

**CACH-ALL**  
**Financial Statements**  
**For the Year Ended 31 December 2017**

## Trustees' Annual Report

### Trustees

The trustees are responsible for the general control and management of CACH-ALL as part of the charity's Committee group. They are named as follows;

Janet Potts	Chair (appointed 12 March 2017)
Kieron Wilkinson	Chair (resigned 12 March 2017)
Sharon Charlton-Thomson	Secretary
Vicky Hornsby	Membership Secretary
Josie Malloy	Treasurer

### Trustees' Responsibilities

The trustees are responsible for:

- Preparing accounts that give a true and fair view of the charity's income and expenditure during the year and of its state of affairs at the end of the year.
- Preparing the Annual Trustees' Report in accordance with Part 8 of the Charities Act 2011 and the Charities Statement of Recommended Practice FRS 102

### Structure, Governance and Management

The organisation was set up in 1995 as a non-profit organisation and was governed by its own rules and regulations as amended by AGM from time to time. The members voted to achieve charitable status in March 2008. The charity is governed by its Constitution adopted on 17 October 2009 and amendments were approved at the AGM on 14 March 2010. Charity status was achieved on 29 March 2010. The charity was established as an Association and as such elects the trustees and such other Honorary Officers, collectively known as the Committee, at the Annual General Meeting. Casual vacancies are filled as necessary by the Committee and formal appointment is made at the following AGM. At the 2017 AGM a vote was taken to change the Constitution to allow families to join who have adopted from any overseas country to broaden the membership and to also support those families that had relied upon a similar charity 'OASIS' that closed down the previous year. The vote was passed with a high majority and the Constitution was altered accordingly and cleared with the Charities Commission along with the change of name from Children Adopted from China (CACH) to CACH-ALL.

### Objects of the Charity

To support and relieve the needs of families who have or are intending to adopt a child transnationally and/or transracially.

To advance the education of the public in short and long term issues related to transnational and transracial adoptions.

To advance the education of children transnationally and/or transracially adopted children and their families, and to provide facilities in the interests of social welfare and for recreation and leisure time occupation with the object of improving their conditions of life.



## Trustees' Annual Report (Continued)

### Main Achievements

The Chair is pleased to report another good year of progress for CACH in respect of support to the members, an increase in the Cach back grants being awarded to our adoptees, and reasonably well attended events.

In last year's report the Chair reported that a Special Resolution had been called to change the Constitution to allow families to become members who have adopted from any overseas country. The results of the vote were taken at the 2017 AGM and a resounding majority voted for this change together with the new name of CACH-ALL. A new Constitution was drawn up and accepted by the Charities Commission in June 2017.

### Regions and Cross Regional Fund

Local activities are proving ever hard to maintain. The regions continue to become less active and more have disbanded in this year. Active groups are being encouraged to continue and the regional payments for the year are the lowest ever at just £1,358 (2016 £2,589).

There was one cross region event (in the North West), compared to two in 2016. There had been a second designated fund set up for cross regional activities but the committee felt it would be more efficient administratively to provide funds for these events out of the general fund. As a consequence the balance of the cross regional fund at the end of 2017 of £285 has been transferred to the general fund and the cross regional fund closed.

### Cach Back Fund

The Cach Back fund has made a total of 8 grants this year. A smaller amount of income has been raised for the Cach Back fund from the Reunion - 'silent auction' and fund raising at the Picnic/Festival. The make up of this fund was looked at in detail by the committee at the year end.

This fund initially grew quickly as there were surplus's on the general fund between 2011 and 2014. When this happened the surplus's were allocated, at the committee's discretion, to the Cach Back fund.

For this current year, the overall income for the charity has become much lower and the charity has reported a deficit of £5,013. This has lowered the general reserves to just over £10K - the minimum required as per the reserves policy.

In order to maintain the charities sustainability the committee have decided to reverse the transfers from previous years of the annual surplus's and bring these amounts back into the general reserves. A transfer has thus been made of £17,278 out of the Cach Back fund and into the general fund.

The Cach Back fund is now standing at a balance of £9,360 and includes all donations that have been made specifically for this fund.

### General Fund

Reviewing the known risk factors for the organisation these continue to be listed as follows:

- Failure to adapt the organisation to deliver the programmes and activities' to retain membership
- Insufficient numbers attending the Reunion and Picnic causing income loss and extra charges
- Failure to recruit and embed new Officers onto the CACH-All Committee

The committee continue to keep these risk factors in mind at each and every committee meeting. The change in the Constitution hasn't as yet created the influx of new members that we were hoping for, or had indeed been lead to believe from our research. The membership numbers continue to fall and as of February 2018 stood at 503 families compared to approx. 540 in February 2017.

### Reunion

The Cach reunion is loved by many but still the numbers attending keep falling. All efforts continue to be made to advertise the event through the magazine, via social media and by separate leaflets being mailshot. The demographics of our membership are such that the adoptees are on average older, now that new adoptions are far less frequent. With busy lifestyles, school pressures and children becoming young adults and moving on then this is an inevitable fact. If numbers continue to fall then the format of the reunion will need to change drastically in order to retain the sustainability of the organisation.



## Trustees' Annual Report (Continued)

### Festival

The Picnic, renamed as the Festival had a lively atmosphere this year with the introduction of a live band on the Saturday night. A change in the pricing structure made it more affordable and with the good weather we had a relatively good turnout.

### Magazine

With a new magazine editor on board we have been able to publish 4 editions this year. This included one late edition from 2016 falling in to this year so we still average 3 editions a year.

The magazine is quite expensive to produce and then mail out so the committee are reviewing whether to continue in the same format or at least replace one of the editions with a newsletter style version that will be quicker to produce and be cheaper to post out. A maximum of 3 editions will be published annually, in line with previous practice.

### Designated Charity

The designated charity was usually one of 2 or 3 different charities that worked in China. CACH/CACH-ALL would allow the raffle proceeds at both the Reunion and Festival to be donated back to the designated charity. With a recent change in Chinese legislation these charities have had to cease their activities in China. Only Love Without Boundaries have been able to register under the new rules to operate in China. The committee have decided to no longer have a named 'designated charity' and all fund raising at the Reunion and Festival will be for the benefit of the Cach Back fund.

### Committee

Regarding the committee we had a change in Chair as Kieron stepped down at the AGM, and Janet Potts the previous magazine editor stepped forward into the role. Margaret Hunter, who was already an active member (Picnic/Festival organiser) has stepped in as the new magazine editor. The Reunion Organiser, Jo Evans stood down after another successful event and the role has now been shared as a team role. The team is headed up by Janet (Chair) and the trustees Josie (Treasurer), Vicky (membership secretary) and Sharon (Secretary). We are delighted to announce that we have 3 young adults/adoptees on the committee. Shirley Kirby has remained as the teen rep, her brother David has joined as the fund raising manager and Becky Parry has joined as vice-chair.

### Public Benefit

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustees' meetings and will continue to do this in future meetings. Looking forward to 2017/18 we will continue to provide ways for our member families to interact on a variety of levels through the Reunion, Festival and Regional activities. We will continue to look at the longer term issues of the security of CACH as an organisation and its ability to continue to meet its aims and objectives towards its current and future families. We will continue to look for ways to benefit the children of CACH and we will continue to support other charities doing work with children in China on an ad hoc basis and those supporting new adoptions.

### Finances

We saw a continued reduction (3.6%) in the membership subscriptions due to the continuing trend of families leaving the organisation as their families grow up and their needs change.

The reunion fees were down due to approx. 24-25 fewer families booking onto the event. The costs were kept to the agreed level of £18,500, and the shortfall for this event was covered by a combination of membership income and the charities core reserves.

The Picnic/Festival receipts were much lower due to a planned reduction of the fees to make it better value for money for the members.

## Trustees' Annual Report (Continued)

The Cach Back fund has been referred to earlier and the income received into it is made up as follows:

	2017	2016
Reunion silent auction	1,136	812
Cach stall & merchandise sales - reunion	482	350
OASIS donation on closure	0	3,882
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	1,618	5,044
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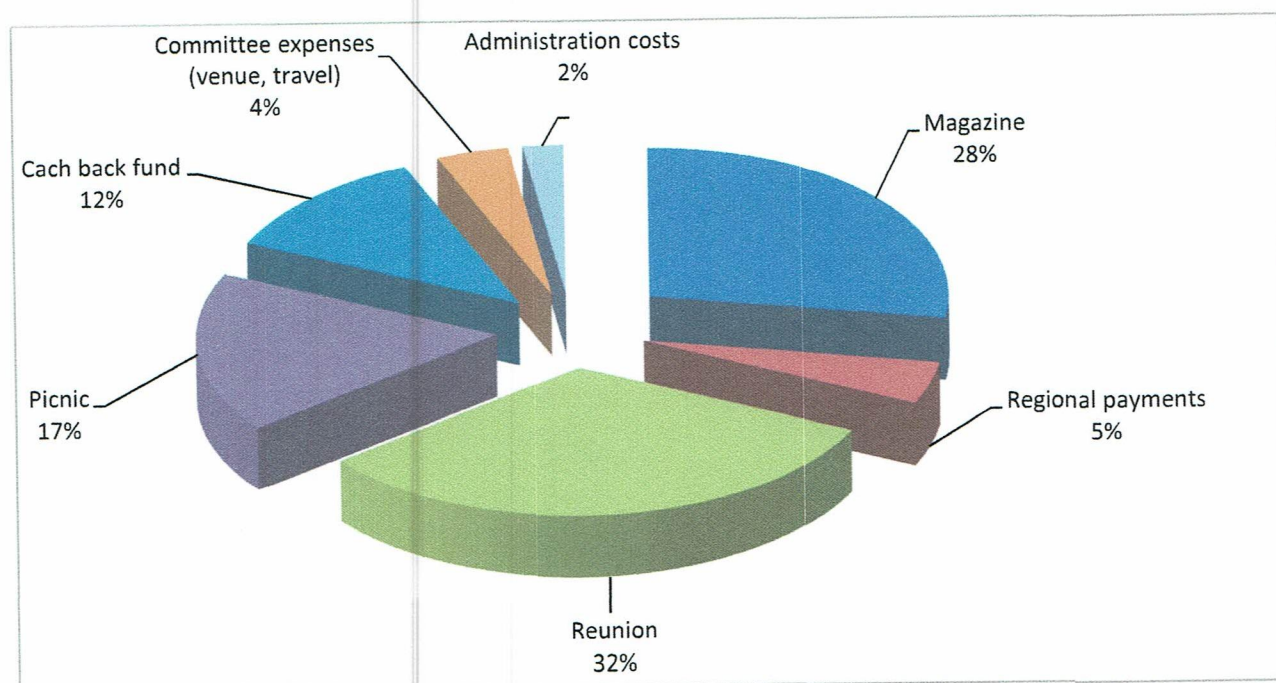
### Reserves Policy

The committee deem it prudent to maintain a reserve minimum of £10,000 in the general fund and have maintained this level at the end of 2017. The year's activities lead to a deficit of £5,013 but the decision to transfer monies from the Cach Back fund has meant that the reserves stood at £28,020 at the year end (2016: £15,470).

The income and expenditure has been detailed in on page 6 but the summary below shows a more concise summary of how exactly the members' subscriptions have been spent:

	2017	2016
Membership Income	18,480	19,175
Fundraising and gift aid	3,779	6,728
Magazine	(8,196)	(2,152)
Regional payments	(1,358)	(2,589)
Reunion	(9,610)	(7,750)
Picnic	(5,166)	(3,151)
Cach Back Fund	(3,506)	(1,000)
Committee - venue hire and travel costs	(1,160)	(1,417)
Admin (IT, bank charges, accountant)	(646)	(690)
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	(7,382)	7,154
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**Pie Chart of Expenditure for 2017**





**Statement of Financial Activities  
For the Year to 31st December 2017**

	Notes	Unrestricted Funds	Designated Funds	Total 2017	Unrestricted Funds	Designated Funds	Total 2016
		£	£	£	£	£	£
<b>Incoming resources</b>							
<b>Income and endowments from:</b>							
Donations and legacies	2	3,168	1,618	4,785	2,422	5,323	7,745
Charitable activities	3	27,915	0	27,915	31,578	0	31,578
Investments	4	23	0	23	20	0	20
<b>Total</b>		<b>31,105</b>	<b>1,618</b>	<b>32,723</b>	<b>34,020</b>	<b>5,323</b>	<b>39,343</b>
<b>Resources expended</b>							
<b>Expenditure on:</b>							
Charitable activities	5	36,119	3,986	40,105	30,910	1,279	32,189
<b>Total</b>		<b>36,119</b>	<b>3,986</b>	<b>40,105</b>	<b>30,910</b>	<b>1,279</b>	<b>32,189</b>
<b>Net income/(expenditure)</b>		<b>(5,013)</b>	<b>(2,368)</b>	<b>(7,382)</b>	<b>3,110</b>	<b>4,044</b>	<b>7,154</b>
<b>Transfers between funds</b>		<b>17,563</b>	<b>(17,563)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net movement in funds</b>		<b>12,550</b>	<b>(19,931)</b>	<b>(7,382)</b>	<b>3,110</b>	<b>4,044</b>	<b>7,154</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		15,470	29,290	44,761	12,360	25,246	37,607
<b>Total funds carried forward</b>		<b>28,020</b>	<b>9,359</b>	<b>37,379</b>	<b>15,470</b>	<b>29,290</b>	<b>44,761</b>

**Balance Sheet**  
**As at 31 December 2017**

	Notes	Unrestricted Funds £	Designated Funds £	Total 2017 £	Unrestricted Funds £	Designated Funds £	Total 2016 £
<b>Current assets</b>							
Debtors	6	1,724	0	1,724	2,107	0	2,107
Cash at bank and in hand		30,717	9,360	40,076	16,324	29,290	45,614
<b>Total current assets</b>		32,441	9,360	41,801	18,431	29,290	47,721
<b>Creditors: amounts falling due within one year</b>	7	4,422	0	4,422	2,960	0	2,960
<b>Total net assets</b>		28,019	9,360	37,379	15,471	29,290	44,761
<b>Funds of the Charity</b>	8						
Unrestricted funds		28,019	0	28,019	15,471	0	15,471
Designated funds	9	0	9,360	9,360	0	29,290	29,290
<b>Total Funds</b>		28,019	9,360	37,379	15,471	29,290	44,761

The trustees declare that they have approved the trustees report above.  
Signed on behalf of the charity's trustees

  
Janet Potts  
Chair

18/3/18  
Date

## Notes to the Accounts

### 1. Accounting Policies

#### *Basis of accounting*

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July 2014, and with the Charities Act 2011.

#### *Going concern*

There are no material events or conditions that cast any doubt on the charity's ability to continue as a going concern.

#### *Income*

Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees have sufficient certainty that they will receive the resources and the monetary value can be measured with sufficient reliability.

#### *Donations*

Donations are recognised in the SOFA when the general income definition criteria are met.

#### *Tax reclaims on donations*

Incoming resources from tax reclaims are included in the SOFA within the same financial year as to the donations to which they relate.

#### *Investment income*

This is included in the SOFA when receivable.

#### *Liability recognition*

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### *Debtors*

Debtors consist of amounts of expenditure prepaid for future periods.

#### *Creditors*

Creditors consist of expenditure relating to this financial year paid after the year end.

### 2. Income: Donations and Legacies

	Unrestricted Funds	Designated Funds	Total 2017	Total 2016
	£	£	£	£
Gift aid	1,724	0	1,724	1,507
Raised for the designated charity	1,029	0	1,029	1,017
Fundraising	0	1,618	1,618	1,162
Donations	414	0	414	4,059
	<b>3,168</b>	<b>1,618</b>	<b>4,785</b>	<b>7,745</b>



## Notes to the Accounts (Continued)

### 3. Income: Charitable Activities

	Unrestricted Funds	Designated Funds	Total 2017	Total 2016
	£	£	£	£
Membership subscriptions	18,480	0	18,480	19,175
Reunion receipts	8,890	0	8,890	10,627
Picnic receipts	545	0	545	1,776
	<b>27,915</b>	<b>0</b>	<b>27,915</b>	<b>31,578</b>

### 4. Income: Investments

	Unrestricted Funds	Designated Funds	Total 2017	Total 2016
	£	£	£	£
Bank interest received	23	0	23	20
	<b>23</b>	<b>0</b>	<b>23</b>	<b>20</b>

### 5. Expenditure: Charitable Activities

	Unrestricted Funds	Designated Funds	Total 2017	Total 2016
	£	£	£	£
Reunion	18,500	0	18,500	18,377
Magazine	8,196	0	8,196	2,152
Regional Payments	878	480	1,358	2,589
Picnic	5,711	0	5,711	4,927
Committee Expenses	1,160	0	1,160	1,417
Website/email services	131	0	131	178
Bank Charges	189	0	189	187
Donations - Designated charity	1,029	0	1,029	1,037
Donations - CACH Back	0	3,506	3,506	1,000
Independent examiner's fees	325	0	325	325
	<b>36,119</b>	<b>3,986</b>	<b>40,105</b>	<b>32,189</b>

### 6. Debtors

	Unrestricted Funds	Designated Funds	Total 2017	Total 2016
	£	£	£	£
Gift aid 2017	1,724	0	1,724	0
Reunion expenditure	0	0	0	2,107
	<b>1,724</b>	<b>0</b>	<b>1,724</b>	<b>2,107</b>

## Notes to the Accounts (Continued)

### 7. Creditors due within one year

	Unrestricted Funds	Designated Funds	Total 2017	Total 2016
	£	£	£	£
Regional payments	900	0	900	1,583
Due to designated charity	0	0	0	20
Accountants fees	325	0	325	325
Savings fund for reunion 2018	1,170	0	1,170	900
Misc	18	0	18	133
Net receipts for reunion 2018	579	0	579	0
Magazine - December 2017	1,430	0	1,430	0
	<b>4,422</b>	<b>0</b>	<b>4,422</b>	<b>2,961</b>

### 8. Funds of the Charity

	Balance brought forward	Income	Expenditure	Transfers	Balance carried forward
	£	£	£	£	£
Unrestricted funds	15,471	31,105	-36,119	17,563	28,019
Designated funds	29,290	1,618	-3,986	-17,563	9,360
	<b>44,761</b>	<b>32,723</b>	<b>-40,105</b>	<b>0</b>	<b>37,379</b>

### 8. Funds of the Charity (Previous Year)

	Balance brought forward	Income	Expenditure	Transfers	Balance carried forward
	£	£	£	£	£
Unrestricted funds	12,360	34,020	-30,910	0	15,471
Designated funds	25,246	5,323	-1,279	0	29,290
	<b>37,607</b>	<b>39,343</b>	<b>-32,189</b>	<b>0</b>	<b>44,761</b>



## Notes to the Accounts (Continued)

### 9. Designated Funds

	Total 2017	Total 2016
	£	£
Cach Back Fund	9,360	28,526
Cross Region Fund	0	765
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	9,360	29,291
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*Purpose of Cach Back Fund:*

Cach Back is the name given to the CACH-ALL Charity Award Scheme which has been set up to provide grants and bursaries to individuals or organisations who wish to undertake activities or projects which are in-line with the Aims and Objectives of CACH-ALL.

Applicants should normally be resident in the United Kingdom, will be aged between 16 and 24 and be either a member of CACH-ALL (Family or Young Adult Membership) or an Associated Organisation to CACH-ALL. Eligible activities for support could be Cultural Education; Programmes involving Cultural Heritage; Parenting, family welfare and development of children adopted from overseas; Overseas work programmes; language training or other projects such as advancing cultural awareness of, introducing and running educational or medical programmes overseas.

*Purpose of the Cross Region Fund:*

To support activities that cover more than one region and can be organised by a regional co-ordinator or any member opening up an event to regions other than their own. It was decided to close down this fund and to continue to support these activities from the core funds as and when they were applied for.

### 10. Trustees Remuneration and Expenses

None of the trustees have been paid any remuneration. Reimbursement of expenses incurred by trustees on behalf of the charity amounted to £1,160 (2016: £1,417).

**Detailed Income & Expenditure Statement  
For the Year Ended 31 December 2017**

	2017 Designated CACH Back	2017 Regional Fund	2017 General Fund	2017 Total
<b>INCOME</b>				
Membership subscriptions	0	0	18,480	<b>18,480</b>
Reunion receipts	0	0	8,890	<b>8,890</b>
Picnic receipts	0	0	545	<b>545</b>
Gift Aid	0	0	1,724	<b>1,724</b>
Fund raising - Reunion Auction	1,136	0	0	<b>1,136</b>
Fund raising - Designated Charity	0	0	1,029	<b>1,029</b>
Fund raising - Reunion & Festival	482	0	0	<b>482</b>
Merchandise income	0	0	0	<b>0</b>
Donations	0	0	414	<b>414</b>
Interest Received	0	0	23	<b>23</b>
	<b>1,618</b>	<b>0</b>	<b>31,105</b>	<b>32,723</b>
<b>EXPENDITURE</b>				
Reunion costs	0	0	18,500	<b>18,500</b>
Magazine	0	0	8,196	<b>8,196</b>
Regional payments	0	480	878	<b>1,358</b>
Picnic costs	0	0	5,711	<b>5,711</b>
Committee expenses	0	0	1,160	<b>1,160</b>
Website, hosting services etc	0	0	131	<b>131</b>
Bank charges	0	0	189	<b>189</b>
Donations to nominated charity	0	0	1,029	<b>1,029</b>
Grant paid - CACH Back	3,506	0	0	<b>3,506</b>
Accountant	0	0	325	<b>325</b>
	<b>3,506</b>	<b>480</b>	<b>36,119</b>	<b>40,105</b>
<b>Net Surplus / (Deficit)</b>	<b>(1,888)</b>	<b>(480)</b>	<b>(5,013)</b>	<b>(7,382)</b>
<b>Reserves at 1st Jan 2017</b>	28,526	765	15,470	44,761
Surplus / (Deficit) for the year	(1,888)	(480)	(5,013)	(7,382)
Transfers	(17,278)	(285)	17,563	0
<b>Reserves at 31st Dec 2017</b>	<b>9,360</b>	<b>0</b>	<b>28,020</b>	<b>37,379</b>



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILDREN ADOPTED FROM CHINA

I report on the accounts of the charity for the year ended 31 December 2017, which are set out on pages 6 to 12.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- I. examine the accounts under section 145 of the 2011 Act;
- II. to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- III. to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- I. the accounting records were not kept in accordance with section 130 of the Charities Act; or
- II. the accounts did not accord with the accounting records; or
- III. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts gave a 'true and fair' view which is not a matter considered as part of an independent examination.

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



M. Howarth ACA

Dated 27/02/18

Michael Howarth ACA  
Chartered Accountant  
And Independent Examiner  
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