

Knock Child Contact Centre

Northern Ireland · Charity number 101434

Details

Known as	KCCC
Status	Received
Company number	608957
Registered	2016-02-16
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	53 Kings Road Belfast BT5 6jh BT5 6JH
Phone	07847733699
Email	knock.contact@gmail.com
Website	www.knockccc.org.uk

Activities

Purposes: The Company is established to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit, but in particular through the provision of a safe, friendly and neutral environment to facilitate contact.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Counselling/support

Who the charity helps: Children (5-13 year olds), Parents, Preschool (0-5 year olds), Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£98,231	£90,841	£0	3

Trustees

Name	Role	Appointed
Joan Davis		
Lynne Mounstephen		
Mr Andrew Spratt		
Mr Raymond Calvert		
Mr William Stephen Curragh		
Mrs Jill Spratt		
Ms Lauren Spiers		

Knock Child Contact Centre

Northern Ireland - Charity number 101434

Accounts

Company registration number: NI608957

Charity registration number: 101434

Knock Child Contact Centre

(A company limited by guarantee)

Annual Report and Financial Statements for the Year Ended 31 March 2025

Knock Child Contact Centre

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 21

Knock Child Contact Centre

Reference and Administrative Details

Chairman	A Spratt
Trustees	R Prytherch W S Curragh J Spratt A Spratt R Calvert L Spiers J Davis L Mounstephen J Hamilton
Secretary	R Calvert
Charity Registration Number	101434
Company Registration Number	NI608957
Registered Office	53 King's Road Belfast Down BT5 6JH
Auditor	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH
Bankers	Danske Bank Donegall Square West Belfast BT1 6JS

Knock Child Contact Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	R Prytherch
	W S Curragh
	J Spratt
	A Spratt
	R Calvert
	L Spiers
	J Davis (appointed 12 December 2024)
	L Mounstephen (appointed 15 September 2025)
	J Hamilton
Chairman:	A Spratt
Secretary:	R Calvert

Structure, governance and management

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 9 September 2011 and is a registered charity number NIC101434. The governing instruments are the Memorandum and Articles of Association, which state the objects of the company and detail the rules by which it will operate.

Appointment of Directors

The Directors are elected under the terms of the Articles of Association. Directors shall be appointed and/or re-appointed annually at the AGM. Serving Directors have the power to appoint any person as an additional Director; the number of Directors shall not be subject to any maximum but shall not be less than three. All Directors shall be subject to a review every two years and shall retire from office if so requested by a majority of the Board of Directors.

Risk management

The board of directors has examined and assessed the major risks to which the Centre is exposed, in particular those related to the operations and finances of the Centre and are satisfied that adequate systems are in place to mitigate any exposure to the major risks.

Purpose and public benefit

The Company is established to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit, but in particular through the provision of a safe, friendly and neutral environment to facilitate contact. Public benefit is a legal requirement of every organisation established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

Key management

The key management of the charity comprise the Trustees and the centre co-ordinators.

The Trustees do not receive remuneration. The salaries of the centre co-ordinators is included in note 8 to the accounts.

Objectives and activities

Maintaining a service to children and families at Knock Child Contact Centres incorporating Knock, Bangor and Newtownards Child Contact Centres.

Knock Child Contact Centre

Trustees' Report (continued)

Maintaining links with other Child Contact Centres via the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners and Executive Forums.

Ensuring consistency of practice through engagement with and attainment of accreditation through the NINCCC Quality Management process and through sharing of best practice within the NINCCC Practitioners Forum.

Providing support and assistance to other agencies and individuals seeking to develop Child Contact Centres in Northern Ireland.

Ensuring the long-term sustainability of Knock Child Contact Centre through engagement with existing and potential funders

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Belfast Centre's usage for the year was as follows:

	2025	2024
Families	46	45
Children	69	60
Family visits	473	543
Children's visits	605	718

The Newtownards Centre's usage for the year was as follows:

	2025	2024
Families	29	33
Children	44	45
Family visits	193	258
Children's visits	286	356

The Bangor Centre's usage for the year was as follows:

	2025	2024
Families	28	23
Children	41	31
Family visits	180	126
Children's visits	241	138

Centres continue to engage in relevant training programmes with the wider NINCCC Practitioners forum providing opportunities to develop relevant skills and expertise.

Financial review

The company is reporting a surplus of £7,390 (2024: surplus of £18,483).

The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities.

The directors gratefully acknowledge the grants, donations and support from the following:

Knock Child Contact Centre

Trustees' Report (continued)

DHSSPS (via Belfast and South Eastern HSC Trusts)

Knock Presbyterian Church

Orangefield Presbyterian Church

1st Bangor Presbyterian Church

Strean Presbyterian Church, Newtownards

Going Concern

After reviewing the Charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Reserves policy

It is the policy of the Centre to maintain unrestricted funds, which are the free reserves of the Centre, at a level, which equates to approximately three months unrestricted expenditure. At 31 March 2025 the level of unrestricted reserves equated to approximately five months unrestricted expenditure.

Plans for future periods

Future developments are monitored and approved by the board of directors. These include:

- Ensuring a funding strategy is in place to provide long-term sustainability;
- Review and restructuring of staff levels to manage risk and ensure ongoing delivery of service;
- Preparation and move of centre to new location during major period of refurbishment at Knock PC;
- Preparation for and completion of NINCCC re-accreditation;
- Planning and delivery of open days for stakeholders and other key interested parties;
- Ensuring the continued efficient and effective running of the Centre offering a valued and cost-effective service to children and their families;
- Ensuring the board of directors continues to have the appropriate skills to manage the organisation;
- Meeting with the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners Forum to share and agree best practice;
- Participating as members of NINCCC and achieving and maintaining accreditation standards ensuring consistency and ongoing improvement of practice;
- Ongoing liaison with key stakeholder groups (Solicitors, Court Officers and Judiciary) to improve the efficiency and delivery of our service;
- Engaging with relevant forums or other charitable bodies to ensure that our service benefits from and offers benefit to the wider voluntary sector;
- Continuing to work in partnership with Belfast and South Eastern Trusts to provide Child Contact Centre Services.

Funds held as custodian trustee

No funds are held as custodian on behalf of others.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

Knock Child Contact Centre

Trustees' Report (continued)

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees. The Independent Auditor's Report was unqualified. The Trustees at the time when this Trustee's report is approved has confirmed that:

- so far as that the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The annual report was approved by the trustees of the charity on 15 December 2025 and signed on its behalf by:

SIGNED SECURELY
Raymond Calvert
18/12/2025 at 2:36:19 PM UTC

.....
R Calvert
Company secretary and trustee

Knock Child Contact Centre

Independent Auditor's Report to the Members of Knock Child Contact Centre

Opinion

We have audited the financial statements of Knock Child Contact Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted accounting Practice; And
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Knock Child Contact Centre

Independent Auditor's Report to the Members of Knock Child Contact Centre (continued)

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Charitable Company is complying with those frameworks by making enquiries of management to understand how the Charitable Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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

- identification of related parties;
- making enquiries of management regarding where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place within the company to mitigate the risk of fraud and noncompliance with laws and regulations;

To address the risk of fraud, override of controls and non-compliance with laws and regulations, we performed analytical procedures to identify any unusual or unexpected related party relationships, tested journal entries to identify unusual transactions, investigated any significant or unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were suggestive of potential bias.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Knock Child Contact Centre

Independent Auditor's Report to the Members of Knock Child Contact Centre (continued)

SIGNED SECURELY
Jonathan Bethel
18/12/2025 at 10:12:42 AM UTC

.....
Jonathan Bethel (Senior Statutory Auditor)
For and on behalf of Miscampbell & Co, Statutory Auditor

6 Annadale Avenue
Belfast
BT7 3JH

15 December 2025

Knock Child Contact Centre

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Charitable activities	3	<u>98,231</u>	<u>-</u>	<u>98,231</u>	<u>93,476</u>
Total income		<u>98,231</u>	<u>-</u>	<u>98,231</u>	<u>93,476</u>
Expenditure on:					
Charitable activities	4	<u>(90,841)</u>	<u>-</u>	<u>(90,841)</u>	<u>(74,993)</u>
Total expenditure		<u>(90,841)</u>	<u>-</u>	<u>(90,841)</u>	<u>(74,993)</u>
Net income		<u>7,390</u>	<u>-</u>	<u>7,390</u>	<u>18,483</u>
Net movement in funds		7,390	-	7,390	18,483
Reconciliation of funds					
Total funds brought forward		<u>79,072</u>	<u>950</u>	<u>80,022</u>	<u>61,539</u>
Total funds carried forward	14	<u><u>86,462</u></u>	<u><u>950</u></u>	<u><u>87,412</u></u>	<u><u>80,022</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

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

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

The funds breakdown for 2024 is shown in note 14.


Knock Child Contact Centre

Registration number: NI608957

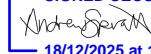
Balance Sheet as at 31 March 2025

	Note	31 Mar 2025 £	31 Mar 2024 £
Fixed assets			
Tangible assets	10	1,371	1,121
Current assets			
Debtors	11	12,093	-
Cash at bank and in hand	12	<u>81,854</u>	<u>85,488</u>
		93,947	85,488
Creditors: Amounts falling due within one year	13	<u>(7,906)</u>	<u>(6,587)</u>
Net current assets		<u>86,041</u>	<u>78,901</u>
Net assets		<u><u>87,412</u></u>	<u><u>80,022</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		950	950
Unrestricted income funds			
Unrestricted funds		<u>86,462</u>	<u>79,072</u>
Total funds	14	<u><u>87,412</u></u>	<u><u>80,022</u></u>

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 15 December 2025 and signed on their behalf by:


SIGNED SECURELY
18/12/2025 at 9:41:09 AM UTC

.....
W S Curragh
Trustee


SIGNED SECURELY
18/12/2025 at 11:17:35 AM UTC

.....
A Spratt
Chairman and trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

53 King's Road
Belfast
Down
BT5 6JH

These financial statements were authorised for issue by the trustees on 15 December 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008, 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Basis of preparation

Knock Child Contact Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The specific policies set out below are applied to particular categories of income.

Donations and legacies

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Grants receivable

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Accounting policies (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Accounting policies (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Defined contribution pension plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Accounting policies (continued)

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds	Total 2025
	£	£
Child contact services	98,231	98,231
	Unrestricted funds	Total 2024
	£	£
Child contact services	93,476	93,476

4 Expenditure on charitable activities

	Unrestricted funds	Total 2025	Total 2024
Note	£	£	£
Child contact services	15,238	15,238	10,573
Depreciation, amortisation and other similar costs	965	965	560
Staff costs	73,218	73,218	62,500
Governance costs	1,420	1,420	1,360
	<u>90,841</u>	<u>90,841</u>	<u>74,993</u>
	Activity undertaken directly	2025	2024
	£	£	£
Child contact services	<u>85,811</u>	<u>85,811</u>	<u>73,633</u>

5 Analysis of governance and support costs

Governance costs

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

5 Analysis of governance and support costs (continued)

Governance costs (continued)

	Unrestricted funds £	Total funds £
Audit fees		
Audit of the financial statements	1,420	1,420
Total for 2025	<u>1,420</u>	<u>1,420</u>
Total for 2024	<u>1,360</u>	<u>1,360</u>

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	31 Mar 2025 £	31 Mar 2024 £
Audit fees	1,420	1,360
Depreciation of fixed assets	965	560

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	31 Mar 2025 £	31 Mar 2024 £
Staff costs during the year were:		
Wages and salaries	71,447	60,846
Pension costs	1,771	1,654
	<u>73,218</u>	<u>62,500</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	31 Mar 2025 No	31 Mar 2024 No
Service delivery	<u>3</u>	<u>3</u>

2 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,771 (2024 - £1,654).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £59,712 (2024 - £57,907).

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	7,652	7,652
Additions	1,215	1,215
At 31 March 2025	<u>8,867</u>	<u>8,867</u>
Depreciation		
At 1 April 2024	6,531	6,531
Charge for the year	965	965
At 31 March 2025	<u>7,496</u>	<u>7,496</u>
Net book value		
At 31 March 2025	<u>1,371</u>	<u>1,371</u>
At 31 March 2024	<u>1,121</u>	<u>1,121</u>

11 Debtors

	31 Mar 2025 £	31 Mar 2024 £
Other debtors	<u>12,093</u>	<u>-</u>

12 Cash and cash equivalents

	31 Mar 2025 £	31 Mar 2024 £
Cash at bank	<u>81,854</u>	<u>85,488</u>

13 Creditors: amounts falling due within one year

	31 Mar 2025 £	31 Mar 2024 £
Accruals	<u>7,906</u>	<u>6,587</u>

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
Unrestricted funds	79,072	98,231	(90,841)	86,462
Restricted funds				
Information material fund	500	-	-	500
Parenting training find	400	-	-	400
Legal fees fund	50	-	-	50
Total restricted funds	950	-	-	950
Total funds	80,022	98,231	(90,841)	87,412
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
Unrestricted funds	60,589	93,476	(74,993)	79,072
Restricted				
Information material fund	500	-	-	500
Parenting training find	400	-	-	400
Legal fees fund	50	-	-	50
Total restricted funds	950	-	-	950
Total funds	61,539	93,476	(74,993)	80,022

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	1,371	-	1,371
Current assets	92,997	950	93,947
Current liabilities	(7,906)	-	(7,906)
Total net assets	86,462	950	87,412

Knock Child Contact Centre

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Analysis of net assets between funds (continued)

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	1,121	-	1,121
Current assets	84,538	950	85,488
Current liabilities	<u>(6,587)</u>	<u>-</u>	<u>(6,587)</u>
Total net assets	<u>79,072</u>	<u>950</u>	<u>80,022</u>

16 Related party transactions

There were no related party transactions in the year.

Knock Child Contact Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Charitable activities	98,231	93,476
Total income	<u>98,231</u>	<u>93,476</u>
Expenditure on:		
Charitable activities	(90,841)	(74,993)
Total expenditure	<u>(90,841)</u>	<u>(74,993)</u>
Net income	<u>7,390</u>	<u>18,483</u>
Net movement in funds	7,390	18,483
Reconciliation of funds		
Total funds brought forward	<u>80,022</u>	<u>61,539</u>
Total funds carried forward	<u><u>87,412</u></u>	<u><u>80,022</u></u>

Knock Child Contact Centre

Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
Charitable activities		
BHSCT	32,016	29,869
SEHSCT Newtownards	33,753	31,237
SEHSCT Bangor	32,462	32,370
	<u>98,231</u>	<u>93,476</u>
Charitable activities		
Wages and salaries	71,447	60,846
Staff pensions	1,771	1,654
Volunteer training and expenses	2,931	1,467
Rent	4,766	3,600
Insurance	1,035	984
Telephone	223	174
Computer software and maintenance costs	206	184
Printing, postage and stationery	-	239
Subscriptions	25	45
Sundry expenses	305	-
Travel, co-ordinator and centre expenses	5,367	3,491
Website maintenance	312	311
Bank charges	68	78
Depreciation of office equipment	965	560
The audit of the charity's annual accounts	1,420	1,360
	<u>90,841</u>	<u>74,993</u>

Knock Child Contact Centre

Northern Ireland - Charity number 101434

Accounts

**Knock Child Contact Centre
Company Limited by Guarantee
Financial statements
Year ended 31 March 2024**

Knock Child Contact Centre

Company Limited by Guarantee

Financial statements

Year ended 31 March 2024

	Pages
Trustees' annual report (incorporating the director's report)	1 to 5
Independent auditor's report to the members	6 to 8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 17
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Knock Child Contact Centre

Charity registration number NIC101434

Company registration number NI608957

Principal office and registered office 53 Kings Road
Belfast
BT5 6JH

The trustees

Mr R Calvert
Mr S Curragh
Mr A Spratt
Mrs J Spratt
Ms L Spiers
Ms J Hamilton
Mrs RJ Prytherch

Auditor Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Belfast
Donegall Square West
BT1 6JS

Structure, governance and management

Knock Child Contact Centre is a company limited by guarantee incorporated on 9 September 2011 and as such does not have share capital. The company is registered with the HM Revenue and Customs as a charitable body for taxation purposes (HM Revenue & Customs Charity No XR40638). The governing instruments are the Memorandum and Articles of Association, which state the objects of the company and detail the rules by which it will operate.

Appointment of Directors

The Directors are elected under the terms of the Articles of Association. Directors shall be appointed and/or re-appointed annually at the AGM. Serving Directors have the power to appoint any person as an additional Director; the number of Directors shall not be subject to any maximum but shall not be less than three. All Directors shall be subject to a review every two years and shall retire from office if so requested by a majority of the Board of Directors.

Risk management

The board of directors has examined and assessed the major risks to which the Centre is exposed, in particular those related to the operations and finances of the Centre, and are satisfied that adequate systems are in place to mitigate any exposure to the major risks

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2024

Structure, governance and management (continued)

Purpose and public benefit

The Company is established to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit, but in particular through the provision of a safe, friendly and neutral environment to facilitate contact. Public benefit is a legal requirement of every organisation established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

Key management

The key management of the charity comprise the Trustees and the centre co-ordinators.

The Trustees do not receive remuneration. The salaries of the centre co-ordinators is included in note 11 to the accounts.

Objectives and activities

Maintaining a service to children and families at Knock Child Contact Centres incorporating Knock, Bangor and Newtownards Child Contact Centres.

Maintaining links with other Child Contact Centres via the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners and Executive Forums.

Ensuring consistency of practice through engagement with and attainment of accreditation through the NINCCC Quality Management process and through sharing of best practice within the NINCCC Practitioners Forum.

Providing support and assistance to other agencies and individuals seeking to develop Child Contact Centres in Northern Ireland.

Ensuring the long-term sustainability of Knock Child Contact Centre through engagement with existing and potential funders

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Belfast Centre's usage for the year was as follows:

	2024	2023
Families	45	47
Children	60	53
Family visits	543	332
Children's visits	718	436

The Newtownards Centre's usage for the year was as follows:

	2024	2023
Families	33	40
Children	45	56
Family visits	258	250
Children's visits	356	285

Newtownards CCC successfully achieved re-accreditation by NINCCC in October 2022.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2024

Achievements and performance (continued)

The Bangor Centre's usage for the year was as follows:

	2024	2023
Families	23	28
Children	31	37
Family visits	126	75
Children's visits	138	117

Bangor CCC successfully achieved re-accreditation by NINCCC in October 2022.

Centres continue to engage in relevant training programmes with the wider NINCCC Practitioners forum providing opportunities to develop relevant skills and expertise.

Financial review

The company is reporting a surplus of £18,483 (2023: surplus of £15,782). The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities.

The directors gratefully acknowledge the grants, donations and support from the following:

DHSSPS (via Belfast and South Eastern HSC Trusts)
Knock Presbyterian Church
1st Bangor Presbyterian Church
Strean Presbyterian Church, Newtownards

Going Concern

After reviewing the Charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Reserves policy

It is the policy of the Centre to maintain unrestricted funds, which are the free reserves of the Centre, at a level, which equates to approximately three months unrestricted expenditure.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2024

Plans for future periods

Future developments are monitored and approved by the board of directors. These include:

- Ensuring a funding strategy is in place to provide long-term sustainability.
- Review and restructuring of staff levels to manage risk and ensure ongoing delivery of service.
- Preparation and move of centre to new location during major period of refurbishment at Knock PC.
- Preparation for and completion of NINCCC re-accreditation.
- Planning and delivery of open days for stakeholders and other key interested parties.
- Ensuring the continued efficient and effective running of the Centre offering a valued and cost-effective service to children and their families.
- Ensuring the board of directors continues to have the appropriate skills to manage the organisation.
- Meeting with the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners Forum to share and agree best practice.
- Participating as members of NINCCC and achieving and maintaining accreditation standards ensuring consistency and ongoing improvement of practice.
- Ongoing liaison with key stakeholder groups (Solicitors, Court Officers and Judiciary) to improve the efficiency and delivery of our service.
- Engaging with relevant forums or other charitable bodies to ensure that our service benefits from and offers benefit to the wider voluntary sector.
- Continuing to work in partnership with Belfast and South Eastern Trusts to provide Child Contact Centre Services.

Funds held as custodian trustee

No funds are held as custodian on behalf of others.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2024

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that: • so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and • they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees. The Independent Auditor's Report was unqualified. The Trustees at the time when this Trustee's report is approved has confirmed that:

- so far as that the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 30 September 2024 and signed on behalf of the board of trustees by:

Raymond Calvert

Signer ID: OIHOCWDLON...

Mr R Calvert
Trustee

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre

Year ended 31 March 2024

Opinion

We have audited the financial statements of Knock Child Contact Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Charitable Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Charitable Company is complying with those frameworks by making enquiries of management to understand how the Charitable Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

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



Signer ID: V4ZDMCIEIY...

Jonathan Robin Bethel (Senior Statutory Auditor)

For and on behalf of
Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

30 September 2024

Knock Child Contact Centre

Company Limited by Guarantee

Statement of financial activities
(including income and expenditure account)

Year ended 31 March 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	–	–	676
Charitable activities	6	93,476	–	93,476	85,884
Total income		<u>93,476</u>	<u>–</u>	<u>93,476</u>	<u>86,560</u>
Expenditure					
Expenditure on charitable activities	7,8	74,993	–	74,993	70,778
Total expenditure		<u>74,993</u>	<u>–</u>	<u>74,993</u>	<u>70,778</u>
Net income and net movement in funds		<u>18,483</u>	<u>–</u>	<u>18,483</u>	<u>15,782</u>
Reconciliation of funds					
Total funds brought forward		60,589	950	61,539	45,757
Total funds carried forward		<u>79,072</u>	<u>950</u>	<u>80,022</u>	<u>61,539</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Statement of financial position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	1,121	–
Current assets			
Debtors	13	–	2,426
Cash at bank and in hand		<u>85,488</u>	<u>65,445</u>
		85,488	67,871
Creditors: amounts falling due within one year	14	<u>6,587</u>	<u>6,332</u>
Net current assets		<u>78,901</u>	<u>61,539</u>
Total assets less current liabilities		<u>80,022</u>	<u>61,539</u>
Net assets		<u>80,022</u>	<u>61,539</u>
Funds of the charity			
Restricted funds		950	950
Unrestricted funds		<u>79,072</u>	<u>60,589</u>
Total charity funds	16	<u>80,022</u>	<u>61,539</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2024, and are signed on behalf of the board by:

Raymond Calvert

Signer ID: 0IHOCWDLON...

Mr R Calvert
Trustee

Stephen Curragh

Signer ID: PH9JLXRHMR...

Mr S Curragh
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	18,483	15,782
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	560	596
Accrued expenses	255	947
<i>Changes in:</i>		
Trade and other debtors	2,426	(93)
Cash generated from operations	21,724	17,232
Net cash from operating activities	21,724	17,232
Cash flows from investing activities		
Purchase of tangible assets	(1,681)	—
Net cash used in investing activities	(1,681)	—
Net increase in cash and cash equivalents	20,043	17,232
Cash and cash equivalents at beginning of year	65,445	48,213
Cash and cash equivalents at end of year	85,488	65,445

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2024

1. General information

Knock Child Contact Centre is a company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI608957 and is registered with Charity Commission for Northern Ireland and has the registered number NIC101434. The principal office and registered office address is 18 Gilnahirk Rise, Belfast, BT5 7DT. The principal activity of the company is to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit.

2. Statement of compliance

The financial statements have been prepared on the going concern basis in accordance with the Charities Act (Northern Ireland) 2008, the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant sections of the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2015)", applicable to charities preparing their accounts in accordance with the FRS 102.

Knock Child Contact Centre meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity and the level of rounding is £1.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

There are no areas of significant judgment nor key sources of estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

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

Office equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. The liability of guarantors is limited to £1 in the event of the company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
ASDA Foundation	–	–	300	300
Quiz night (net of expenses)	–	–	376	376
	<u>–</u>	<u>–</u>	<u>676</u>	<u>676</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
BHSCT	29,869	29,869	28,857	28,857
SEHSCT - Newtownards	31,237	31,237	30,261	30,261
SEHSCT - Bangor	32,370	32,370	26,766	26,766
	<u>93,476</u>	<u>93,476</u>	<u>85,884</u>	<u>85,884</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Child contact services	73,634	73,634	69,580	69,580
Support costs	1,359	1,359	1,198	1,198
	<u>74,993</u>	<u>74,993</u>	<u>70,778</u>	<u>70,778</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Child contact services	73,634	–	73,634	69,580
Governance costs	–	1,359	1,359	1,198
	<u>73,634</u>	<u>1,359</u>	<u>74,993</u>	<u>70,778</u>

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2024

9. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	560	596
Fees payable for the audit of the financial statements	1,359	1,198

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	60,846	57,089
Employer contributions to pension plans	1,654	1,597
	<u>62,500</u>	<u>58,686</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £57,907 (2023:£52,148).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Equipment	Total
	£	£
Cost		
At 1 April 2023	5,971	5,971
Additions	1,681	1,681
At 31 March 2024	<u>7,652</u>	<u>7,652</u>
Depreciation		
At 1 April 2023	5,971	5,971
Charge for the year	560	560
At 31 March 2024	<u>6,531</u>	<u>6,531</u>
Carrying amount		
At 31 March 2024	<u>1,121</u>	<u>1,121</u>
At 31 March 2023	<u>-</u>	<u>-</u>

13. Debtors

	2024	2023
	£	£
Other debtors	<u>-</u>	<u>2,426</u>

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2024

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>6,587</u>	<u>6,332</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,654 (2023: £1,597).

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Unrestricted Funds	<u>60,589</u>	<u>93,476</u>	<u>(74,993)</u>	<u>79,072</u>
	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Unrestricted Funds	<u>44,807</u>	<u>86,560</u>	<u>(70,778)</u>	<u>60,589</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Information Material Fund	500	–	–	<u>500</u>
Parenting Training Sessions Fund	400	–	–	<u>400</u>
Legal fees fund	50	–	–	<u>50</u>
	<u>950</u>	<u>–</u>	<u>–</u>	<u>950</u>
	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Information Material Fund	500	–	–	500
Parenting Training Sessions Fund	400	–	–	400
Legal fees fund	50	–	–	50
	<u>950</u>	<u>–</u>	<u>–</u>	<u>950</u>

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2024

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,121	–	1,121
Current assets	84,538	950	85,488
Creditors less than 1 year	(6,587)	–	(6,587)
Net assets	<u>79,072</u>	<u>950</u>	<u>80,022</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	–	–
Current assets	66,921	950	67,871
Creditors less than 1 year	(6,332)	–	(6,332)
Net assets	<u>60,589</u>	<u>950</u>	<u>61,539</u>

18. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>65,445</u>	<u>20,043</u>	<u>85,488</u>

19. Related parties

There were no related parties' transactions within the year.

20. Corporation tax

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Knock Child Contact Centre

Company Limited by Guarantee

Management information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Detailed statement of financial activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
ASDA Foundation	-	300
Quiz night (net of expenses)	-	376
	<u>-</u>	<u>676</u>
Charitable activities		
BHSCT	29,869	28,857
SEHSCT - Newtownards	31,237	30,261
SEHSCT - Bangor	32,370	26,766
	<u>93,476</u>	<u>85,884</u>
Total income	<u>93,476</u>	<u>86,560</u>
Expenditure		
Expenditure on charitable activities		
Salaries	60,846	57,089
Pension costs	1,654	1,597
Rent and contributions for use of halls	3,600	2,538
Website	311	250
Insurance	984	926
Software subscriptions	184	173
Travel, co-ordinator and centre expenses	3,492	4,045
Legal and professional fees	1,359	1,198
Telephone	174	219
Depreciation	560	596
Volunteer training and expenses	1,467	1,968
Printing and stationery	239	-
Subscriptions and fees	45	170
Bank fees	78	9
	<u>74,993</u>	<u>70,778</u>
Total expenditure	<u>74,993</u>	<u>70,778</u>
Net income	<u>18,483</u>	<u>15,782</u>

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the detailed statement of financial activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Child contact services		
<i>Activities undertaken directly</i>		
Salaries	60,846	57,089
Pension costs	1,654	1,597
Rent and contributions for use of halls	3,600	2,538
Website	311	250
Insurance	984	926
Software subscriptions	184	173
Travel, co-ordinator and centre expenses	3,492	4,045
Telephone	174	219
Depreciation	560	596
Volunteer training and expenses	1,467	1,968
Printing and stationery	239	-
Subscriptions and fees	45	170
Bank fees	78	9
	<u>73,634</u>	<u>69,580</u>
Governance costs		
Governance costs - audit fees	1,359	1,198
	<u>74,993</u>	<u>70,778</u>
Expenditure on charitable activities		
	<u>74,993</u>	<u>70,778</u>

Signature Certificate



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IP: 82.71.0.253
Location: LONDON, ENG (GB)
Date: 02 Oct 2024, 13:15:08, BST
Consent: eSignature Consent Accepted

Stephen Curragh
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Security Level: Email
Name: Raymond Calvert
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IP: 84.66.197.155
Location: COVENTRY, ENG (GB)
Date: 03 Oct 2024, 19:26:49, BST
Consent: eSignature Consent Accepted

Raymond Calvert
Signer ID: 0IHOCWDLON...

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Jonathan R Bethel
Signer ID: V4ZDMCIEIY...

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Signed Document(s)	Link emailed to raymondcalvert@outlook.com
Signed Document(s)	Link emailed to Jonathan.Bethel@miscampbell.co.uk

Knock Child Contact Centre

Northern Ireland - Charity number 101434

Annual report

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Knock Child Contact Centre

Charity registration number NIC101434

Company registration number NI608957

Principal office and registered office 53 Kings Road
Belfast
BT5 6JH

The trustees

Mr R Calvert
Mr S Curragh
Mr A Spratt
Mrs J Spratt
Ms L Spiers
Ms J Hamilton
Mrs RJ Prytherch

Auditor Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Belfast
Donegall Square West
BT1 6JS

Structure, governance and management

Knock Child Contact Centre is a company limited by guarantee incorporated on 9 September 2011 and as such does not have share capital. The company is registered with the HM Revenue and Customs as a charitable body for taxation purposes (HM Revenue & Customs Charity No XR40638). The governing instruments are the Memorandum and Articles of Association, which state the objects of the company and detail the rules by which it will operate.

Appointment of Directors

The Directors are elected under the terms of the Articles of Association. Directors shall be appointed and/or re-appointed annually at the AGM. Serving Directors have the power to appoint any person as an additional Director; the number of Directors shall not be subject to any maximum but shall not be less than three. All Directors shall be subject to a review every two years and shall retire from office if so requested by a majority of the Board of Directors.

Risk management

The board of directors has examined and assessed the major risks to which the Centre is exposed, in particular those related to the operations and finances of the Centre, and are satisfied that adequate systems are in place to mitigate any exposure to the major risks

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2024

Structure, governance and management (continued)

Purpose and public benefit

The Company is established to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit, but in particular through the provision of a safe, friendly and neutral environment to facilitate contact. Public benefit is a legal requirement of every organisation established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

Key management

The key management of the charity comprise the Trustees and the centre co-ordinators.

The Trustees do not receive remuneration. The salaries of the centre co-ordinators is included in note 11 to the accounts.

Objectives and activities

Maintaining a service to children and families at Knock Child Contact Centres incorporating Knock, Bangor and Newtownards Child Contact Centres.

Maintaining links with other Child Contact Centres via the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners and Executive Forums.

Ensuring consistency of practice through engagement with and attainment of accreditation through the NINCCC Quality Management process and through sharing of best practice within the NINCCC Practitioners Forum.

Providing support and assistance to other agencies and individuals seeking to develop Child Contact Centres in Northern Ireland.

Ensuring the long-term sustainability of Knock Child Contact Centre through engagement with existing and potential funders

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Belfast Centre's usage for the year was as follows:

	2024	2023
Families	45	47
Children	60	53
Family visits	543	332
Children's visits	718	436

The Newtownards Centre's usage for the year was as follows:

	2024	2023
Families	33	40
Children	45	56
Family visits	258	250
Children's visits	356	285

Newtownards CCC successfully achieved re-accreditation by NINCCC in October 2022.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2024

Achievements and performance (continued)

The Bangor Centre's usage for the year was as follows:

	2024	2023
Families	23	28
Children	31	37
Family visits	126	75
Children's visits	138	117

Bangor CCC successfully achieved re-accreditation by NINCCC in October 2022.

Centres continue to engage in relevant training programmes with the wider NINCCC Practitioners forum providing opportunities to develop relevant skills and expertise.

Financial review

The company is reporting a surplus of £18,483 (2023: surplus of £15,782). The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities.

The directors gratefully acknowledge the grants, donations and support from the following:

DHSSPS (via Belfast and South Eastern HSC Trusts)
Knock Presbyterian Church
1st Bangor Presbyterian Church
Strean Presbyterian Church, Newtownards

Going Concern

After reviewing the Charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Reserves policy

It is the policy of the Centre to maintain unrestricted funds, which are the free reserves of the Centre, at a level, which equates to approximately three months unrestricted expenditure.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2024

Plans for future periods

Future developments are monitored and approved by the board of directors. These include:

- Ensuring a funding strategy is in place to provide long-term sustainability.
- Review and restructuring of staff levels to manage risk and ensure ongoing delivery of service.
- Preparation and move of centre to new location during major period of refurbishment at Knock PC.
- Preparation for and completion of NINCCC re-accreditation.
- Planning and delivery of open days for stakeholders and other key interested parties.
- Ensuring the continued efficient and effective running of the Centre offering a valued and cost-effective service to children and their families.
- Ensuring the board of directors continues to have the appropriate skills to manage the organisation.
- Meeting with the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners Forum to share and agree best practice.
- Participating as members of NINCCC and achieving and maintaining accreditation standards ensuring consistency and ongoing improvement of practice.
- Ongoing liaison with key stakeholder groups (Solicitors, Court Officers and Judiciary) to improve the efficiency and delivery of our service.
- Engaging with relevant forums or other charitable bodies to ensure that our service benefits from and offers benefit to the wider voluntary sector.
- Continuing to work in partnership with Belfast and South Eastern Trusts to provide Child Contact Centre Services.

Funds held as custodian trustee

No funds are held as custodian on behalf of others.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2024

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that: • so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and • they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees. The Independent Auditor's Report was unqualified. The Trustees at the time when this Trustee's report is approved has confirmed that:

- so far as that the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 30 September 2024 and signed on behalf of the board of trustees by:

Raymond Calvert

Signer ID: OIHOCWDLON...

Mr R Calvert
Trustee

Knock Child Contact Centre

Northern Ireland - Charity number 101434

Annual return

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre

Year ended 31 March 2024

Opinion

We have audited the financial statements of Knock Child Contact Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Charitable Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Charitable Company is complying with those frameworks by making enquiries of management to understand how the Charitable Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

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



Signer ID: V4ZDMCIEIY...

Jonathan Robin Bethel (Senior Statutory Auditor)

For and on behalf of
Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

30 September 2024

Knock Child Contact Centre

Northern Ireland - Charity number 101434

Accounts

**Knock Child Contact Centre
Company Limited by Guarantee
Financial statements
Year ended 31 March 2023**

Knock Child Contact Centre

Company Limited by Guarantee

Financial statements

Year ended 31 March 2023

	Pages
Trustees' annual report (incorporating the director's report)	1 to 5
Independent auditor's report to the members	6 to 8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10
Statement of cash flows	11
Notes to the financial statements	12 to 17
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Knock Child Contact Centre

Charity registration number NIC101434

Company registration number NI608957

Principal office and registered office 53 Kings Road
Belfast
BT5 6JH

The trustees

Mrs J Brown (Retired 26 September 2022)
Mr R Calvert
Mr S Curragh
Mr A Spratt
Mrs J Spratt
Ms L Spiers
Ms J Hamilton
Mrs RJ Prytherch

Auditor Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Belfast
Donegall Square West
BT1 6JS

Structure, governance and management

Knock Child Contact Centre is a company limited by guarantee incorporated on 9 September 2011 and as such does not have share capital. The company is registered with the HM Revenue and Customs as a charitable body for taxation purposes (HM Revenue & Customs Charity No XR40638). The governing instruments are the Memorandum and Articles of Association, which state the objects of the company and detail the rules by which it will operate.

Appointment of Directors

The Directors are elected under the terms of the Articles of Association. Directors shall be appointed and/or re-appointed annually at the AGM. Serving Directors have the power to appoint any person as an additional Director; the number of Directors shall not be subject to any maximum but shall not be less than three. All Directors shall be subject to a review every two years and shall retire from office if so requested by a majority of the Board of Directors.

Risk management

The board of directors has examined and assessed the major risks to which the Centre is exposed, in particular those related to the operations and finances of the Centre, and are satisfied that adequate systems are in place to mitigate any exposure to the major risks

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2023

Structure, governance and management (continued)

Purpose and public benefit

The Company is established to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit, but in particular through the provision of a safe, friendly and neutral environment to facilitate contact. Public benefit is a legal requirement of every organisation established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

Key management

The key management of the charity comprise the Trustees and the centre co-ordinators.

The Trustees do not receive remuneration. The salaries of the centre co-ordinators is included in note 11 to the accounts.

Objectives and activities

Maintaining a service to children and families at Knock Child Contact Centres incorporating Knock, Bangor and Newtownards Child Contact Centres.

Maintaining links with other Child Contact Centres via the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners and Executive Forums.

Ensuring consistency of practice through engagement with and attainment of accreditation through the NINCCC Quality Management process and through sharing of best practice within the NINCCC Practitioners Forum.

Providing support and assistance to other agencies and individuals seeking to develop Child Contact Centres in Northern Ireland.

Ensuring the long-term sustainability of Knock Child Contact Centre through engagement with existing and potential funders

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Belfast Centre's usage for the year was as follows:

	2023	2022
Families	47	23
Children	52	41
Family visits	332	581
Children's visits	436	703

The Newtownards Centre's usage for the year was as follows:

	2023	2022
Families	40	43
Children	56	51
Family visits	250	157
Children's visits	285	189

Newtownards CCC successfully achieved re-accreditation by NINCCC in October 2022.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2023

Achievements and performance (continued)

The Bangor Centre's usage for the year was as follows:

	2023	2022
Families	28	28
Children	37	35
Family visits	75	30
Children's visits	117	43

Bangor CCC successfully achieved re-accreditation by NINCCC in October 2022.

Centres continue to engage in relevant training programmes with the wider NINCCC Practitioners forum providing opportunities to develop relevant skills and expertise.

During 2022-23 Centres successfully transitioned back to normal operations and sessions.

Financial review

The company is reporting a surplus of £15,782 (2022: surplus of £12,346). The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities.

The directors gratefully acknowledge the grants, donations and support from the following:

DHSSPS (via Belfast and South Eastern HSC Trusts)
Knock Presbyterian Church
1st Bangor Presbyterian Church
Strean Presbyterian Church, Newtownards
Thriving Life Church, Newtownards

Going Concern

After reviewing the Charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Reserves policy

It is the policy of the Centre to maintain unrestricted funds, which are the free reserves of the Centre, at a level, which equates to approximately three months unrestricted expenditure.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Future developments are monitored and approved by the board of directors. These include:

Ensuring a funding strategy is in place to provide long-term sustainability.

Ensuring the continued efficient and effective running of the Centre offering a valued and cost-effective service to children and their families.

Ensuring the board of directors continues to have the appropriate skills to manage the organisation.

Meeting with the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners Forum to share and agree best practice.

Participating as members of NINCCC and achieving and maintaining accreditation standards ensuring consistency and ongoing improvement of practice.

Ongoing liaison with key stakeholder groups (Solicitors, Court Officers and Judiciary) to improve the efficiency and delivery of our service.

Engaging with relevant forums or other charitable bodies to ensure that our service benefits from and offers benefit to the wider voluntary sector.

Continuing to work in partnership with Belfast and South Eastern Trusts to provide Child Contact Centre Services.

Funds held as custodian trustee

No funds are held as custodian on behalf of others.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2023

Disclosure of information to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that: • so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and • they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees. The Independent Auditor's Report was unqualified. The Trustees at the time when this Trustee's report is approved has confirmed that:

- so far as that the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 15 December 2023 and signed on behalf of the board of trustees by:

Mr R Calvert
Trustee

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre

Year ended 31 March 2023

Opinion

We have audited the financial statements of Knock Child Contact Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Charitable Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Charitable Company is complying with those frameworks by making enquiries of management to understand how the Charitable Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

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

Jonathan Robin Bethel (Senior Statutory Auditor)

For and on behalf of
Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

15 December 2023

Knock Child Contact Centre

Company Limited by Guarantee

Statement of financial activities
(including income and expenditure account)

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	676	–	676	–
Charitable activities	6	85,884	–	85,884	68,258
Investment income	7	–	–	–	19
Total income		<u>86,560</u>	<u>–</u>	<u>86,560</u>	<u>68,277</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>70,778</u>	<u>–</u>	<u>70,778</u>	<u>55,931</u>
Total expenditure		<u>70,778</u>	<u>–</u>	<u>70,778</u>	<u>55,931</u>
Net income and net movement in funds		<u>15,782</u>	<u>–</u>	<u>15,782</u>	<u>12,346</u>
Reconciliation of funds					
Total funds brought forward		<u>44,807</u>	<u>950</u>	<u>45,757</u>	<u>33,411</u>
Total funds carried forward		<u>60,589</u>	<u>950</u>	<u>61,539</u>	<u>45,757</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Statement of financial position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	–	596
Current assets			
Debtors	14	2,426	2,333
Cash at bank and in hand		<u>65,445</u>	<u>48,213</u>
		67,871	50,546
Creditors: amounts falling due within one year	15	<u>6,332</u>	<u>5,385</u>
Net current assets		<u>61,539</u>	45,161
Total assets less current liabilities		<u>61,539</u>	<u>45,757</u>
Net assets		<u>61,539</u>	<u>45,757</u>
Funds of the charity			
Restricted funds		950	950
Unrestricted funds		<u>60,589</u>	<u>44,807</u>
Total charity funds	17	<u>61,539</u>	<u>45,757</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 December 2023, and are signed on behalf of the board by:

Mr R Calvert
Trustee

Mr S Curragh
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	15,782	12,346
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	596	595
Other interest receivable and similar income	-	(19)
Accrued expenses	947	1,742
<i>Changes in:</i>		
Trade and other debtors	(93)	(2,333)
Cash generated from operations	17,232	12,331
Interest received	-	19
Net cash from operating activities	<u>17,232</u>	<u>12,350</u>
Net increase in cash and cash equivalents	17,232	12,350
Cash and cash equivalents at beginning of year	<u>48,213</u>	<u>35,863</u>
Cash and cash equivalents at end of year	<u><u>65,445</u></u>	<u><u>48,213</u></u>

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2023

1. General information

Knock Child Contact Centre is a company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI608957 and is registered with Charity Commission for Northern Ireland and has the registered number NIC101434. The principal office and registered office address is 18 Gilnahirk Rise, Belfast, BT5 7DT. The principal activity of the company is to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit.

2. Statement of compliance

The financial statements have been prepared on the going concern basis in accordance with the Charities Act (Northern Ireland) 2008, the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant sections of the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2015)", applicable to charities preparing their accounts in accordance with the FRS 102.

Knock Child Contact Centre meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity and the level of rounding is £1.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

There are no areas of significant judgment nor key sources of estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

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

Office equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2023

3. Accounting policies (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. The liability of guarantors is limited to £1 in the event of the company being wound up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
ASDA Foundation	300	300	–	–
Quiz night (net of expenses)	376	376	–	–
	<u>676</u>	<u>676</u>	<u>–</u>	<u>–</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
BHSCT	28,857	28,857	27,479	27,479
SEHSCT - Newtownards	30,261	30,261	29,114	29,114
SEHSCT - Bangor	26,766	26,766	11,665	11,665
	<u>85,884</u>	<u>85,884</u>	<u>68,258</u>	<u>68,258</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	–	–	19	19
	<u>–</u>	<u>–</u>	<u>19</u>	<u>19</u>

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Child contact services	69,580	–	69,580
Support costs	<u>1,198</u>	<u>–</u>	<u>1,198</u>
	<u>70,778</u>	<u>–</u>	<u>70,778</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Child contact services	54,059	731	54,790
Support costs	<u>1,141</u>	<u>–</u>	<u>1,141</u>
	<u>55,200</u>	<u>731</u>	<u>55,931</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Child contact services	69,580	–	69,580	54,790
Governance costs	<u>–</u>	<u>1,198</u>	<u>1,198</u>	<u>1,141</u>
	<u>69,580</u>	<u>1,198</u>	<u>70,778</u>	<u>55,931</u>

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	596	595
Fees payable for the audit of the financial statements	<u>1,198</u>	<u>1,141</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	57,089	45,540
Employer contributions to pension plans	<u>1,597</u>	<u>1,209</u>
	<u>58,686</u>	<u>46,749</u>

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £52,148 (2022:£41,501).

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2023

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2022 and 31 March 2023	5,971	5,971
Depreciation		
At 1 April 2022	5,375	5,375
Charge for the year	596	596
At 31 March 2023	5,971	5,971
Carrying amount		
At 31 March 2023	-	-
At 31 March 2022	596	596

14. Debtors

	2023 £	2022 £
Other debtors	2,426	2,333

15. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	6,332	5,385

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,597 (2022: £1,209).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Unrestricted Funds	44,807	86,560	(70,778)	60,589
	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Unrestricted Funds	31,730	68,277	(55,200)	44,807

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2023

17. Analysis of charitable funds (continued)

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Information Material Fund	500	–	–	500
Parenting Training Sessions Fund	400	–	–	400
Legal fees fund	50	–	–	50
Community Fund	–	–	–	–
	<u>950</u>	<u>–</u>	<u>–</u>	<u>950</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Information Material Fund	500	–	–	500
Parenting Training Sessions Fund	400	–	–	400
Legal fees fund	50	–	–	50
Community Fund	731	–	(731)	–
	<u>1,681</u>	<u>–</u>	<u>(731)</u>	<u>950</u>

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023 £
Tangible fixed assets	–	–	–
Current assets	66,921	950	67,871
Creditors less than 1 year	(6,332)	–	(6,332)
Net assets	<u>60,589</u>	<u>950</u>	<u>61,539</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022 £
Tangible fixed assets	596	–	596
Current assets	49,596	950	50,546
Creditors less than 1 year	(5,385)	–	(5,385)
Net assets	<u>44,807</u>	<u>950</u>	<u>45,757</u>

19. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>48,213</u>	<u>17,232</u>	<u>65,445</u>

20. Related parties

There were no related parties' transactions within the year.

21. Corporation tax

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Knock Child Contact Centre

Company Limited by Guarantee

Management information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Detailed statement of financial activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
ASDA Foundation	300	–
Quiz night (net of expenses)	376	–
	<u>676</u>	<u>–</u>
Charitable activities		
BHSCT	28,857	27,479
SEHSCT - Newtownards	30,261	29,114
SEHSCT - Bangor	26,766	11,665
	<u>85,884</u>	<u>68,258</u>
Investment income		
Bank interest receivable	–	19
	<u>–</u>	<u>19</u>
Total income	<u>86,560</u>	<u>68,277</u>
Expenditure		
Expenditure on charitable activities		
Salaries	57,089	45,540
Pension costs	1,597	1,209
Rent and contributions for use of halls	2,538	1,000
Website	250	250
Insurance	926	898
Supervision	–	80
Software subscriptions	173	173
Travel, co-ordinator and centre expenses	4,045	3,326
Governance costs - audit fees	1,198	1,141
Telephone	219	597
Depreciation	596	595
Volunteer training and expenses	1,968	485
Subscriptions and fees	170	605
Bank charges	9	32
	<u>70,778</u>	<u>55,931</u>
Total expenditure	<u>70,778</u>	<u>55,931</u>
Net income	<u>15,782</u>	<u>12,346</u>

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the detailed statement of financial activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Child contact services		
<i>Activities undertaken directly</i>		
Salaries	57,089	45,540
Pension costs	1,597	1,209
Rent and contributions for use of halls	2,538	1,000
Website	250	250
Insurance	926	898
Supervision	-	80
Software subscriptions	173	173
Travel, co-ordinator and centre expenses	4,045	3,326
Telephone	219	597
Depreciation	596	595
Volunteer training and expenses	1,968	485
Subscriptions and fees	170	605
Bank fees	9	32
	<u>69,580</u>	<u>54,790</u>
Governance costs		
Governance costs - audit fees	1,198	1,141
	<u>1,198</u>	<u>1,141</u>
Expenditure on charitable activities	<u>70,778</u>	<u>55,931</u>

Knock Child Contact Centre

Northern Ireland - Charity number 101434

Annual report

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Knock Child Contact Centre
Charity registration number	NIC101434
Company registration number	NI608957
Principal office and registered office	53 Kings Road Belfast BT5 6JH

The trustees

Mrs J Brown (Retired 26 September 2022)
Mr R Calvert
Mr S Curragh
Mr A Spratt
Mrs J Spratt
Ms L Spiers
Ms J Hamilton
Mrs RJ Prytherch

Auditor Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Belfast
Donegall Square West
BT1 6JS

Structure, governance and management

Knock Child Contact Centre is a company limited by guarantee incorporated on 9 September 2011 and as such does not have share capital. The company is registered with the HM Revenue and Customs as a charitable body for taxation purposes (HM Revenue & Customs Charity No XR40638). The governing instruments are the Memorandum and Articles of Association, which state the objects of the company and detail the rules by which it will operate.

Appointment of Directors

The Directors are elected under the terms of the Articles of Association. Directors shall be appointed and/or re-appointed annually at the AGM. Serving Directors have the power to appoint any person as an additional Director; the number of Directors shall not be subject to any maximum but shall not be less than three. All Directors shall be subject to a review every two years and shall retire from office if so requested by a majority of the Board of Directors.

Risk management

The board of directors has examined and assessed the major risks to which the Centre is exposed, in particular those related to the operations and finances of the Centre, and are satisfied that adequate systems are in place to mitigate any exposure to the major risks

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2023

Structure, governance and management (continued)

Purpose and public benefit

The Company is established to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit, but in particular through the provision of a safe, friendly and neutral environment to facilitate contact. Public benefit is a legal requirement of every organisation established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

Key management

The key management of the charity comprise the Trustees and the centre co-ordinators.

The Trustees do not receive remuneration. The salaries of the centre co-ordinators is included in note 11 to the accounts.

Objectives and activities

Maintaining a service to children and families at Knock Child Contact Centres incorporating Knock, Bangor and Newtownards Child Contact Centres.

Maintaining links with other Child Contact Centres via the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners and Executive Forums.

Ensuring consistency of practice through engagement with and attainment of accreditation through the NINCCC Quality Management process and through sharing of best practice within the NINCCC Practitioners Forum.

Providing support and assistance to other agencies and individuals seeking to develop Child Contact Centres in Northern Ireland.

Ensuring the long-term sustainability of Knock Child Contact Centre through engagement with existing and potential funders

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Belfast Centre's usage for the year was as follows:

	2023	2022
Families	47	23
Children	52	41
Family visits	332	581
Children's visits	436	703

The Newtownards Centre's usage for the year was as follows:

	2023	2022
Families	40	43
Children	56	51
Family visits	250	157
Children's visits	285	189

Newtownards CCC successfully achieved re-accreditation by NINCCC in October 2022.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2023

Achievements and performance (continued)

The Bangor Centre's usage for the year was as follows:

	2023	2022
Families	28	28
Children	37	35
Family visits	75	30
Children's visits	117	43

Bangor CCC successfully achieved re-accreditation by NINCCC in October 2022.

Centres continue to engage in relevant training programmes with the wider NINCCC Practitioners forum providing opportunities to develop relevant skills and expertise.

During 2022-23 Centres successfully transitioned back to normal operations and sessions.

Financial review

The company is reporting a surplus of £15,782 (2022: surplus of £12,346). The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities.

The directors gratefully acknowledge the grants, donations and support from the following:

DHSSPS (via Belfast and South Eastern HSC Trusts)
Knock Presbyterian Church
1st Bangor Presbyterian Church
Strean Presbyterian Church, Newtownards
Thriving Life Church, Newtownards

Going Concern

After reviewing the Charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Reserves policy

It is the policy of the Centre to maintain unrestricted funds, which are the free reserves of the Centre, at a level, which equates to approximately three months unrestricted expenditure.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Future developments are monitored and approved by the board of directors. These include:

Ensuring a funding strategy is in place to provide long-term sustainability.

Ensuring the continued efficient and effective running of the Centre offering a valued and cost-effective service to children and their families.

Ensuring the board of directors continues to have the appropriate skills to manage the organisation.

Meeting with the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners Forum to share and agree best practice.

Participating as members of NINCCC and achieving and maintaining accreditation standards ensuring consistency and ongoing improvement of practice.

Ongoing liaison with key stakeholder groups (Solicitors, Court Officers and Judiciary) to improve the efficiency and delivery of our service.

Engaging with relevant forums or other charitable bodies to ensure that our service benefits from and offers benefit to the wider voluntary sector.

Continuing to work in partnership with Belfast and South Eastern Trusts to provide Child Contact Centre Services.

Funds held as custodian trustee

No funds are held as custodian on behalf of others.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2023

Disclosure of information to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that: • so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and • they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees. The Independent Auditor's Report was unqualified. The Trustees at the time when this Trustee's report is approved has confirmed that:

- so far as that the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 15 December 2023 and signed on behalf of the board of trustees by:

Mr R Calvert
Trustee

Knock Child Contact Centre

Northern Ireland - Charity number 101434

Annual return

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre

Year ended 31 March 2023

Opinion

We have audited the financial statements of Knock Child Contact Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Charitable Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Charitable Company is complying with those frameworks by making enquiries of management to understand how the Charitable Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

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

Jonathan Robin Bethel (Senior Statutory Auditor)

For and on behalf of
Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

15 December 2023