

**Charity Registration No. 102582**

**Company Registration No. NI031325 (Northern Ireland)**

**LARNE COMMUNITY CARE CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# LARNE COMMUNITY CARE CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Directors & Trustees

Miss Emma Brown  
Mrs Jean Kelly  
Miss Stephanie Moore  
Mrs Elizabeth Robinson  
Mrs Jackie Lyons  
Mrs Lyndsey Robinson  
Lynsey Poole

(Appointed 1 June 2021)  
(Appointed 23 November 2021)

### Secretary

Miss Emma Brown

### Charity number

102582

### Company number

NI031325

### Registered office

1-5 Doric Way  
Larne  
Antrim  
BT40 2BH

### Independent examiner

Falconer Stewart  
248 Upper Newtownards Road  
Belfast  
BT4 3EU

### Bankers

Ulster Bank Limited  
9 Upper Cross Street  
Larne  
Co Antrim  
Northern Ireland  
BT40 1SZ

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# LARNE COMMUNITY CARE CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Income from:</u></b>					
Donations and legacies	3	145,243	214,584	359,827	291,351
Other trading activities	4	81,793	-	81,793	55,327
Job Retention Scheme	5	2,730	-	2,730	62,068
<b>Total income</b>		<b>229,766</b>	<b>214,584</b>	<b>444,350</b>	<b>408,746</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	6	188,865	143,331	301,682	298,429
Material other expenditure		21,600	8,057	21,214	19,929
<b>Total resources expended</b>		<b>210,465</b>	<b>179,646</b>	<b>390,111</b>	<b>318,358</b>
<b>Net income for the year/ Net movement in funds</b>		<b>19,301</b>	<b>34,938</b>	<b>54,239</b>	<b>85,850</b>
Fund balances at 1 April 2021		102,181	34,418	136,599	50,258
<b>Fund balances at 31 March 2022</b>		<b>121,482</b>	<b>69,356</b>	<b>190,838</b>	<b>136,108</b>

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

All income and expenditure derive from continuing activities.

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

# LARNE COMMUNITY CARE CENTRE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		316,748		323,066
<b>Current assets</b>					
Debtors	11	20,604		3,010	
Cash at bank and in hand		174,832		127,825	
		<u>195,436</u>		<u>130,835</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(29,179)</u>		<u>(25,626)</u>	
Net current assets			166,257		105,209
<b>Total assets less current liabilities</b>			483,005		428,275
<b>Creditors: amounts falling due after more than one year</b>	13		(292,167)		(292,167)
<b>Net assets</b>			<u>190,838</u>		<u>136,108</u>
<b>Income funds</b>					
Restricted funds			69,356		34,418
Unrestricted funds			121,482		101,690
			<u>190,838</u>		<u>136,108</u>

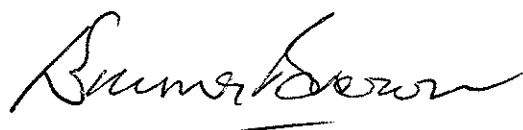
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Directors & Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Directors & Trustees on 5 January 2023

Miss Emma Brown  
Trustee



Company Registration No. NI031325

# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Larne Community Care Centre is a Northern Ireland Registered Charity (Charity No. 102582). Its regional office is Larne Community Care Centre, 1-5 Doric Way, Larne, BT40 2BH, Northern Ireland.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors & Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	0% per annum
Fixtures, fittings & equipment	33.3% per annum straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors & 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.

# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and legacies	145,243	214,584	359,827	265,285
	<u>145,243</u>	<u>214,584</u>	<u>359,827</u>	<u>-</u>
<b>For the year ended 31 March 2021</b>	<u>132,781</u>	<u>158,570</u>	<u>-</u>	<u>291,351</u>

#### Donations and legacies

##### Unrestricted funds

Funding	25,117	-	25,117	62,023
Donations	111,579	-	111,579	62,524
NIHEHB	8,547	-	8,547	8,234
	<u>145,243</u>	<u>-</u>	<u>145,243</u>	<u>132,781</u>

##### Restricted funds

Early Years Fund	-	29,999	29,999	29,138
Supporting People	-	24,728	24,728	24,056
BBC CIN	-	22,980	22,980	11,490
Eductaion Authority	-	1,400	1,400	1,547
Britestart	-	7,267	7,267	7,267
MEAP	-	18,830	18,830	20,622
Big Lottery	-	24,016	24,016	31,582
MEA Council	-	5,705	5,705	3,281
Homeless Prevention	-	15,954	15,954	10,721
Charities Aid Foundation	-	-	-	7,552
TBUC	-	-	-	3,124
Dormant Funds	-	48,103	48,103	
Other	-	15,602	15,602	8,190
	<u>-</u>	<u>214,584</u>	<u>214,584</u>	<u>158,570</u>

### 4 Other trading activities

	Unrestricted funds	Total
	2022 £	2021 £
Trading activity income: other	<u>81,793</u>	<u>55,327</u>



# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 5 Other Income

	Unrestricted funds	Total
	2022 £	2021 £
Job Retention Scheme	2,730	62,068

# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

	2022 £	2021 £
Staff costs	261,672	225,850
Depreciation and impairment	6,318	3,085
Other direct expenditure	84,186	72,747
	<u>352,176</u>	<u>301,682</u>
	<u>352,176</u>	<u>301,682</u>

#### Other direct expenditure

Office expenses	1,842	1,676
Training	6,539	3,890
Travel expenses	14,588	11,791
Activities and outings	40,303	37,687
Heat and light	5,385	3,236
Insurance	5,389	5,768
Rates	1,500	1,259
Volunteer payments	2,532	3,488
Subscriptions	849	325
Employer pension	3,785	3,136
Fundraising expenses	1,474	491
	<u>84,186</u>	<u>72,747</u>

#### Material other expenditure

Bank fees	2,027	1,427
Phone and internet	6,280	4,678
Postage and stationery	4,088	1,850
Accountancy	1,800	2,310
Repairs and maintenance	15,026	4,963
Other expenses	2,179	2,706
Legal and professional	617	346
Promotional costs	5,002	2,638
Sundry expenses	916	296
	<u>37,935</u>	<u>21,214</u>

# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7	Net movement in funds	2022 £	2021 £
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	6,318	3,085
8	Directors & Trustees		
	None of the Directors & Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
9	Employees		
	Number of employees		
		2022 Number	2021 Number
		22	21
	Employment costs	2022 £	2021 £
	Wages and salaries	261,672	225,850
10	Tangible fixed assets		
		Land and buildings £	Fixtures, fittings & equipment £
	Cost		Total £
	At 1 April 2021	307,109	46,356
	At 31 March 2022	307,109	46,356
	Depreciation and impairment		
	At 1 April 2021	-	30,399
	Depreciation charged in the year	-	6,318
	At 31 March 2022	-	36,717
	Carrying amount		
	At 31 March 2022	307,109	9,639
	At 31 March 2021	307,109	15,957

# LARNE COMMUNITY CARE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	20,604	3,010

### 12 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Bank overdrafts		5,341	8,440
Other taxation and social security		2,562	853
Trade creditors		4,476	1,333
Accruals and deferred income		16,800	15,000
		29,179	25,626

### 13 Creditors: amounts falling due after more than one year

	Notes	2022	2021
		£	£
Government grants		292,167	292,167

### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Tangible assets	311,544	5,204	316,748
Current assets/(liabilities)	102,105	64,152	166,257
Non-current assets/(liabilities)	(292,167)	-	(292,167)
	121,482	69,356	190,838