

COMPANY REGISTRATION NUMBER NI50259

**ADOPT NI
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 MARCH 2010**

Charity Number XR16047

**ADOPT NI
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2010**

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ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2010

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2010.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Adopt NI
Charity registration number	XR16047
Company registration number	NI50259
	First Floor Imperial Buildings 72 High Street Belfast BT1 2BE
Registered office	First Floor Imperial Buildings 72 High Street Belfast BT1 2BE

THE TRUSTEES

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

S A McClelland
C H O'Hare
B Burns
E Manning
K Scott Harrison
A Chambers
A Mercer

C H O'Hare retired as a trustee on 31 July 2009.

B Burns retired as a trustee on 1 June 2009.

A Chambers retired as a trustee on 11 March 2010.

Secretary K Cushnahan

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Recruitment and Appointment of Board of Directors

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

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

Trustee Induction and Training

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

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

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

Risk Management

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

Organisational Structure and Guidance

The charity has a Board of Directors of no less than four members who meet bi-monthly and are responsible for the strategic direction and policy of the charity. Due to three resignations during the year the Board of Directors has, at present, four members from a variety of professional backgrounds relevant to the work of the charity.

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

In so far as it is complimentary to the charity's objects, the charity is guided by the relevant legislation in particular the Adoption (Northern Ireland) Order 1987, the Data Protection Act 1998, the Freedom of Information Act 2000, the Adoption and Children Act 2002, the Children (Leaving Care) Act (Northern Ireland) 2002, and the Protection of Children and Vulnerable Adults (Northern Ireland) Order 2003.

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

OBJECTIVES AND ACTIVITIES

The charity was established to provide the services of a support organisation, the main aim of which is to help adults deal with their feelings about the challenges that adoption can bring and, if necessary, to provide help with the tracing process. On 8th April 2008, the committee passed a special resolution to extend the charity's client population to include birth mothers who are at risk of losing or have lost children (still under 18 years) through adoption and adults who were brought up within the looked-after community.

The charity's objects and principal activities are to:

- Be a key player in providing a first class, user-lead, independent, regional support service for all those from, and involved with, the adoption and looked-after communities.
- Work in partnership with other support organisations and agencies to provide support which will empower members of the adoption and look-after communities to improve the quality of their lives and relationships through personal growth.

The main objectives and activities for the year continued to focus upon the provision of a first class support service for adults from the adoption and looked-after communities and those involved with them.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

ACHIEVEMENTS AND PERFORMANCE

On 2nd November 2009, Adopt moved into new offices in the city centre. The new offices afford us the space we need to develop our services.

The company continues to provide the services of a support organisation. In addition to providing information and advice, the charity provides the following support services:

- Support Groups
- One-to-One Support
- Counselling
- Intermediary Service
- Private Tracing
- ROTS (Regional Origins Tracing Service)
- Help to remain anonymous
- Specialist Library

Support Groups

The charity's support groups are self-financing, as members pay a small attendance contribution of £2 to cover the cost of refreshments and venue hire if applicable, The Regional Manager and/or a volunteer facilitate the groups. The charity currently runs two 'mixed' support groups which meet monthly in Belfast and Ballymena (open to adults with a connection to adoption: adoptees, their partners, birth parents, siblings, adoptive parents, etc). We also run a 'specific' support group for birth mothers only which meets bi-monthly in Belfast; we plan to set up other 'specific' support groups including a group for young adults with FASD (Foetal Alcohol Spectrum Disorders). Attendance at the Ballymena support group was on the low side with many meetings cancelled due to non attendance; the average attendance per meeting was four. Attendance at the Belfast group was relatively high for the year with an overall average of ten members per month.

One-to-One Support

This service is provided by the Regional Manager and selected volunteer. It is part funded by the DHSSPS in that they contribute towards the salary of the Regional Manager. One-to-one support offers individuals someone to talk to in confidence. It differs from counselling in its delivery, structure, purpose and style. We can also arrange for people to meet with someone else from within the adoption triangle e.g. an adoptee meeting up with a birth mother or another adoptee. The service is aimed at those who are not ready or do not want to attend a support group. It is free and open-ended, i.e. it is available as often and as long as the client needs the service. During this year, thirty-nine people accessed this service.

Counselling

Our counselling service is based in Belfast and is delivered by two qualified volunteer counsellors with experience in the field of adoption. We continue to develop our counselling service and received grants of £500 from Coca Cola and Enkalon Trust for the training of volunteers in counselling. During the year, our therapists counselled six clients, providing forty-eight sessions in total (averaging eight sessions per client).

Intermediary Service

Like the one-to-one service, the intermediary service is part funded by the DHSSPS in that the Regional Manager delivers this service. The service involves acting as an intermediary between a birth family member and an adult adoptee or adult who was looked-after, and facilitating a reunion where necessary. It offers both parties a safe way to communicate while protecting anonymity. During the year, we processed nine cases and facilitated two reunions.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

Private Tracing

This is another service that is part funded by the DHSSPS in that the Regional Manager is directly involved in the delivery of this service with the assistance of a volunteer. This tracing service is only open to adult adoptees and adults who have been looked-after. Clients do not receive any identifying information gathered by Adopt; identifying information can only be passed to a recognised intermediary. The client can use Adopt's intermediary service or nominate a registered adoption organisation to act as intermediary. Clients' files are held by Adopt in a fireproof filing cabinet for a period of three years after which time they are shredded. Thirty-one private tracing cases were processed this year.

ROTS

This project is funded by WHSSB and open to all social workers across Northern Ireland working in the Family and Childcare Teams (all statutory and two voluntary organisations). The service was initially only to be used to search on behalf of adoptees but it was agreed in 2008 that it should be broadened to include birth mothers and those who have been looked-after. Adopt processed one hundred and seventy-nine ROTS referrals this year, almost fifty percent above our target of one hundred and twenty referrals per annum.

Help to remain anonymous

If an adoptee or birth mother does not want to have contact, and does not want the other party to gain identifying information, Adopt will endeavour to assure the person feels confident that the other party will respect their wish to remain anonymous. We will work with the other party to help them accept the outcome.

Specialist Library

There is a section in Newry and Dungannon libraries devoted entirely to books on adoption issues, including a section for children. Portadown library has adoption books dispersed through all sections. Adopt supply the books to these libraries and the libraries manage the 'lend and return' of the books. These books may be accessed from any library in Northern Ireland.

FINANCIAL REVIEW

Against a backdrop of limited resources and insecurities over funding, it has been difficult to plan or develop our services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers, generated additional funding of £7,500 through grants from charitable trusts and £2,334 through charitable activities. The charity also succeeded in securing continued funding from DHSSPS and WHSSB, for the Regional Manager's salary and the ROTS project. Due to increased demand the grant awarded for the ROTS project is insufficient to cover the actual running costs, which results in what appears as an over-spend by Adopt. This has been addressed with the Western Board and they are seeking to source additional funding to cover the actual running costs.

ADOPT NI COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

PLANS FOR THE FUTURE

Subject to satisfactory funding arrangements, the charity intends to continue the activities outlined above by developing them in the forthcoming years. We aim to extend our support group provision by opening more mixed groups across the province, setting up groups for young adoptees (adolescents) and groups for people with FASD. We aim to develop our counselling service by increasing the number of counsellors and the areas they are available to work in. In addition, we aim to secure funding to recruit a caseworker to work directly with clients involved in tracing, intermediary and one-to-one work.

The development of Internet Discussion Forums is still ongoing. The first forum has been constructed; it can be accessed via our upgraded website. Volunteers, who will monitor the forums, are undergoing training in counselling. Souter Trust, Coca Cola, Northern Bank Employees, NIE Employees and Ulster Bank Employees all gave grants to fund the Discussion Forum Project. Grants received so far have covered the cost of computers and basic counselling training. The objective of setting up these regulated forums is to overcome geographical and emotional barriers, and allow as many people as possible to access support remotely and remain anonymous.

Lloyds TSB and Souter Trust part funded a part-time administrator- the successful candidate has been in post since 19th August 2009. We aim to secure continued funding to make the post permanent. The appointment of an administrator will enable the organisation to expand and meet the increasing volume of service users' needs and increased service demands.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of Adopt NI for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2010

RESPONSIBILITIES OF THE TRUSTEES *(continued)*

The trustees are responsible for keeping proper 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. The trustees 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.

INDEPENDENT EXAMINER

David Knox has been re-appointed as independent examiner for the ensuing year.

Registered office:
First Floor
Imperial Buildings
72 High Street
Belfast
BT1 2BE

Signed by order of the trustees

K CUSHNAHAN
Charity Secretary

7 July 2010

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF ADOPT NI

YEAR ENDED 31 MARCH 2010

I report on the accounts of the charity for the year ended 31 March 2010 set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees (who are also the directors of Adopt NI for the purposes of company law) are responsible for the preparation of the accounts. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper books of account are kept (in accordance with section 386 of the Companies Act 2006); and
- accounts are prepared which agree with the books of account and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Knox
Independent examiner

216/218 Holywood Road
Belfast
BT4 1PD

7 July 2010

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND
EXPENDITURE ACCOUNT)**

YEAR ENDED 31 MARCH 2010

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	2,341	–	2,341	3,185
Investment income	3	22	–	22	19
Incoming resources from charitable activities	4	<u>7,000</u>	<u>59,628</u>	<u>66,628</u>	<u>52,616</u>
TOTAL INCOMING RESOURCES		<u>9,363</u>	<u>59,628</u>	<u>68,991</u>	<u>55,820</u>
RESOURCES EXPENDED					
Charitable activities	5/6	(1,789)	(58,043)	(59,832)	(48,591)
Governance costs	7	<u>(6,079)</u>	<u>(1,585)</u>	<u>(7,664)</u>	<u>(6,206)</u>
TOTAL RESOURCES EXPENDED		<u>(7,868)</u>	<u>(59,628)</u>	<u>(67,496)</u>	<u>(54,797)</u>
NET INCOMING RESOURCES FOR THE YEAR	8	1,495	–	1,495	1,023
Total funds brought forward		<u>11,013</u>	–	<u>11,013</u>	<u>9,990</u>
TOTAL FUNDS CARRIED FORWARD		<u>12,508</u>	–	<u>12,508</u>	<u>11,013</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

BALANCE SHEET

31 MARCH 2010

	Note	2010 £	£	2009 £
FIXED ASSETS				
Tangible assets	10		3,695	1,473
CURRENT ASSETS				
Debtors	11	8,502		5,417
Cash at bank and in hand		18,910		26,249
		27,412		31,666
CREDITORS: Amounts falling due within one year	12	(14,550)		(20,726)
NET CURRENT ASSETS			12,862	10,940
TOTAL ASSETS LESS CURRENT LIABILITIES			16,557	12,413
CREDITORS: Amounts falling due after more than one year	13		(4,049)	(1,400)
NET ASSETS			12,508	11,013
FUNDS				
Restricted income funds	14		–	–
Unrestricted income funds	15		12,508	11,013
TOTAL FUNDS			12,508	11,013

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies (Northern Ireland) Order 1986 (the Order) relating to the audit of the financial statements for the year by virtue of Article 257A(1).

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the members of the committee on the 7 July 2010 and are signed on their behalf by:

S A McCLELLAND
Director

E MANNING
Director

ADOPT NI COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

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 Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor. Expenditure which meets the criteria is identified to the fund.

Incoming resources

- Voluntary income including grants that provide core funding and donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Activities for Generating Funds are commercial activities which are recognised as earned when the related goods and services are provided.
- Investment income is recognised on a receivable basis.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. It is recognised as earned as the related services or goods are provided. Grant income is included in this category provides funding to support projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is deferred when:
 - The donor specifies that the grant or funding must only be used in a future accounting period; or
 - The donor has imposed conditions which must be met before the organisation can incur expenditure.

ADOPT NI COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

1. ACCOUNTING POLICIES *(continued)*

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. 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 accountancy fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Depreciation

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

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

Fixed assets

All fixed assets are initially recorded at cost.

Deferred government grants

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

**ADOPT NI
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

2. VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Donations			
Donations	732	732	35
Other income			
Fundraising	1,359	1,359	1,860
Registration	45	45	45
Counselling & Support Groups	205	205	1,245
	<u>2,341</u>	<u>2,341</u>	<u>3,185</u>

3. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Bank interest receivable	<u>22</u>	<u>22</u>	<u>19</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Department of Health, Social Services and Public Safety	–	18,719	18,719	18,262
Western Health & Social Services Board	–	35,409	35,409	29,813
Other Grants	7,000	5,500	12,500	4,541
	<u>7,000</u>	<u>59,628</u>	<u>66,628</u>	<u>52,616</u>

5. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2010 £	Total Funds 2009 £
Co-ordinator salary & rent	–	39,518	39,518	28,058
Support costs	1,789	18,525	20,314	20,533
	<u>1,789</u>	<u>58,043</u>	<u>59,832</u>	<u>48,591</u>

6. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total Funds 2010 £	Total Funds 2009 £
Co-ordinator salary & rent	<u>39,518</u>	<u>20,314</u>	<u>59,832</u>	<u>48,591</u>

**ADOPT NI
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

7. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2010	Total Funds 2009
	£	£	£	£
Premises costs	4,111	1,050	5,161	4,239
Accountancy fees	617	535	1,152	1,058
Interest payable	4	–	4	26
Depreciation	3,697	–	3,697	1,583
Amortisation	(2,350)	–	(2,350)	(700)
	<u>6,079</u>	<u>1,585</u>	<u>7,664</u>	<u>6,206</u>

8. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging/(crediting):

	2010	2009
	£	£
Amortisation of intangible assets	(2,350)	(700)
Depreciation	<u>3,697</u>	<u>1,583</u>

9. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2010	2009
	£	£
Wages and salaries	50,836	37,594
Social security costs	–	–
	<u>50,836</u>	<u>37,594</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2010	2009
	No	No
Number of management staff	<u>1</u>	<u>1</u>

No employee received remuneration of more than £60,000 during the year (2009 - Nil).

**ADOPT NI
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

10. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer Equipment £	Total £
COST			
At 1 April 2009	6,241	5,285	11,526
Additions	–	5,919	5,919
At 31 March 2010	<u>6,241</u>	<u>11,204</u>	<u>17,445</u>
DEPRECIATION			
At 1 April 2009	6,241	3,812	10,053
Charge for the year	–	3,697	3,697
At 31 March 2010	<u>6,241</u>	<u>7,509</u>	<u>13,750</u>
NET BOOK VALUE			
At 31 March 2010	<u>–</u>	<u>3,695</u>	<u>3,695</u>
At 31 March 2009	<u>–</u>	<u>1,473</u>	<u>1,473</u>

11. DEBTORS

	2010 £	2009 £
Raffle Debtor	20	–
Other debtor	106	–
Other debtors	7,625	5,417
Prepayments	751	–
	<u>8,502</u>	<u>5,417</u>

12. CREDITORS: Amounts falling due within one year

	2010 £	2009 £
Bank loans and overdrafts	–	916
Taxation and social security	2,270	2,375
Deferred Grant Income	2,500	7,500
Other creditors	6,267	6,267
Accruals	3,513	3,668
	<u>14,550</u>	<u>20,726</u>

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

**ADOPT NI
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2010

13. CREDITORS: Amounts falling due after more than one year

	2010	2009
	£	£
Capital grant reserve	<u>4,049</u>	<u>1,400</u>

14. RESTRICTED INCOME FUNDS

	Incoming resources	Outgoing resources	Balance at 31 Mar 2010
	£	£	£
Restricted Funds	<u>59,628</u>	<u>(59,628)</u>	<u>–</u>

15. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2009	Incoming resources	Outgoing resources	Balance at 31 Mar 2010
	£	£	£	£
General Funds	<u>11,013</u>	<u>9,363</u>	<u>(7,868)</u>	<u>12,508</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Long term liabilities	Total
	£	£	£	£
Unrestricted Income Funds	<u>3,695</u>	<u>12,862</u>	<u>(4,049)</u>	<u>12,508</u>
Total Funds	<u>3,695</u>	<u>12,862</u>	<u>(4,049)</u>	<u>12,508</u>

17. RELATED PARTY TRANSACTIONS

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

18. COMPANY LIMITED BY GUARANTEE

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