, and children from minoritised ethnic backgrounds. Variability in enquiries, applications, approvals and the timing of placements can affect both CCS's ability to meet children's needs and the predictability of its income.

CCS continues to monitor the adopter and placement pipeline closely, broaden its geographical recruitment reach and focus on preparing families able to meet the needs of priority children. Flexible use of independent social workers allows assessment capacity to respond to demand, while active participation in CVAA, SWAC and wider sector partnerships enables CCS to anticipate and respond to policy and commissioning developments.

### Sustainability of adoption support services

The reduction in the Adoption and Special Guardianship Support Fund has created financial and operational risks for therapeutic services and for families requiring continuing specialist support. CCS has reviewed and adapted its therapeutic model, worked with practitioners to maximise

direct support within available funding and introduced privately funded options where appropriate. The wider Adoption Support Service has also been reviewed, while fundraising and designated reserves are being used in a planned way to support service continuity as longer-term funding solutions are developed.

**Safeguarding, placement stability and service quality**

CCS works with children and families whose circumstances and needs can be complex. Safeguarding concerns, placement disruption or any reduction in service quality could have a significant impact on children, families and the organisation.

Controls include safer recruitment and DBS checks, mandatory safeguarding training, clear reporting and escalation procedures, independent Panel scrutiny, matching risk-assessment meetings, regular supervision and learning following any disruption or significant incident. Service quality is also monitored through feedback, complaints processes, performance reporting and ongoing preparation for future Ofsted inspection.

**Data protection and information security**

The organisation holds highly sensitive information about children, adopters, adopted adults and birth families. Any loss, unauthorised disclosure or misuse of this information could cause harm to individuals and damage confidence in the organisation.

CCS maintains data protection policies, mandatory staff training, incident reporting and review procedures, secure IT systems and cloud-based back-up arrangements. Learning from data incidents is used to strengthen staff awareness and controls. Historic hard-copy adoption records are held securely, with longer-term options for digitisation and improved retrieval continuing to be considered.

**Governance, leadership and organisational resilience**

Changes in Board membership, the loss of key staff or gaps in specialist knowledge could affect continuity, oversight and organisational effectiveness.

During the year, the Board implemented immediate transitional arrangements following the departure of the Chair and Vice-Chair, completed further Trustee recruitment and appointed a new Chair. Trustee skills and diversity are reviewed regularly, with structured induction and training provided. Business-continuity planning, succession arrangements, staff development, wellbeing support and the use of flexible professional capacity all help reduce reliance on individual members of staff or Trustees.

The Trustees recognise that risk cannot be eliminated entirely. Their approach is to understand and manage risk carefully while continuing to pursue CCS's charitable purpose and protect the interests of children, families, staff and the organisation over the long term. The trustees confirm that major risks have been reviewed and systems or procedures have been established to manage these risks.

Ross Newman
Ross Newman (Sep 11, 2026 09:09:48 GMT+1)

**Chair**
**By order and on behalf of the Trustees** **Date:** 11/09/2026

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

### Opinion

We have audited the financial statements of CCS Adoption Ltd (the "Charity") for the year ended 31 March 2026 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state in them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2026 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- have been prepared in accordance with the requirements of the Companies Act 2006 and Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with international Standards in Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based, on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable law requirements.

**Matters on which we are required to report by exception.**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;

- the financial statements are not in agreement with the accounting records and returns;

- certain disclosures of Trustees' remuneration specified by law are not made; or

- we have not obtained all the information and explanations necessary for the purposes of our audit.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern

and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities, and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with directors and other management, and from our knowledge and experience of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements of the operations of the company, including the Companies Act 2006, Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance through the audit.

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

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/apb/scope/private.cfm This description forms part of our auditor's report.

**Use of Our Report**

This report is made solely to the Charities members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charities members those matters we are required to state to them in an auditor's report and for no other purpose. The fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charities members as a body, for our audit work, for this report, or for the opinions we have formed.

Ryan Moore
Ryan Moore (Sep 18, 2026 14:31:07 GMT+1)

**Ryan Moore CA (Senior Statutory Auditor)**
For and on behalf of Randall & Payne LLP
Statutory Auditors
Chargrove House
Shurdington Rd
Shurdington
Cheltenham
GL51 4GA

Date: 18/09/2026

**Statement of Financial Activities** **Company Number: 01655971**
**(Including Income and Expenditure Account)**

**Year Ended 31st March 2026**

| | Notes | Unrestricted General Funds 2026 | Unrestricted Designated Funds 2026 | Restricted Funds 2026 | Total Funds 2026 | Total Funds 2025 |
|---|---|---|---|---|---|---|
| **Income from :** | | £ | £ | £ | £ | £ |
| Donations, legacies and grants | 2 | 42,159 | - | 41,860 | 84,019 | 154,422 |
| Charitable activities | 2 | 732,257 | - | - | 732,257 | 955,648 |
| Other trading activities | 2 | 3,658 | - | - | 3,658 | 3,598 |
| Investment income | 2 | 30,654 | - | - | 30,654 | 36,682 |
| Other income | 2 | - | - | - | - | 4,558 |
| **Total income** | 2 | 808,728 | - | 41,860 | 850,588 | 1,154,908 |
| **Expenditure on :** | | | | | | |
| Cost of Raising Funds | | 36,083 | 312 | - | 36,395 | 27,971 |
| Charitable Activities | | | | | | |
| Adoption | | 800,583 | 7,164 | - | 807,747 | 720,843 |
| Adoption Support Service | | 90,235 | 1,102 | 42,423 | 133,760 | 120,912 |
| Therapeutic Services | | 200,333 | 897 | - | 201,230 | 256,081 |
| **Total expenditure** | 3 | 1,127,234 | 9,475 | 42,423 | 1,179,132 | 1,125,807 |
| **Net Income/(Expenditure) for the year** | 4 | (318,506) | (9,475) | (563) | (328,544) | 29,101 |
| **Transfers between funds** | 15 | 49,995 | 38,205 | (88,200) | - | - |
| **Other recognised gains/(losses)** | | | | | | |
| Actuarial (losses) / gains on pension scheme | | - | - | - | - | 36 |
| **Net movement in funds for the year** | | (268,511) | 28,730 | (88,763) | (328,544) | 29,137 |
| **Reconciliation of Funds** | | | | | | |
| **Fund balance brought forward** | 15 | 178,186 | 876,334 | 102,927 | 1,157,447 | 1,128,310 |
| **Fund balances carried forward** | 15 | (90,325) | 905,064 | 14,164 | 828,903 | 1,157,447 |

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

The notes on pages 38 to 60 form part of these accounts.

**Balance Sheet as at 31st March 2026** **Company Number: 01655971**

| | Notes | £ | 2026 £ | £ | 2025 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 9 | | 44,505 | | 26,975 |
| Intangible assets | 10 | | - | | - |
| | | | 44,505 | | 26,975 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 11 | 83,124 | | 253,088 | |
| Investments | 12 | 432,328 | | 566,025 | |
| Cash at bank and in hand | | 402,664 | | 466,238 | |
| | | 918,116 | | 1,285,351 | |
| **CREDITORS**: Amounts falling due within one year | 13 | 131,849 | | 151,181 | |
| **NET CURRENT ASSETS** | | | 786,267 | | 1,134,170 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | | 830,772 | | 1,161,145 |
| **CREDITORS:** Amounts falling due after more than one year | 14 | | 1,869 | | 3,698 |
| **NET ASSETS** | | | 828,903 | | 1,157,447 |
| **UNRESTRICTED FUNDS** | | | | | |
| General Funds | 15,16 | | (90,325) | | 178,186 |
| Designated Funds | 15,16 | | 905,064 | | 876,334 |
| | | | 814,739 | | 1,054,520 |
| **RESTRICTED FUNDS** | 15,16 | | 14,164 | | 102,927 |
| **TOTAL CHARITY FUNDS** | | | 828,903 | | 1,157,447 |

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

The notes on pages 38 to 60 form part of these accounts.
The financial statements were approved by the Board of Trustees on 15th September 2026 and were signed on its behalf by :

Ross Newman
Ross Newman (Sep 11, 2026 09:09:48 GMT+1)
Ross Newman
Chair of Trustees

**Statement of Cash Flows for the year ended 31st March 2026** **Company Number: 01655971**

| | 2026 | | 2025 | |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cash flows from operating activities** | | (193,838) | | (35,609) |
| **Non-operational cash flows** | | | | |
| **Investing activities** | | | | |
| Payments for tangible fixed assets | (27,005) | | (13,910) | |
| | (27,005) | | (13,910) | |
| Deposits placed into investment accounts | (816,709) | | (1,129,518) | |
| Withdrawals from investment accounts | 958,290 | | 983,341 | |
| Investment income (cash receipts) | 15,688 | | 11,406 | |
| Total investing activities | 157,269 | | (134,771) | |
| Total non-operational cash flows | | 130,264 | | (148,681) |
| Net Cash Inflow/(Outflow) for the year | | (63,574) | | (184,290) |
| Cash and bank balances at the beginning of the year | | 466,238 | | 650,528 |
| Cash and bank balances at the end of the year | | 402,664 | | 466,238 |

**Notes to the Cash Flow Statement**

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

| | | |
|---|---|---|
| Statement of Financial Activities: Net movement in funds | (328,544) | 29,137 |
| Depreciation/Amortisation (Tangible fixed assets) | 8,583 | 8,005 |
| Amortisation (Intangible fixed assets) | - | 2,015 |
| Loss/(profit) on the disposal of fixed assets | 892 | - |
| Investment Income (per SOFA) | (30,654) | (36,682) |
| Rolled-up investment interest (non-cash) | 7,082 | 13,076 |
| (Decrease) / Increase in creditors | (21,161) | (58,673) |
| Decrease / (increase) in debtors | 169,964 | 7,513 |
| | (193,838) | (35,609) |

**Cash Flow Restrictions**

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

**Reconciliation of net debt**

The charity had no debt or other liabilities arising from financing activities during the year. Accordingly, no reconciliation of net debt is presented.

The notes on pages 38 to 60 form part of these accounts.

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

## 1. Accounting Policies

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

Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 (FRS 102), the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102 (Charities SORP 2019 (FRS 102)), the Companies Act 2006 and applicable charity law in England and Wales.

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

Going Concern

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

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

For the year ended 31 March 2026, the charity achieved an operating surplus of £56.7k.

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

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

Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Income recognition policies

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

- The charity has entitlement to the funds.
- Any performance conditions attached to the items of income have been met or are fully within the control of the charity.
- There is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.
- Receipt of a legacy is only considered probable when the amount can be measured reliably and the charity has been notified of the executors' intention to make a distribution.

**1. Accounting Policies (Continued)**

Income recognition policies (continued)

**Interagency fee for Adoption Placements**

The interagency fee covers the aspects of adoption work set out below. Detailed work was undertaken in 2019/20 by ADCS, CVAA and RAAs to agree the tasks and time commitment required for the placement of one or more children with their adoptive family.

• Part 1: Recruiting, preparing, assessing and approving the prospective adopter(s);

• Part 2: Meetings with the child's agency, preparing and supporting the family during the matching process, placement planning and introductions, including:

- access to the child's record
- access to the medical advisor responsible for the child if appropriate
- the additional work that goes into preparing adoption support plans.

• Part 3: Post placement supervision for the first twelve months following placement, or until the point at which the adoption order is made, whichever is sooner. This payment covers the support and core services provided during this period as set out below:

- Support visits to the adoptive family
- Attendance at looked after child reviews
- Contributions to court reports
- Support to the prospective adoptive family during the court process.

For financial purposes, each of the three parts of work set out above have equal financial value – that is, one third of the interagency fee each.

As at the date of placement, the fees relating to Parts 1 & 2 (i.e. two-third of the fee) is recognised immediately as income. The final third is recognised pro-rata over the support period of 12 months or in full at the point of adoption if within that period.

Expenditure

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

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

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

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

**1. Accounting Policies (Continued)**

Expenditure (continued)

**Termination and severance payments**

Termination benefits, including redundancy and severance payments, are recognised when the charity is demonstrably committed to the termination and cannot realistically withdraw. They are measured at the best estimate of the expenditure required to settle the obligation.

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

Depreciation & Amortisation

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

| | |
|---|---|
| - Office Equipment | 33⅓% on reducing balance |
| - IT Equipment | Straight line over 4 years |

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

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

Leasehold improvements are capitalised and depreciated over the remaining lease term.
The improvements were capitalised in July 2023, and as of 31 March 2026, the lease has been agreed to extend to 31 May 2027.

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

**1. Accounting Policies (Continued)**

Pension Contributions & Employee Benefits

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

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

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

Debtors

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

Investments Accounting

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

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

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

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

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

**1. Accounting Policies (Continued)**

Financial Instruments

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

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

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

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

Cash and Cash Equivalents

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

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

Creditors

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

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

**2. Income**

| | Unrestricted General 2026 £ | Unrestricted Designated 2026 £ | Restricted 2026 £ | Total 2026 £ | Total 2025 £ |
|---|---|---|---|---|---|
| Church collections | 4,119 | - | - | 4,119 | 10,180 |
| Gift Aid and donations | 33,966 | - | 10,045 | 44,011 | 44,859 |
| Legacies receivable | 474 | - | - | 474 | 62,133 |
| Grants | 3,600 | - | 31,815 | 35,415 | 37,250 |
| Donations Legacies and Grants | 42,159 | - | 41,860 | 84,019 | 154,422 |
| Interagency fees | 539,692 | - | - | 539,692 | 659,401 |
| Local authority contracts | - | - | - | - | 33,205 |
| Adoption support service activity fees | 7,805 | - | - | 7,805 | 6,558 |
| Other fees | 27,036 | - | - | 27,036 | 25,280 |
| Therapeutic Services Income | 157,724 | - | - | 157,724 | 231,204 |
| Charitable activities | 732,257 | - | - | 732,257 | 955,648 |
| 200 Club | 1,635 | - | - | 1,635 | 1,551 |
| Other fundraising | 2,023 | - | - | 2,023 | 2,047 |
| Other trading activities | 3,658 | - | - | 3,658 | 3,598 |
| Deposit interest | 30,654 | - | - | 30,654 | 36,682 |
| Investment income | 30,654 | - | - | 30,654 | 36,682 |
| Insurance Claims | - | - | - | - | 4,558 |
| Other income | - | - | - | - | 4,558 |
| **Total income** | 808,728 | - | 41,860 | 850,588 | 1,154,908 |

A detailed analysis of grants received during the year is included in the Trustees' Annual Report on page 23.
Investment income arises from cash deposits, not from listed investments.
Prior year income comparatives are in note 8.

## 3. Expenditure

**Expenditure Per Activity**

| | Direct Staff Costs (note 5) | Direct Costs | Support costs (see below) | Total 2026 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Raising funds | | | | |
| Promotion and fundraising activities | 22,366 | 5,772 | 8,257 | 36,395 |
| Charitable Activities | | | | |
| Adoption | 561,680 | 62,881 | 183,186 | 807,747 |
| Adoption Support Service | 85,353 | 19,186 | 29,221 | 133,760 |
| Therapeutic Services | 61,883 | 115,822 | 23,525 | 201,230 |
| | 708,916 | 197,889 | 235,932 | 1,142,737 |
| | 731,282 | 203,661 | 244,189 | 1,179,132 |

**Prior Year Comparatives**

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

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

**3. Expenditure (Continued)**

**Support Costs**

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

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

Support costs are as follows :

| | Raising Funds 2026 £ | Adoption 2026 | Adoption Support 2026 | Therapeutic Services 2026 £ | Total 2026 £ |
|---|---|---|---|---|---|
| Marketing | 366 | 1,278 | 1,281 | 731 | 3,656 |
| Operations | 52 | 2,023 | 259 | 259 | 2,593 |
| Staff costs | 4,226 | 96,991 | 14,926 | 12,150 | 128,293 |
| Agency, staff development and training | 198 | 4,552 | 700 | 571 | 6,021 |
| Office costs | 785 | 18,009 | 2,771 | 2,256 | 23,821 |
| Governance and finance | 298 | 6,839 | 1,052 | 857 | 9,046 |
| Premises and depreciation | 1,415 | 32,451 | 4,994 | 4,065 | 42,925 |
| Systems, IT & Amortisation | 917 | 21,043 | 3,238 | 2,636 | 27,834 |
| | 8,257 | 183,186 | 29,221 | 23,525 | 244,189 |

**Prior Year Comparatives**

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

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

**4. Net Income / (Expenditure) for the year**

| This is stated after charging : | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Depreciation of tangible fixed assets | | |
| IT Equipment | 4,828 | 869 |
| Office Equipment | 1,760 | 3,060 |
| Amortisation of fixed assets | | |
| Leasehold Improvements (tangible) | 1,995 | 4,076 |
| Website (intangible) | - | 2,015 |
| Total depreciation and amortisation | 8,583 | 10,020 |
| Audit Fees | 7,800 | 7,440 |
| Operating leases land and buildings | 28,787 | 24,963 |
| Unwinding of discount on pension liability (Growth Plan) | 226 | 51 |

**5. Staff Cost and Numbers**

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

| The total staff costs for the year were: | 2026<br>£ | 2025<br>£ |
|---|---|---|
| Gross salaries and wages | 727,560 | 673,319 |
| Employer National Insurance contributions | 79,135 | 54,308 |
| Employer Pension contributions - Define Contributions Scheme | 43,856 | 38,437 |
| Total standard employment costs | 850,551 | 766,064 |
| Pension expenses (see Note 22) | 4,152 | 2,795 |
| Income and expenditure impact of the Growth Plan (see Note 22) | - | 5,701 |
| Accrued holiday entitlement | 2,012 | 5,884 |
| Severence payments | 2,860 | - |
| Total staff costs | 859,575 | 780,444 |

| Staff costs are apportioned as follows : | 2026<br>£ | 2025<br>£ |
|---|---|---|
| Promotional and fundraising activities | 26,592 | 17,960 |
| Expenditure on charitable activities | 832,983 | 756,783 |
| Adjustment to Growth Plan pension liability (see Note 22) | - | 5,701 |
| | 859,575 | 780,444 |

**5. Staff Cost and Numbers (Continued)**

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

| | 2026 | 2025 |
|---|---|---|
| £60,000 - £69,999 | 0 | 1 |
| £70,000 - £79,999 | 1 | 0 |

The average monthly head count was 30 staff (2025 - 30) and the average monthly number of full time equivalent employees (including casual and part time staff) during the year was 19 (2025 - 19)

Total key management personnel benefits amounted to £72,447 (2025 - £66,649)

Statutory severance payments of £2,860 (2025 - £ nil) were made in the period.

**6. Taxation**

No liability to UK Corporation Tax arose for the year ended 31st March 2026 or for the year ended 31st March 2025.

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

**7. Prior Year Comparatives**

| | Unrestricted General Funds 2025 | Unrestricted Designated Funds 2025 | Restricted Funds 2025 | Total Funds 2025 |
|---|---|---|---|---|
| **Income from** | £ | £ | £ | £ |
| Donations, Legacies and Grants | 120,802 | - | 33,620 | 154,422 |
| Charitable activities | 955,648 | - | - | 955,648 |
| Other trading activities | 3,598 | - | - | 3,598 |
| Investment income | 36,682 | - | - | 36,682 |
| Other income | 4,558 | - | - | 4,558 |
| **Total income** | 1,121,288 | - | 33,620 | 1,154,908 |
| **Expenditure on** | | | | |
| Raising funds | 27,738 | 233 | - | 27,971 |
| Charitable Activities | | | | |
| Adoption | 714,170 | 6,673 | - | 720,843 |
| Adoption Support Service | 79,204 | 1,148 | 40,560 | 120,912 |
| Therapeutic Services | 254,115 | 1,966 | - | 256,081 |
| **Total expenditure** | 1,075,227 | 10,020 | 40,560 | 1,125,807 |
| **Net Income / (Expenditure) for the year** | 46,061 | (10,020) | (6,940) | 29,101 |
| **Transfers between funds** | (40,162) | 40,162 | - | - |
| **Other recognised gains/(losses)** | | | | |
| Actuarial (losses) / gains on pension scheme | 36 | - | - | 36 |
| **Net movement in funds for the year** | 5,935 | 30,142 | (6,940) | 29,137 |
| **Reconciliation of Funds** | | | | |
| **Fund balances brought forward** | 172,251 | 846,192 | 109,867 | 1,128,310 |
| **Fund balances carried forward** | 178,186 | 876,334 | 102,927 | 1,157,447 |

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

**8. Prior Year Income Comparatives**

| | Unrestricted General Funds 2025 £ | Unrestricted Designated Funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ |
|---|---|---|---|---|
| Church collections | 10,180 | - | - | 10,180 |
| Gift Aid and donations | 44,739 | - | 120 | 44,859 |
| Legacies receivable | 62,133 | - | - | 62,133 |
| Grants | 3,750 | - | 33,500 | 37,250 |
| Donations Legacies and Grants | 120,802 | - | 33,620 | 154,422 |
| Interagency fees | 659,401 | - | - | 659,401 |
| Local authority contracts | 33,205 | - | - | 33,205 |
| Adoption support service activity fees | 6,558 | - | - | 6,558 |
| Other fees | 25,280 | - | - | 25,280 |
| Therapeutic Services Income | 231,204 | - | - | 231,204 |
| Charitable activities | 955,648 | - | - | 955,648 |
| 200 Club | 1,551 | - | - | 1,551 |
| Other fundraising | 2,047 | - | - | 2,047 |
| Other trading activities: | 3,598 | - | - | 3,598 |
| Deposit interest | 36,682 | - | - | 36,682 |
| Investment income | 36,682 | - | - | 36,682 |
| Insurance Claims | 4,558 | - | - | 4,558 |
| Other income | 4,558 | - | - | 4,558 |
| **Total income** | 1,121,288 | - | 33,620 | 1,154,908 |

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

**9. Tangible Fixed Assets**

| | IT Equipment | Office Equipment | Leasehold Impvts | Total |
|---|---|---|---|---|
| **Cost** | £ | £ | £ | £ |
| At 1st April 2025 | 13,910 | 87,381 | 19,532 | 120,823 |
| Additions | 27,005 | - | - | 27,005 |
| Disposals | - | (9,658) | - | (9,658) |
| At 31st March 2026 | 40,915 | 77,723 | 19,532 | 138,170 |
| **Depreciation/Amortisation** | | | | |
| At 1st April 2025 | 869 | 81,260 | 11,719 | 93,848 |
| Charge for the year | 4,828 | 1,760 | 1,995 | 8,583 |
| On disposal | - | (8,766) | - | (8,766) |
| At 31st March 2026 | 5,697 | 74,254 | 13,714 | 93,665 |
| **Net Book Values** | | | | |
| At 31st March 2026 | 35,218 | 3,469 | 5,818 | 44,505 |
| At 31st March 2025 | 13,041 | 6,121 | 7,813 | 26,975 |

**10. Intangible Fixed Assets**

| | Website |
|---|---|
| **Cost** | £ |
| At 1st April 2025 | 8,172 |
| Additions | - |
| At 31st March 2026 | 8,172 |
| **Amortisation** | |
| At 1st April 2025 | 8,172 |
| Charge for the year | - |
| At 31st March 2026 | 8,172 |
| **Net Book Values** | |
| At 31st March 2026 | - |
| At 31st March 2025 | - |

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

**11. Debtors: Amounts falling due within one year**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade debtors | 46,906 | 73,634 |
| Accrued income | 5,882 | 135,310 |
| Other Debtors | 1,762 | 16,921 |
| Prepayments | 28,574 | 27,223 |
| | 83,124 | 253,088 |

**12. Investments**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Bank deposit accounts requiring more than 3 months notice of withdrawal | 432,328 | 566,025 |

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

**13. Creditors : Amounts falling due within one year**

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Trade creditors | 20,312 | 34,463 |
| Taxation and social security | 16,186 | 12,464 |
| Other creditors | 3,153 | 1,298 |
| TPT Growth Plan recovery plan | 2,052 | 2,052 |
| Accruals | 30,919 | 28,382 |
| Deferred income | 59,227 | 72,522 |
| | 131,849 | 151,181 |

**Deferred income reconciliation**

| | | |
|---|---|---|
| Balance brought forward | 72,522 | 141,855 |
| Amounts released to the statement of financial activities | (65,976) | (135,309) |
| Amounts deferred in the year | 52,681 | 65,976 |
| Balance carried forward | 59,227 | 72,522 |

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

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Other Creditors - TPT Growth Plan recovery plan | 1,869 | 3,698 |
| | 1,869 | 3,698 |

**TPT Growth Plan recovery plan**

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Within one year | 2,052 | 2,052 |
| Between one and five years | 2,052 | 4,104 |
| In five years or more | - | - |
| | 4,104 | 6,156 |

The balance of £1,869 shown as a long-term creditor represents the discounted present value, under FRS 102, of the TPT Growth Plan recovery plan contributions due after more than one year. No other long-term liabilities were held at the year-end.

**15. Movement in Funds**

| | At 1st April 2025 | Income and gains | Expenditure and losses | Transfers | At 31st March 2026 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Restricted Funds** | | | | | |
| Post Adoption Support | 88,200 | - | - | (88,200) | - |
| Adoption Support (Legacy fund) | 3,676 | - | (290) | - | 3,386 |
| Family Grants | 2,183 | - | (936) | - | 1,247 |
| Adoption Support Grants | 8,014 | 31,935 | (36,971) | - | 2,978 |
| Therapy Appeal | - | 9,925 | (4,226) | - | 5,699 |
| COVID-19 Support Grants | 854 | - | - | - | 854 |
| **Total Restricted Funds** | 102,927 | 41,860 | (42,423) | (88,200) | 14,164 |
| **Unrestricted Designated Funds** | | | | | |
| Reserves Policy | 579,959 | - | - | 34,050 | 614,009 |
| Post Adoption Support | 269,400 | - | - | (269,400) | - |
| Adoption Support Bridge Fund | - | - | - | 60,000 | 60,000 |
| Future Services Fund | - | - | - | 186,550 | 186,550 |
| Fixed Assets | 26,975 | - | (9,475) | 27,005 | 44,505 |
| **Total Unrestricted Designated Funds** | 876,334 | - | (9,475) | 38,205 | 905,064 |
| **Unrestricted Funds** | | | | | |
| General Funds | 178,186 | 808,728 | (1,127,234) | 49,995 | (90,325) |
| **Total Funds** | 1,157,447 | 850,588 | (1,179,132) | - | 828,903 |

**Notes forming part of the Financial Statements** **For the Year Ended 31st March 2026**

**Movement in Funds - Prior Year**

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

**16. Analysis of Net Assets between Funds**

| **As at 31st March 2026** | Unrestricted General Funds | Unrestricted Designated Funds | Restricted Funds | Total Funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed Assets | - | 44,505 | - | 44,505 |
| Current Assets | 41,726 | 860,559 | 15,831 | 918,116 |
| Liabilities | (132,051) | - | (1,667) | (133,718) |
| Net Assets | (90,325) | 905,064 | 14,164 | 828,903 |

| **As at 31st March 2025** | Unrestricted General Funds | Unrestricted Designated Funds | Restricted Funds | Total Funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Fixed Assets | - | 26,975 | - | 26,975 |
| Current Assets | 331,899 | 849,359 | 104,093 | 1,285,351 |
| Liabilities | (153,713) | - | (1,166) | (154,879) |
| Net Assets | 178,186 | 876,334 | 102,927 | 1,157,447 |

Total free reserves for the year are considered to be £523,684, the total of the Reserves Policy designated fund, and general unrestricted funds not committed to fixed assets.

## 17. Purpose of Restricted and Designated Funds

**Post Adoption Support Fund (Restricted)**

The Post Adoption Support Fund (Restricted) represented income received for the specific purpose of providing post-adoption support to children and families placed through the charity.

The fund arose in respect of placements made between 1997 and March 2011, where a Post Adoption Support fee was received as part of the placement arrangement. The fund was historically treated as restricted, reflecting its intended use in meeting the charity's ongoing statutory and moral obligations to provide post-adoption support.

During the year, following a review by the Trustees of the nature and origin of these funds, it was determined that the balance did not meet the definition of a restricted fund under the Charities SORP, as the income was not subject to a legally binding donor restriction. As a result, the fund was reclassified and subsequently closed, with the remaining balance transferred to unrestricted general funds.

This reclassification forms part of a wider restructuring of reserves to improve transparency, strengthen fundraising positioning, and allow Trustees greater flexibility in managing resources against current and future risks.

**Adoption Support Legacy Fund**

CCS Adoption Ltd received a restricted legacy during 2015/16 of £10,000 this is used to provide therapeutic life story work and to support adopted children in education.

**Family Grants**

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

**Reserves Policy Fund**

As explained in more detail in The Trustees' Report (see page 23) The Trustees have a reserves policy of maintaining free reserves at a level of 6 months expenditure. This is to help ensure continuity of service as the timings of income are uncertain.

**Fixed Assets**

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

**Adoption Support Grants**

The restricted fund was created by grants and donations received restricted for delivery of Adoption Support Services at the charity. A detailed analysis of grants received during the year is included in the Trustees' Annual Report on page 21.

**17. Purpose of Restricted and Designated Funds Cont.**

**COVID-19 Support Grants**

This represents grant funds remaining that were received in direct response to the COVID-19 pandemic resulting from successful grant applications. The balance is the remaining of the grant received through the Department for Education, to fund 75% of salaries for Adoption, Adoption Support and Therapeutic Services.
This amount is due back to DfE under the terms of the grant. We are actively engaging with DfE to action this.

**Post Adoption Support Fund (Designated)**

The Post Adoption Support Fund (Designated) represented funds set aside by the Trustees from unrestricted reserves to support the continued provision of post-adoption support services.

The fund was originally established to recognise the charity's long-term commitment to adoptees and their families, including the potential need to provide support in circumstances where the charity could no longer deliver services directly. The balance was calculated using an estimate of future support requirements.

During the year, the Trustees undertook a strategic review of designated reserves in the context of the charity's financial position, fundraising environment, and long-term risk profile. As part of this review, it was agreed that maintaining separate Post Adoption Support designated funds was no longer the most effective approach.

Accordingly, the fund was closed, with the balance released to general unrestricted funds, and replaced by new designated funds with more clearly defined purposes - the Future Services Fund, and the Adoption Support Bridge Fund.

This change supports improved clarity of reserves, better alignment with identified risks, and enhanced transparency for stakeholders and funders.

**Future Services Fund**

The Future Services Fund is a designated fund established during the year following the closure of the Post Adoption Support funds and the reallocation of reserves.

The fund has been created to safeguard the continuity of critical services for beneficiaries in the event of organisational closure, reflecting the charity's statutory and ethical responsibilities to adoptees and their families.

The fund is intended to support three key areas:

- support for families with children placed but without adoption orders, including funding for continuation of post-placement support by receiving agencies;
- provision of post-adoption support services for families with ongoing or complex needs; and
- ensuring continued access to adoption records in line with legal requirements.

The initial allocation to the fund has been determined using historical data, expected service demand and prudent estimates of future costs.

As a designated fund, the balance remains unrestricted and may be amended or released by the Trustees. The fund is reviewed at least annually to ensure that it remains appropriate in light of changing risks, demand and cost assumptions, and movements are disclosed in the financial statements.

**17. Purpose of Restricted and Designated Funds Cont.**

**Adoption Support Bridge Fund (Designated)**

The Adoption Support Bridge Fund is a time-limited designated fund established during the year following the closure of the Post Adoption Support funds and the reallocation of reserves.

The purpose of the fund is to support the delivery of adoption support services during a period of short-term financial pressure, while the charity strengthens its sustainable income base, including grant funding and major donor income.

The fund enables the Trustees to make a planned and controlled use of unrestricted reserves in order to:

- bridge a clearly identified funding gap in adoption support services;
- ensure continuity of essential services to beneficiaries; and
- avoid unplanned or reactive use of general reserves.

The fund is intended to operate over a limited period, with planned expenditure levels set through the budgeting process and subject to regular monitoring.

As a designated fund, it remains unrestricted and under Trustees' control. The designation will be reviewed at least annually, and any unspent balance at the end of the planned period will be reassessed and either returned to general reserves or redesignated as appropriate. Movements on the fund are reported transparently in the financial statements.

**18. Contingent Liabilities**

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

**19. Related Parties**

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

During the year CCS Adoption Ltd paid fees of £ nil (2025 - £ nil) to related parties of the trustees.

Expenses of £31 (2025 £ nil) were reimbursed to the Trustees.

The Trustees, key management and related parties (one individual) made donations to the charity during the year of £20. (2025 - £248 by two individuals).

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

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

## 20. Operating Leases

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

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Payable within one year | 27,403 | 26,408 |
| Payable after one year | 4,567 | 4,419 |
| Total payable | 31,970 | 30,827 |

An operating lease for the office at The Park in Knowle West was entered into on 4th April 2023.
The initial term of this lease began on 1st June 2023 for 12 months. It has since been extended to 31st May 2027.
Thereafter the lease can be terminated by giving six months notice of termination.

## 21. Pension Costs

CCS Adoption Ltd's employers' and employees' pension contributions are paid into TPT's Growth Plan Series 4 and Flexible Retirement Plan. These are both Defined Contribution Plans. The employer contribution rate is 6% and the employee contribution rate is 5%.
Employees can make Additional Voluntary Contributions.
The employer contributions made during 2025/26 were £43,856 (2024/25 - £38,437)
The employee contributions made during 2025/26 were £35,978 (2024/25 - £31,892)

**22. The Growth Plan**

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

The Scheme is a multi-employer scheme which provides benefits to some 521 non-associated participating employers. The Scheme is a defined benefit scheme in the UK. It is not possible for CCS Adoption Ltd to obtain sufficient information to enable it to account for The Scheme as a defined benefit scheme. Therefore it accounts for The Scheme as a defined contribution scheme.

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

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

A full actuarial valuation for The Scheme was carried out at 30th September 2023. This valuation showed assets of £514.9 million, liabilities of £531.0 million and a deficit of £16.1 million. To eliminate this funding shortfall, the Trustee has asked the participating employers (521) to pay additional contributions to the scheme as follows:

Deficit contributions
From 1st April 2025 to 31st March 2028, £2.1m per annum - payable monthly.
Unless a concession has been agreed with the Trustee the term to 31st March 2028 applies.
The deficit contributions payable by the charity is a small portion of the above as detail in the contribution schedule.

Note that the scheme’s previous valuation was carried out with an effective date of 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

From 1st April 2022 to 31st January 2025, £3.312m per annum payable monthly.

**22. The Growth Plan (Cont.)**

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

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

| | 31/03/2026 | 31/03/2025 | 31/03/2024 |
|---|---|---|---|
| | £ | £ | £ |
| Present Value of provision | 3,921 | 5,750 | 1,926 |

Reconciliation of opening and closing provisions

| | 2026 | 2025 |
|---|---|---|
| | £ | £ |
| Provision at start of year | 5,750 | 1,926 |
| Unwinding of discount factor (interest expense) | 226 | 51 |
| Deficit contribution paid | (2,052) | (1,964) |
| Remeasurements - | | |
| impact of any change in assumptions | (3) | 36 |
| amendments to the contribution schedule | - | 5,701 |
| Provision at end of year | 3,921 | 5,750 |

Impact on Statement of Financial Activities

| | | |
|---|---|---|
| Interest expense | 226 | 51 |
| Remeasurements - | | |
| impact of any change in assumptions | (3) | 36 |
| amendments to the contribution schedule | - | 5,701 |
| | 223 | 5,788 |

Assumptions

| | 31/03/2026 | 31/03/2025 | 31/03/2024 |
|---|---|---|---|
| Rate of discount % per annum | 4.92% | 4.84% | 5.31% |

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

**22. The Growth Plan (Cont.)**

Deficit Contribution Schedule

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

| Year ending 31st March | 2026 | 2025 | 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Year 1 | 2,052 | 2,052 | 1,964 |
| Year 2 | 2,052 | 2,052 | |
| Year 3 | | 2,052 | |
| Year 4 | | | |
| | 4,104 | 6,156 | 1,964 |

If CCS Adoption Ltd ceased to participate in the scheme there would be a debt on withdrawal payable. TPT have estimated this debt on withdrawal as at 30th September 2025 to be £21,937 (30th September 2024 £29,934). As there are no plans to withdraw from the scheme this liability has not been accounted for.

**23. Post-Balance Sheet Events**

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

# CCS Adoption TAR & Financial Statements 2026

Final Audit Report 2026-09-18

| | |
|---|---|
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