

Charity registration number 1078636

Company registration number 03886023 (England and Wales)

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lucy Glass	
	Malcolm MacLellan (Treasurer)	
	Gareth Williams	
	Helen Wagner	
	Elizabeth Tarn	(Appointed 6 June 2023)
	Therese Patel	
	Sharon Scott (Chair)	(Appointed 15 January 2024)
	Julie Tisbury	(Appointed 15 January 2024)
Secretary	Elizabeth Tarn	
Chief executive	Elizabeth Coe	
Charity number	1078636	
Company number	03886023	
Registered office	5 Russell Place Nottingham NG1 5HJ	
Independent examiner	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA	

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

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NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024. The trustees, who are also directors of the National Association of Child Contact Centres for the purposes of company law and who served during the year and up to date of this report are set out on the legal and administrative page.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Structure, Governance and Management

NACCC Mission Statement:

Parenting shouldn't end when relationships do.

NACCC Vision:

A child contact service that works better for children.

NACCC Values Statement:

Improvement: NACCC will seek continual improvement in our work, to demonstrate leadership in our behaviours and professionalism in our external engagement. We will provide leadership, support and training to all child contact centres and volunteers to improve the quality of services for children.

Transparency: NACCC will be transparent in everything we do. In our practices as a charity and in our approach to operations and leadership.

Neutrality: NACCC will remain neutral at all times in our work with children, parent and wider family members. We will be non judgemental in our approach and handling of children and family situations and behaviours.

Empathy: We will remain, at all times, empathetic to the children and families we support. We aspire to create a culture, across accredited child contact centres and services, which is sympathetic and sensitive to the backgrounds, behaviours and situations of children and their wider families, while seeking constructive outcomes for each and every case.

Objectives and activities for the public benefit

The objects of the charity are:-

- Build further the quality and effectiveness of our volunteer run operations and seek to increase demand.
- Engage stakeholders demonstrating the need for continued child contact services in all parts of the UK and support its effective delivery.
- Identify and develop the effective use of resources, structure, and ways of working to meet the needs of the new strategy.
- Develop and execute a focused communications engagement approach to strengthen our reputation as the go to place for child contact issues, and to ensure continuing external support and funding.

NACCC is governed by a Board of Directors, all of whom are also Trustees of the Charity. There were four Board Meetings within the financial year and one day of Strategic Business Planning.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The operational management is vested in the Chief Executive, who is supported by the following staff:

- A full time Business Admin Manager
- A part time Administrator
- A full time Administrator
- A part time Finance Administrator
- A full time SRS Support Worker also responding to complaints, resigned from post December 2023.
- A full time Service Development Manager who is supported by a pool of self-employed assessors who ensure that Centres achieve accreditation and re-accreditation in a timely manner and in line with the national standards.

Public Benefit:

The trustees have regard to the Charity Commission's guidance on their legal duty in relation to the public benefit and are satisfied that the Charity delivers a public benefit and due regard is paid to the guidance on public benefit when deciding on what new projects the Charity should undertake.

Activities undertaken in furtherance of the charity's objectives

NACCC has a strategic plan, the objectives of which are:

1. Build further the quality of our volunteer run operations.
2. Engage key stakeholders demonstrating the need for continued contact centre services in all parts of the UK and support its effective delivery.
3. Identify the effective use of resources, structure and ways of working to meet the needs of the strategy.
4. Develop and execute a focused communications engagement approach to strengthen our reputation as the go to place for child contact issues, and to ensure continuing external support and funding.

Achievements and performance

The plan has been reviewed year on year. To date nearly all objectives have been achieved. There is one part of an objective that has not been achieved and there are some ongoing items. The part objective that could not be met was in the training section where it had been planned that the Service Development Officer, having done the Mental Health First Aid course would attend a training the trainer's course so that it would be possible to put together a training package that could be rolled out to centres a version of Mental Health First Aid lite. Unfortunately, Mental Health First Aid (England) have not run a course this year.

Ongoing items are supervision of assessors which will continue to be done on a regular basis both individually, and through peer supervision, on the coffee shop developed for assessors. Also, ongoing will be the engagement with Members of Parliament and this likely to be with a whole range of new MPs to raise awareness of Contact Centres and arrange visits for them. Engagement with key Stakeholders, the Family Justice Young People's Board, the Family Solutions Group, and the All-party Parliamentary Group continues.

Ministry of Justice Review

Whilst the Cordis Bright review was generally favourable to NACCC the Ministry of Justice wanted us to meet with the DA-POC (Domestic Abuse – Positive outcomes for Children) group which included members of the Ministry of Justice, Women's Aid, Cafcass, Cafcass Cymru, the Domestic Abuse Commissioners Office and Mrs. Justice Knowles, before it could be signed off. DA-POC were satisfied with the work we had done on our standards to make them more robust and signed the review off. Following that meeting, however, we have done work with Women's Aid to further improve our training on Domestic Abuse and Coercive Control.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

MoJ Supported Child Contact Centre Grant

Two years ago, Cafcass, who distributed a grant to contact centres across England decided they would not do it anymore. NACCC put in a bid to distribute this rather than it be commissioned out to an organisation who did not understand contact centres. This was achieved. NACCC did this effectively and efficiently and has now been asked to do it for a second year. It has generated some extra work and the MOJ have given us a management fee.

This year Wales has lost its funding from Cafcass Cymru (Welsh Government) and NACCC has been working with the MoJ in a bid to get some funding for Welsh Centres. They have said that this will not be possible this year, but it is under consideration for next year.

Judicial Protocol

The first Judicial Protocol was written in 2000 after extensive consultation and endorsed by the then President, Dame Elizabeth Butler-Sloss. It was designed to assist judges and magistrates in making orders when referring families to contact centres. In 2017, Sir James Munby amended the Protocol in response to developments in the family justice system and, in particular, to the number of inappropriate referrals being made. The protocol has had a further review by the current President of the Family Division Sir Andrew MacFarlane and is more extensive than previously, covering the work of supervised centres as well as supported centres and also includes draft orders that will further help the court.

Safe Referral System

The Safe Referral System has been discontinued. So, few centres were using it, the system was an expensive system which had existed since 2012 but needed patching constantly and required a complete rebuild. Following a consultation with staff and the centres which were using it, the decision was taken to discontinue. NACCC put in place multiple safeguards to support the centres who did use it and any difficulties have now been resolved.

Coffee Shops

The NACCC online Coffee Shop provides members with opportunities for learning as well as support. In the last year we have had presentations by Women's Aid, Restored Lives, Mediation, CAMHS, Our Family Wizard, Dad's Unlimited and Only Mums/Dads. In addition to presentations members bring issues that they are grappling with, and others suggest solutions.

Parenting Plan

NACCC have developed a new Parenting Plan along with Our Family Wizard. A parenting plan is for use by parents to help them agree on arrangements for their child/children. It aims to cover most of the issues that might arise after parents have separated so that they can co-parent effectively. The template is written to put a focus on the wellbeing and future of the children, and can be drawn up at any time, but the sooner plans are laid out the better as it sets out how parents are to manage co-parenting. The plan has been widely distributed and the feedback by users is positive. Whilst it is designed to work along with the Our Family Wizard App there is no requirement to use the App if parents do not want too. There is a cost to the App but if contact centre staff say there is a hardship issue the app would be given free of charge without question.

Journals and Articles

This year articles have been written for several journals. These were for the Archbishop's Commission on Families, for a French Journal on English and French models of Contact, and Resolution.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Magistrates Training and Pathfinder Event

NACCC has been asked to provide training for magistrates this year in Berkshire as well as arranging for them to visit centres. In addition, we did a presentation at the Pathfinder event in the West Midlands, to highlight the integral part contact centres play.

Following a review of family courts, it was found that an adversarial approach often worsened conflict between parents and could have a damaging effect on domestic abuse victims and children. As a result, a pilot was launched in two Court areas in England & Wales, with the aim of recognising the impact of domestic abuse within the court process.

The aim of the court is to take an investigative, multi-agency and problem-solving approach. This is done by sharing information between the court, local authority, police and agencies. Pathfinder courts are now being rolled out across the country.

Family Solutions Group

The Family Solutions Group was set up in January 2020. Its specific purpose was to make recommendations to the Private Law Working Group (the PrLWG) for improvements to the 'pre-court space' which can be implemented in the immediate or short-term. NACCC is a member of this group and the benefit to NACCC of being part of this group is that it raises the profile of the organisation but also it has helped the organisation to become recognised as an integral part of the system for helping parents and children going through separation. The Family Solutions Group is of benefit not only for highlighting the need to support families in the pre-court space but are also consulted on new Ministry of Justice initiatives.

Name Change

Following the paper on Language Matters produced by members of the Family Solutions Group, where the use of the word contact was considered by parents to be a sterile term that they did not want attributed to the time they had with their children. NACCC has struggled to find an alternative C in our name and have failed to come up with a satisfactory alternative. To this end we decided to consult the Family Justice Young People's Board. Their response was unequivocal. They said they preferred the term 'contact' as it does 'what it says on the tin'. 'Contact worker' and 'Contact centre' are words which the young people who were consulted understand. The young people thought that changing the word contact was conforming to an adult agenda and did not see a need for it.

Training

In the last year 2330 learning opportunities have been delivered by NACCC to members. This is a big achievement and is significantly higher than in previous years. This has been done through face-to-face sessions, e-learning and coffee shop presentations. Training materials are constantly being reviewed and updated. Several modules have now been CPD approved these include Domestic Abuse/Coercive Control and Enhanced and supported coordinator training. The DA/Coercive control will have to be approved again as changes have been made in accordance with the Women's Aid feedback which was greatly valued and enhances the quality and credibility of the training.

Statistics and trends

In terms of service provision, we are continuing to see a recovery following the pandemic, but this continues to be at a much slower pace for supported only centres where referrals have dropped to 59% of what they were pre-covid (2,195 referrals down from 3,723) and the number of children being helped at 53% (5,376 children down from 8,634). This may be due to supported contact centre closures, awareness dropping and that risks have increased for families during the pandemic resulting in them needing supervised contact instead of supported. We know that some supported only centres have been affected by low referral numbers this year which has resulted in some closing. NACCC is working with centres to help them raise awareness of their service in their communities.

Supervised contact provision appears to be thriving with referrals up at 146% compared with pre-covid and the number of children being helped at 148%.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

NACCC resources

The NACCC video Child of Separated Parents has been distributed and shown widely to a variety of audiences. All say it is powerful and some courts have suggested putting it on a loop in the court waiting areas. Also, a number of family solicitors have asked if they can put it on their website. The quality and relevance of the resources available on the NACCC website continue to be a high priority and is valued by all those that access the website.

Going Forward

NACCC will be looking to increase the number of trustees on the board through an open recruitment process to ensure that the vacant trustee positions are filled and to increase the staffing establishment to include a Communications Manager. Both intentions will help to fulfil NACCC's strategic plan's objectives in the next reporting period.

Trustees' responsibility statement

The trustees (who are also the directors of NACCC for the purposes of company law) are responsible for preparing the Report of the Trustees 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 situation 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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 companies auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Risk Review

In this reporting period the trustees carried out a review of NACCC's activities and the risks to which it may be exposed.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 4 and 6 months of the resources expended which equates to £139,000 to £209,000 in general funds based on budgeted 2024/25 expenditure. At this level the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At present the free reserves amount to £297,169.

Results for the Year

The detailed results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

The year ending March 2024 can be summarised as follows. This year resulted in a 0.3% decrease in overall income from the previous financial year (385,836 vs 387,032). The reduced number of accreditations/re-accreditations of centres in 2023-24 resulted in £31K lower income than in the previous year (£48K vs £79K) however increased membership fees (£107K vs £84K), trading and investment income compensated for the drop in cyclical accreditation fees.

Overall expenditure was 1% lower than in previous year (£352,021 vs £355,399). Reduced accreditation costs (£27K v £38K) reflected the lower number carried out. General Running expenses (£46K v £42K) and premises costs (£35K v £32K) were both around 10% up on previous year. Overall staff costs were virtually the same as previous year with the reduced number of staff in the last quarter of the year offsetting the cost of living increase.

The net effect of the above resulted in a £33,814 surplus compared to £31,633 surplus the previous year, this was far more favourable than the budgeted loss of £10,788. Whilst the last 2 financial years have yielded healthy surpluses the un-restricted reserves are still below pre-pandemic levels.

The report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Financial review

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lucy Glass	
Malcolm MacLellan (Treasurer)	
Lesley Jenkinson	(Resigned 5 September 2023)
Gareth Williams	
Helen Wagner	
Louise Hernon	(Resigned 11 March 2024)
Connie Wesley	(Resigned 5 September 2023)
Elizabeth Tarn	(Appointed 6 June 2023)
Therese Patel	
Sharon Scott (Chair)	(Appointed 15 January 2024)
Julie Tisbury	(Appointed 15 January 2024)
David Carpenter	(Resigned 6 June 2023)

The trustees' report was approved by the Board of Trustees.

Sharon Scott (Chair)

Trustee

Dated: 27 August 2024

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

I report to the trustees on my examination of the financial statements of National Association of Child Contact Centres (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Melvin Bailey FCCA DChA
for and on behalf of
Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated: 28 August 2024

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	1,953	192,000	193,953	205,185
Charitable activities	3	181,906	-	181,906	180,947
Investments	4	9,377	-	9,377	900
Other income	5	600	-	600	-
Total income		193,836	192,000	385,836	387,032
<u>Expenditure on:</u>					
Raising funds	6	9,061	48,977	58,038	59,342
Charitable activities	7	149,514	144,469	293,983	296,057
Total expenditure		158,575	193,446	352,021	355,399
Net income/(expenditure) for the year/ Net movement in funds		35,261	(1,446)	33,815	31,633
Fund balances at 1 April 2023		261,908	4,446	266,354	234,721
Fund balances at 31 March 2024		297,169	3,000	300,169	266,354

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<u>Income and endowments from:</u>				
Donations and legacies	2	2,809	202,376	205,185
Charitable activities	3	180,947	-	180,947
Investments	4	900	-	900
Total income		<u>184,656</u>	<u>202,376</u>	<u>387,032</u>
<u>Expenditure on:</u>				
Raising funds	6	<u>13,259</u>	<u>46,083</u>	<u>59,342</u>
Charitable activities	7	<u>132,593</u>	<u>163,464</u>	<u>296,057</u>
Total expenditure		<u>145,852</u>	<u>209,547</u>	<u>355,399</u>
Gross transfers between funds		1,445	(1,445)	-
Net income/(expenditure) for the year/ Net movement in funds		40,249	(8,616)	31,633
Fund balances at 1 April 2022		<u>221,659</u>	<u>13,062</u>	<u>234,721</u>
Fund balances at 31 March 2023		<u><u>261,908</u></u>	<u><u>4,446</u></u>	<u><u>266,354</u></u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		7,843		2,849
Current assets					
Debtors	14	54,903		48,092	
Cash at bank and in hand		384,122		360,745	
		<u>439,025</u>		<u>408,837</u>	
Creditors: amounts falling due within one year	15	<u>(146,699)</u>		<u>(145,332)</u>	
Net current assets			292,326		263,505
Total assets less current liabilities			<u>300,169</u>		<u>266,354</u>
Income funds					
Restricted funds	19		3,000		4,446
Unrestricted funds			297,169		261,908
			<u>300,169</u>		<u>266,354</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 August 2024

Malcolm MacLellan (Treasurer)
Trustee

Company registration number 03886023

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

National Association of Child Contact Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Russell Place, Nottingham, NG1 5HJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds which have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The Charity receives government grants. Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance related conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of obligation can be measured reliably. It is categorised under the following headings:

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

Expenditure on charitable activities includes those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Computer equipment	33% straight line
Fixtures, fittings and equipment	25% straight line

1.7 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.8 Retirement benefits

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.9 Leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.10 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations	1,953	-	1,953	2,159	-	2,159
Supported recaccreditations	-	-	-	650	-	650
Education Trust	-	-	-	-	400	400
The Peoples Post Code Lottery	-	-	-	-	9,976	9,976
Ministry of Justice CYPF	-	192,000	192,000	-	192,000	192,000
	<u>1,953</u>	<u>192,000</u>	<u>193,953</u>	<u>2,809</u>	<u>202,376</u>	<u>205,185</u>

3 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	106,799	83,683
Enhanced accreditation and re-accreditation fees	47,820	78,560
Conference & training fees	7,715	5,600
Primary purpose trading income	10,698	4,244
Services to members, including CRB checks	2,932	1,980
Income from Safe Referrals	5,942	6,880
	<u>181,906</u>	<u>180,947</u>

4 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest receivable	<u>9,377</u>	<u>900</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Other income

	Unrestricted funds	Total
	2024 £	2023 £
Net gain on disposal of tangible fixed assets	600	-
	<u>600</u>	<u>-</u>

6 Raising funds

	2024 £	2023 £
Premises costs	7,695	7,222
Travel and subsistence	391	94
Stationery, postage and telephone	975	911
Consultancy and agency fees	-	5,032
Staff costs	48,977	46,083
	<u>58,038</u>	<u>59,342</u>
	<u>58,038</u>	<u>59,342</u>
Analysis by fund		
Unrestricted funds	9,061	13,259
Restricted funds	48,977	46,083
	<u>58,038</u>	<u>59,342</u>
	<u>58,038</u>	<u>59,342</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Total 2024 £	Total 2023 £
Staff costs	164,762	169,257
Depreciation and impairment	2,848	4,427
Operating lease - Land & buildings	15,193	12,762
Operating lease - Plant & machinery	931	2,522
Office premises costs	27,086	25,173
Information, education and promotion	4,944	4,506
DBS check fees	3,197	2,014
Accreditation assessors	26,590	37,994
Conference costs	-	649
Travel and subsistence	1,763	1,965
Consultancy and agency fees	9,036	755
Training	3,232	4,571
Stationery, postage and telephone	3,898	3,876
Bad debt write off	-	(2,118)
Bank charges	142	121
	<u>263,622</u>	<u>268,474</u>
Share of governance costs (see note 8)	30,361	27,583
	<u>293,983</u>	<u>296,057</u>
Analysis by fund		
Unrestricted funds	149,514	132,593
Restricted funds	144,469	163,464
	<u>293,983</u>	<u>296,057</u>

8 Governance costs

	2024 £	2023 £
Staff costs	23,705	22,243
Independent examination fees	2,000	1,800
Independent examiners fees for other services	2,986	2,256
Insurance	363	117
Committee expenses	1,307	1,167
	<u>30,361</u>	<u>27,583</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9	Net movement in funds	2024	2023
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Fees payable to the company's independent examiners for the independent examination of the company's financial statements	2,000	1,800
	Depreciation of owned tangible fixed assets	2,612	4,427
	Profit on disposal of tangible fixed assets	(600)	-
	Operating lease rentals - Land and buildings	15,193	12,762
	Operating lease rentals - Plant and machinery	931	2,522
		<u> </u>	<u> </u>

10 Trustees

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

The reimbursement of trustees expenses was as follows:

	2024	2023	2024	2023
	Number	Number	£	£
Travel & subsistence	7	8	1,307	1,167
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Employees

The total staff costs and employees benefit's was as follows:

	2024	2023
	£	£
Wages and salaries	208,630	208,183
Social security costs	15,787	16,224
Other pension costs	13,027	13,176
	<u> </u>	<u> </u>
	237,444	237,583
	<u> </u>	<u> </u>

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	54,161	51,176
	<u> </u>	<u> </u>

No employee received emoluments of more than £60,000 (2023 :None).

Number of employees

The average monthly numbers of employees and full time equivalent (FTE) during the year was as follows:

2024	2024	2023	2023
Number	FTE	Number	FTE
7	5	7	5
<u> </u>	<u> </u>	<u> </u>	<u> </u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Computer equipment	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2023	22,721	7,438	30,159
Additions	7,842	-	7,842
Disposals	(2,670)	(5,843)	(8,513)
At 31 March 2024	27,893	1,595	29,488
Depreciation and impairment			
At 1 April 2023	20,655	6,891	27,546
Depreciation charged in the year	2,208	404	2,612
Eliminated in respect of disposals	(2,670)	(5,843)	(8,513)
At 31 March 2024	20,193	1,452	21,645
Carrying amount			
At 31 March 2024	7,700	143	7,843
At 31 March 2023	2,301	548	2,849

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	39,239	36,887
Prepayments and accrued income	15,664	11,205
	54,903	48,092

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		6,924	6,010
Deferred income	17	107,429	97,777
Trade creditors		5,204	10,556
Other creditors		21,920	21,920
Accruals		5,222	9,069
		<u>146,699</u>	<u>145,332</u>

16 Funds received as agent

During the period under review £450,000 (2023: £450,000) was received from the Ministry of Justice. £439,438 (2023: £423,934) of the funds received were paid out to recipients in accordance with the directions of the Ministry of Justice. Administration fees of £10,562 (2023: £4,106) were received in relation to this agreement.

As at the year end £21,900 (2023: £21,900) is included within other creditors, note 14.

17 Deferred income

	2024 £	2023 £
At 1 April 2023	97,777	86,004
Increase in year	107,429	97,777
	<u>205,206</u>	<u>183,781</u>
Released in year	(97,777)	(86,004)
	<u>107,429</u>	<u>97,777</u>

Deferred income comprises advanced invoicing of membership subscriptions and enhanced accreditations.

18 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Although the scheme is a defined contribution scheme, employees paid into a growth plan series 3 prior to October 2013. The debt on withdrawal from the scheme amounts to £8,173 (2023 - £10,041) as shown on the most recent growth plan report dated 30 September 2023 (2023 - 30 September 2022).

The amount recognised as an expense in the period in respect of defined contribution schemes was £13,027 (2023 - £13,176).

The defined liability is allocated to restricted funds.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

19	Restricted funds	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
		£	£	£	£	£	£	£	£
	Ministry of Justice CYPF Grant	-	192,000	(192,000)	-	-	192,000	(192,000)	-
	City Bridge Trust	1,445	-	-	(1,445)	-	-	-	-
	Edward Cadbury Trust	3,000	-	-	-	3,000	-	-	3,000
	National Lottery - Giving Children a Voice	5,032	-	(5,032)	-	-	-	-	-
	Clothworkers Foundation	3,585	-	(2,139)	-	1,446	-	(1,446)	-
	The Peoples Post Code Lottery	-	9,976	(9,976)	-	-	-	-	-
	Education Trust	-	400	(400)	-	-	-	-	-
		13,062	202,376	(209,547)	(1,445)	4,446	192,000	(193,446)	3,000

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds

(Continued)

Purposes of restricted funds

The Ministry of Justice Grant was to fund NACCC's running costs to help improve outcomes for children, young people and families through the use of child contact centres.

The City Bridge Trust Fund is research project into the use of child contact centres by Black, Asian, and other minority families, and to support centres in London following inspections by the FJYPB. The balance brought forward is an historic balance from a funder no longer in existence and has been transferred to unrestricted reserves.

The Trustees of the Edward Cadbury have provided the funding towards the costs of recruiting part-time Support Workers to work with contact centres and at risk families in the West Midlands.

The National Lottery grant was provided to fund the production of a short film giving a voice to children whose parents are facing separation.

The Clothworkers Foundation grant was provided to NACCC to provide IT equipment and greatly support remote working due to the pandemic and the restrictions with in person contact.

The Peoples Post Code Lottery - used to fund a social worker providing early intervention to support the wellbeing of children whose parents are going through separation or are already separated and are referred to a NACCC contact centre in the East Midlands.

The Education Trust funding was towards training costs and has been fully utilised during the year.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	7,324	519	7,843	1,585	1,264	2,849
Current assets/(liabilities)	289,845	2,481	292,326	260,323	3,182	263,505
	<u>297,169</u>	<u>3,000</u>	<u>300,169</u>	<u>261,908</u>	<u>4,446</u>	<u>266,354</u>

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	15,000	15,409
Between two and five years	18,750	33,750
	<u>33,750</u>	<u>49,159</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.