

Carrickfergus and Larne Child Contact Centre

Northern Ireland · Charity number 102727

Details

Status	Received
Company number	624092
Registered	2015-11-30
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	13 West Street Carrickfergus County Antrim BT38 7ar BT38 7AR
Phone	07853938881
Email	contact@carrickccc.co.uk
Website	www.carrickccc.co.uk

Activities

Purposes: The company's objects are specifically restricted to the relief of hardship and distress of children, the promotion and protection of mental and physical health and for the benefit of families suffering as a result of marital and/or family breakdown (hereinafter referred to as "the beneficiaries") living in Carrickfergus and its environs of County Antrim (hereinafter called the "area of benefit") by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said beneficiaries and in particular: a) to maintain and manage a centre (hereinafter called "the Contact Centre") which provides a safe, comfortable and neutral environment where children of separated families can spend time with one or both parents, and/or other family members.

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: Advice/advocacy/information, Counselling/support, Human rights/equality, Relief of poverty, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Carers, Children (5-13 year olds), Ethnic minorities, General public, Men, Mental health, Parents, Preschool (0-5 year olds), Sensory disabilities, Specific

areas of deprivation, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£66,114	£71,111	£0	2

Trustees

Name	Role	Appointed
Miss Casandra Downie		
Mr John Stewart		
Mrs Dawn Hopper		
Mrs Donna Thompson		
Mrs Eilish Mallon		
Mrs Jennifer Thompson		
Ms Carolyn Gaston		
Tony Barclay Mbe		

Accounts

Carrickfergus and Larne Child Contact Centre Ltd

Independent Examiner's Report to the trustees of Carrickfergus and Larne Child Contact Centre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 act and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

04/02/2025
Date:.....

Carrickfergus and Larne Child Contact Centre Ltd

Statement of Financial Activities for the Year Ended 31 May 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:					
Donations and legacies	2	54,279	-	54,279	52,745
Charitable activities	3	11,700	-	11,700	11,958
Investment income	5	135	-	135	109
Total income		<u>66,114</u>	<u>-</u>	<u>66,114</u>	<u>64,812</u>
Expenditure on:					
Charitable activities	6	<u>(71,111)</u>	<u>(90)</u>	<u>(71,201)</u>	<u>(70,543)</u>
Total expenditure		<u>(71,111)</u>	<u>(90)</u>	<u>(71,201)</u>	<u>(70,543)</u>
Net expenditure		<u>(4,997)</u>	<u>(90)</u>	<u>(5,087)</u>	<u>(5,731)</u>
Net movement in funds		(4,997)	(90)	(5,087)	(5,731)
Reconciliation of funds					
Total funds brought forward		<u>22,264</u>	<u>4,340</u>	<u>26,604</u>	<u>32,335</u>
Total funds carried forward	13	<u><u>17,267</u></u>	<u><u>4,250</u></u>	<u><u>21,517</u></u>	<u><u>26,604</u></u>

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

The funds breakdown for the period is shown in note 13.

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

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

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	52,745	-	52,745
Charitable activities	3	11,190	768	11,958
Investment income	5	109	-	109
Total income		<u>64,044</u>	<u>768</u>	<u>64,812</u>
Expenditure on:				
Charitable activities	6	<u>(63,685)</u>	<u>(6,858)</u>	<u>(70,543)</u>
Total expenditure		<u>(63,685)</u>	<u>(6,858)</u>	<u>(70,543)</u>
Net income/(expenditure)		359	(6,090)	(5,731)
Transfers between funds		<u>(1,642)</u>	<u>1,642</u>	<u>-</u>
Net movement in funds		(1,283)	(4,448)	(5,731)
Reconciliation of funds				
Total funds brought forward		<u>23,547</u>	<u>8,788</u>	<u>32,335</u>
Total funds carried forward	13	<u><u>22,264</u></u>	<u><u>4,340</u></u>	<u><u>26,604</u></u>

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

(Registration number: NI624092)

Balance Sheet as at 31 May 2025

	Note	2025 £	2024 £
Current assets			
Debtors	8	1,469	633
Cash at bank and in hand	9	<u>22,331</u>	<u>28,304</u>
		23,800	28,937
Creditors: Amounts falling due within one year	10	<u>(2,283)</u>	<u>(2,333)</u>
Net assets		<u>21,517</u>	<u>26,604</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	4,250	4,340
Unrestricted income funds			
Unrestricted funds		<u>17,267</u>	<u>22,264</u>
Total funds	13	<u>21,517</u>	<u>26,604</u>

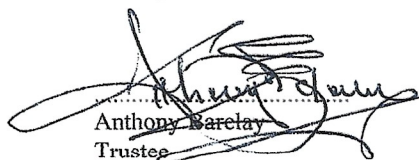
For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 09/06/26 and signed on their behalf by:


 Anthony Barclay
 Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

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

1 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 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) and the Companies Act 2006.

Basis of preparation

Carrickfergus and Larne Child Contact Centre Ltd 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Carrickfergus and Larne Child Contact Centre Ltd

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

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

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.

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.

Carrickfergus and Larne Child Contact Centre Ltd

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

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	53,779	53,779	12,265
Grants, including capital grants;			
Government grants	-	-	39,480
Grants from companies	500	500	1,000
	<u>54,279</u>	<u>54,279</u>	<u>52,745</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Grants & donations	-	-	768
Sundry income	-	-	594
Fees	11,700	11,700	10,596
	<u>11,700</u>	<u>11,700</u>	<u>11,958</u>

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
NHSCT	42,055	-	42,055
Garfield Weston	5,000	-	5,000
Sundry donations	3,224	-	3,224
The Albert Hunt Trust	4,000	-	4,000
	<u>54,279</u>	<u>-</u>	<u>54,279</u>

Carrickfergus and Larne Child Contact Centre Ltd

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

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>135</u>	<u>135</u>	<u>109</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Accountancy	1,680	-	1,680	1,324
Bank charges	-	-	-	79
Building expenditure	1,628	-	1,628	2,900
Catering	-	-	-	27
IT costs	349	-	349	99
Insurances	786	-	786	463
Administration	1,567	-	1,567	1,395
Sundry expenses	120	-	120	3,650
Professional services	1,289	-	1,289	1,776
Payroll costs	40,562	-	40,562	41,568
Phone & stationery	934	-	934	1,085
Rent	14,794	-	14,794	5,919
Travel	-	-	-	68
Utilities	2,509	-	2,509	2,514
Purchases	1,560	-	1,560	1,532
Other expense	3,043	90	3,133	1,859
Grants returned	-	-	-	4,285
Refreshments	58	-	58	-
Mileage	232	-	232	-
	<u>71,111</u>	<u>90</u>	<u>71,201</u>	<u>70,543</u>

Carrickfergus and Larne Child Contact Centre Ltd

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

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	39,584	40,256
Social security costs	250	628
Pension costs	728	684
	<u>40,562</u>	<u>41,568</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>2</u>	<u>3</u>

Contributions to the employee pension schemes for the year totalled £728 (2024 - £684).

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 £35,495 (2024 - £29,853).

8 Debtors

	2025 £	2024 £
Trade debtors	200	633
Other debtors	1,269	-
	<u>1,469</u>	<u>633</u>

9 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	73	33
Cash at bank	22,258	28,271
	<u>22,331</u>	<u>28,304</u>

Carrickfergus and Larne Child Contact Centre Ltd

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

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,256	1,288
Accruals	1,027	1,045
	<u>2,283</u>	<u>2,333</u>

11 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Land and buildings		
Within one year	12,000	12,000
Between one and five years	12,000	24,000
	<u>24,000</u>	<u>36,000</u>

12 Charity status

The charity is a company limited by guarantee 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.

13 Funds

	Balance at 1 June 2024 £	Incoming resources £	Resources expended £	Balance at 31 May 2025 £
Unrestricted funds				
<i>General</i>				
General fund	22,264	66,114	(71,111)	17,267
Restricted funds				
Let's talk	3,572	-	(90)	3,482
Coronation Event	768	-	-	768
Total restricted funds	<u>4,340</u>	<u>-</u>	<u>(90)</u>	<u>4,250</u>
Total funds	<u>26,604</u>	<u>66,114</u>	<u>(71,201)</u>	<u>21,517</u>

Carrickfergus and Larne Child Contact Centre Ltd

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

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2024 £
Unrestricted funds					
<i>General</i>					
General fund	23,547	64,044	(63,685)	(1,642)	22,264
Restricted					
Building Project	5,216	-	(6,858)	1,642	-
Let's talk	3,572	-	-	-	3,572
Coronation Event	-	768	-	-	768
Total restricted funds	<u>8,788</u>	<u>768</u>	<u>(6,858)</u>	<u>1,642</u>	<u>4,340</u>
Total funds	<u>32,335</u>	<u>64,812</u>	<u>(70,543)</u>	<u>-</u>	<u>26,604</u>

The specific purposes for which the funds are to be applied are as follows:

Coronation Event XXXXXXXXX

Let's talk is a specific project funded by Mencap.

14 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Current assets	19,550	4,250	23,800
Current liabilities	<u>(2,283)</u>	<u>-</u>	<u>(2,283)</u>
Total net assets	<u>17,267</u>	<u>4,250</u>	<u>21,517</u>
	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Current assets	24,597	4,340	28,937
Current liabilities	<u>(2,333)</u>	<u>-</u>	<u>(2,333)</u>
Total net assets	<u>22,264</u>	<u>4,340</u>	<u>26,604</u>

15 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

Carrickfergus and Larne Child Contact Centre Ltd

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

	2025	2024
	£	£
Independent examination	805	775
	<u>805</u>	<u>775</u>

16 Taxation

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

17 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

18 Related party transactions

During the year the charity made the following related party transactions:

Emma Barclay

Emma is related to Anthony Barclay (Trustee)

Emma received remuneration of £35,495 during the period . At the balance sheet date the amount due to/from Emma Barclay was £Nil (2024 - £Nil).

Accounts

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

1 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 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) and the Companies Act 2006.

Basis of preparation

Carrickfergus and Larne Child Contact Centre Ltd 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

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.

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.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	12,265	12,265	14,446
Grants, including capital grants;			
Government grants	39,480	39,480	43,397
Grants from companies	1,000	1,000	-
	<u>52,745</u>	<u>52,745</u>	<u>57,843</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	768	768	24,686
Sundry income	594	-	594	219
Fees	10,596	-	10,596	2,090
Activity contributions	-	-	-	649
	<u>11,190</u>	<u>768</u>	<u>11,958</u>	<u>27,644</u>

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
NHSCF	39,480	-	39,480
Garfield Weston	4,000	-	4,000
M&E Antrim	-	468	468
Mencap	400	-	400
Morrow Communications	1,000	-	1,000
John Moores Foundation	2,000	-	2,000
Sundry donations	5,865	300	6,165
	<u>52,745</u>	<u>768</u>	<u>53,513</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>109</u>	<u>109</u>	<u>44</u>

Carrickfergus and Larne Child Contact Centre Ltd
Notes to the Financial Statements for the Year Ended 31 May 2024

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Accountancy	1,324	-	1,324	1,709
Bank charges	79	-	79	142
Building expenditure	327	2,573	2,900	10,688
Catering	27	-	27	15
IT costs	99	-	99	1,344
Insurances	463	-	463	1,405
Administration	1,395	-	1,395	2,328
Sundry expenses	3,650	-	3,650	4,931
Professional services	1,776	-	1,776	3,891
Payroll costs	41,568	-	41,568	34,953
Phone & stationery	1,085	-	1,085	1,520
Rent	5,919	-	5,919	21,441
Travel	68	-	68	412
Utilities	2,514	-	2,514	5,516
Purchases	1,532	-	1,532	8,404
Other expense	1,859	-	1,859	-
Grants returned	-	4,285	4,285	-
	<u>63,685</u>	<u>6,858</u>	<u>70,543</u>	<u>98,699</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	40,256	33,460
Social security costs	628	1,031
Pension costs	684	462
	<u>41,568</u>	<u>34,953</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	<u>3</u>	<u>5</u>

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

(2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £684 (2023 - £462).

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 £29,853 (2023 - £23,363).

8 Debtors

	2024 £	2023 £
Trade debtors	<u>633</u>	<u>555</u>

9 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	33	-
Cash at bank	<u>28,271</u>	<u>33,212</u>
	<u>28,304</u>	<u>33,212</u>

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,288	-
Accruals	<u>1,045</u>	<u>1,432</u>
	<u>2,333</u>	<u>1,432</u>

11 Charity status

The charity is a company limited by guarantee 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.

Carrickfergus and Larne Child Contact Centre Ltd
Notes to the Financial Statements for the Year Ended 31 May 2024

12 Funds

12 Funds					
	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2024 £
Unrestricted funds					
General					
General fund	23,547	64,044	(63,685)	(1,642)	22,264
Restricted funds					
Building Project	5,216	-	(6,858)	1,642	-
Let's talk	3,572	-	-	-	3,572
Coronation Event	-	768	-	-	768
Total restricted funds	8,788	768	(6,858)	1,642	4,340
Total funds	32,335	64,812	(70,543)	-	26,604
	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £	
Unrestricted funds					
General					
General fund	27,126	60,845	(64,424)	23,547	
Restricted					
Sensory Room Project	6,069	-	(6,069)	-	
Building Project	8,031	17,527	(20,342)	5,216	
Utilities fund	4,277	-	(4,277)	-	
Let's talk	-	7,159	(3,587)	3,572	
Total restricted funds	18,377	24,686	(34,275)	8,788	
Total funds	45,503	85,531	(98,699)	32,335	

The specific purposes for which the funds are to be applied are as follows:

The Sensory Room Project covered costs on this specific space.
The Building Project covers rent and building works.
The Utilities fund is for assistance with these costs.
Let's talk is a specific project funded by Mencap.

The transfer from the General fund to the Building Project fund is to cover the deficit on this activity.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2024

13 Analysis of net assets between funds

	Unrestricted		2024
	General £	Restricted £	Total funds £
Current assets	24,597	4,340	28,937
Current liabilities	(2,333)	-	(2,333)
Total net assets	<u>22,264</u>	<u>4,340</u>	<u>26,604</u>
	Unrestricted		2023
	General £	Restricted £	Total funds £
Current assets	24,979	8,788	33,767
Current liabilities	(1,432)	-	(1,432)
Total net assets	<u>23,547</u>	<u>8,788</u>	<u>32,335</u>

14 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	775	700
Other financial services	-	480
	<u>775</u>	<u>1,180</u>

15 Taxation

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

16 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

17 Related party transactions

During the year the charity made the following related party transactions:

Emma Barclay

Emma is related to Anthony Barclay (Trustee)

Emma received remuneration of £29,853 during the period. At the balance sheet date the amount due to/from

Emma Barclay was £Nil (2023 - £Nil).

Annual report

Company registration number: NI624092
Charity registration number: 102727

Carrickfergus and Larne Child Contact Centre Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Carrickfergus and Larne Child Contact Centre Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 17

Carrickfergus and Larne Child Contact Centre Ltd

Reference and Administrative Details

Trustees	Anthony Barclay, Chair
	Donna Thompson, Deputy Chair
	John Stewart
	Catherine Mallon
	Casandra Downie
	Catherine Hunter
Secretary	Emma Barclay
Senior Management Team	Barclay Emma, Secretary
Charity Registration Number	102727
Company Registration Number	NI624092
Registered Office	13 West Street Carrickfergus BT38 7AR
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2024.

Trustees and officers

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

Trustees:

Anthony Barclay, Chair
Donna Thompson, Deputy Chair
John Stewart
Gillian Connolly (resigned 13 September 2024)
Lyn Cosley (resigned 6 July 2023)
Catherine Mallon (appointed 1 May 2024)
Casandra Downie (appointed 1 May 2024)
Catherine Hunter (appointed 3 July 2024)

Secretary:

Michelle McCord (resigned 6 July 2023)
Emma Barclay (appointed 1 July 2023)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 14/04/2014 and most recently amended 16/11/2022. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

By public advertisement or recommendation. Potential Trustees are appointed according to identified skill needs, interview and acceptance by the Boards.

Arrangements for setting key management personnel remuneration

Emma Barclay, interim manager,

Organisational structure

During the year, paid members of staff were Mrs. McCord (Coordinator) and Mrs. McCaffery, Mrs Karen Crawford, Mrs Lisa Lesley and Mrs Emma Barclay (Deputy Coordinators), who were ably supported by a number of greatly appreciated and valued volunteers.

The charity is a member of the Northern Ireland Network of Child Contact Centres (NINCCC), which is in turn recognised as a governing body by our primary funder, the Northern Health and Social Care Trust (NHST). The charity complies with the policies and procedures of NINCCC. Our chairperson, Mr Barclay, is also a Director and Trustee of NINCCC.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Objectives and activities

Objects and aims

The company's objects are specifically restricted to the relief of hardship and distress of children, the promotion and protection of mental and physical health and for the benefit of families suffering as a result of marital and/or family breakdown living in Carrickfergus, Larne or other township in County Antrim and their environs, or other area within Northern Ireland as may benefit from the services provided, by associating statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation.

With the object of improving the conditions of life for the said beneficiaries and in particular, to maintain and manage a centre which provides a safe, comfortable, and neutral environment where children of separated families can spend time with one or both parents and/or other family members.

Carrickfergus and Larne Child Contact Centre exists to provide a safe, neutral environment where quality, supported contact can occur between a child and their parent or significant others with whom they no longer reside. Potential service users are referred to the Charity via solicitors, the family court service, or social services; the charity does not accept self-referrals, as a safeguarding issue. The charity does not directly offer, nor provide, supervised contact sessions. Services to our referred families are provided free of charge.

The direct benefits that which flow from this purpose include: relief of the emotional impact of separation due to family breakdown; the re-establishment of trust between parents and between parents and children; increased regular contact between parent and child; safe, structured and neutral space allows child to feel more secure during contact; parents benefit from pre contact meeting to establish ground rules and boundaries surrounding contact.

The charity applies a standard yet attractive room hire fee to Social Services teams who wish to avail of the unique facilities, including our ground floor child contact rooms, as well as the first floor 'Beehive' contact room.

Carriekfergus and Larne Child Contact Centre Ltd

Trustees' Report

Objectives, strategies and activities

This year finally brought the world out of the direct challenges of the Covid-19 pandemic, and a return to some form of normality. With it, demand for our core service increased, with more families seeking to avail of the contact centre.

Due to staff changes, an interim manager was appointed in July, and a full review of service provision implemented, resulting in improved service delivery and a refocus on our core purpose. In support of this, a volunteer recruitment drive was launched for both our Carriekfergus centre and our satellite centre at Larne. Our new co-ordinator for Larne, Shannen Murray, has proven to be an excellent appointment, and we are truly blessed to welcome her to our family. Shannen was herself blessed by the arrival of baby Jude in early 2024. Funding continues to be an issue, as with the majority of charitable organisations. We are very grateful to everyone who supports our charity through direct donations, no matter how small, as well as the Northern Health and Social Care Trust (our primary funder through an ongoing contract), the John Moores Foundation for funding towards Larne CC, and the Albert Hunt Trust for funding towards our running costs this year. Other fundraising activities continue, with new and diverse ideas coming to fruition, including the very popular and well attended Santa day, supported and hosted by our friends at NACS coffee shop, alongside Gary from Mount 10 Gallery who provided the photographs for everyone throughout the day - human and canine!

Funding from the John Moores Foundation helped us with rent of our Larne centre, and to provide a very popular soft play facility and other much needed new toys. We were also very grateful to welcome our new contact support worker, Naomi Marshal, who has extensive experience of neurodiversity and has proven to be very helpful supporting anxious, autistic or other neurodiversity children.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Financial review

SDAs we have come to expect, our financial planning identified a projected deficit for the year, which our Trustees, staff and volunteers rose to address throughout the year. The Trustees are mindful of the financial challenges facing the Charity as well as the Third Sector as a whole, and are cautious in our expenditure, whilst consistently seeking to maximise the quality and quantity of service provision at best value.

The Charity maintains a healthy reserve account, which has not required use during the period.

Policy on reserves

It is the policy of the Charity to maintain, as best as possible, at least three month's financial reserves, on the basis of 'shut down' costs in the event of closure of the Charity. Reserves are held in an interest attracting bank account for the specific purpose. As with all of our policies, this is reviewed on an annual basis to reflect increasing costs.

Due to the pressures on current income, it has not been possible to increase our reserve account balance this year, however Trustees remain hopeful of identifying other income sources and thereby being able to increase reserves.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of Carrickfergus and Larne Child Contact Centre Ltd 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

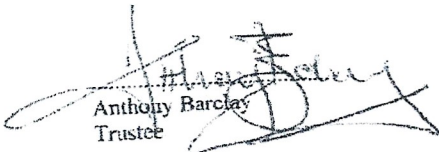
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 05/02/15 and signed on its behalf by:


Anthony Barclay
Trustee

Annual return

Carrickfergus and Larne Child Contact Centre Ltd

**Independent Examiner's Report to the trustees of Carrickfergus and Larne Child
Contact Centre Ltd ('the Company')**

**Independent examiner's report to the trustees of Carrickfergus and Larne Child Contact Centre Ltd
(the Company')**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May
2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 act and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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


John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 11/2/25

Carrickfergus and Larne Child Contact Centre Ltd

Statement of Financial Activities for the Year Ended 31 May 2024 **(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	52,745	-	52,745	57,843
Charitable activities	3	11,190	768	11,958	27,644
Investment income	5	109	-	109	44
Total income		<u>64,044</u>	<u>768</u>	<u>64,812</u>	<u>85,531</u>
Expenditure on:					
Charitable activities	6	(63,685)	(6,858)	(70,543)	(98,699)
Total expenditure		<u>(63,685)</u>	<u>(6,858)</u>	<u>(70,543)</u>	<u>(98,699)</u>
Net income/(expenditure)		359	(6,090)	(5,731)	(13,168)
Transfers between funds		<u>(1,642)</u>	<u>1,642</u>	<u>-</u>	<u>-</u>
Net movement in funds		(1,283)	(4,448)	(5,731)	(13,168)
Reconciliation of funds					
Total funds brought forward		<u>23,547</u>	<u>8,788</u>	<u>32,335</u>	<u>45,503</u>
Total funds carried forward	12	<u>22,264</u>	<u>4,340</u>	<u>26,604</u>	<u>32,335</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for the period is shown in note 12.

The notes on pages 10 to 17 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

**Statement of Financial Activities for the Year Ended 31 May 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	57,843	-	57,843
Charitable activities	3	2,958	24,686	27,644
Investment income	5	44	-	44
Total income		<u>60,845</u>	<u>24,686</u>	<u>85,531</u>
Expenditure on:				
Charitable activities	6	<u>(64,424)</u>	<u>(34,275)</u>	<u>(98,699)</u>
Total expenditure		<u>(64,424)</u>	<u>(34,275)</u>	<u>(98,699)</u>
Net expenditure		<u>(3,579)</u>	<u>(9,589)</u>	<u>(13,168)</u>
Net movement in funds		(3,579)	(9,589)	(13,168)
Reconciliation of funds				
Total funds brought forward		<u>27,126</u>	<u>18,377</u>	<u>45,503</u>
Total funds carried forward	12	<u>23,547</u>	<u>8,788</u>	<u>32,335</u>

The notes on pages 10 to 17 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

(Registration number: NI624092)
Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Current assets			
Debtors	8	633	555
Cash at bank and in hand	9	28,304	33,212
		28,937	33,767
Creditors: Amounts falling due within one year	10	(2,333)	(1,432)
Net assets		<u>26,604</u>	<u>32,335</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	4,340	8,788
Unrestricted income funds			
Unrestricted funds		22,264	23,547
Total funds	12	<u>26,604</u>	<u>32,335</u>

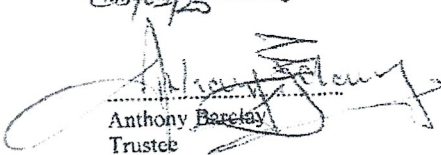
For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 05/05/25 and signed on their behalf by:


Anthony Barclay
Trustee

Accounts

Company registration number: NI624092

Charity registration number: 102727

Carrickfergus and Larne Child Contact Centre Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Carrickfergus and Larne Child Contact Centre Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

Carrickfergus and Larne Child Contact Centre Ltd

Reference and Administrative Details

Trustees	Anthony Barclay
	Donna Thompson
	John Stewart
	Gillian Connolly
Secretary	Emma Barclay
Senior Management Team	Michelle (Shelly) McCord, Co-ordinator
Charity Registration Number	102727
Company Registration Number	NI624092
Registered Office	13 West Street Carrickfergus BT38 7AR
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023.

Trustees and officers

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

Trustees:	Anthony Barclay
	Donna Thompson
	John Stewart
	Gillian Connolly
	Lyn Costley (appointed 2 November 2022 and resigned 6 July 2023)
	Karen Crawford (resigned 1 November 2022)
Secretary:	Michelle McCord (resigned 6 July 2023)
	Emma Barclay (appointed 1 July 2023)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 14/04/2014 and most recently amended 16/11/2022. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Annual General Meeting is held in February each year, advertised as a public event welcoming new member interest.

We also recruit new trustees through working with community groups and partners that we ask along to join.

We also recruit internally through our volunteers for trustees.

Organisational structure

During the year, paid members of staff were Mrs. McCord (Coordinator) and Mrs. McCaffery, Mrs Karen Crawford, Mrs Lisa Lesley and Mrs Emma Barclay (Deputy Coordinators), who were ably supported by a number of greatly appreciated and valued volunteers.

The charity is a member of the Northern Ireland Network of Child Contact Centres (NINCCC), which is in turn recognised as a governing body by our primary funder, the Northern Health and Social Care Trust (NHSCT). The charity complies with the policies and procedures of NINCCC. Our chairperson, Mr Barclay, is also a Director and Trustee of NINCCC.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Objectives and activities

Objects and aims

The company's objects are specifically restricted to the relief of hardship and distress of children, the promotion and protection of mental and physical health and for the benefit of families suffering as a result of marital and/or family breakdown living in Carrickfergus, Larne or other township in County Antrim and their environs, or other area within Northern Ireland as may benefit from the services provided, by associating statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said beneficiaries and in particular, to maintain and manage a centre which provides a safe, comfortable, and neutral environment where children of separated families can spend time with one or both parents and/or other family members.

Carrickfergus and Larne Child Contact Centre exists to provide a safe, neutral environment where quality, supported contact can occur between a child and their parent or significant others with whom they no longer reside. Potential service users are referred to the Charity via solicitors, the family court service, or social services; the charity does not accept self-referrals, as a safeguarding issue. The charity does not directly offer, nor provide, supervised contact sessions. Services to our referred families are provided free of charge.

The direct benefits that which flow from this purpose include: relief of the emotional impact of separation due to family breakdown; the re-establishment of trust between parents and between parents and children; increased regular contact between parent and child; safe, structured and neutral space allows child to feel more secure during contact; parents benefit from pre contact meeting to establish ground rules and boundaries surrounding contact.

The charity applies a standard yet attractive room hire fee to Social Services teams who wish to avail of the unique facilities, including our ground floor child contact rooms, as well as the first floor 'Beehive' contact room.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Objectives, strategies and activities

Following the successful launch of our new facilities at 13 West Street, we continued to welcome more families to our Centre. Our small child focused charity shop on the first floor proved beneficial to the charity, and we are very grateful to the many people who donated to us. Our Larne Centre located at Greenland Community Centre welcomed Karen Crawford as new deputy coordinator. In accordance with charity regulations, following Karen's appointment as a paid member of staff, it was necessary for her to stand down as a Trustee, though she remained a non-voting member of the Board as staff and volunteer representative.

Our hope as we went into the year was for better times after the trials of the pandemic. Certainly our hopes were met, with numerous families availing of our facilities. Our hope for 2023/24 is that this will continue, though Trustees are aware that the charity funding scene is becoming ever more challenging, particularly with the continued rise in the cost of living. This is an area we will have to be particularly vigilant and imaginative in, in order to identify and secure suitable and adequate funding to ensure our future.

One area in which we have been successful in developing revenue towards our running costs, in conjunction with our landlord, is the rental of rooms within the house to small, local businesses as office spaces. We are pleased to end the year with three partners accommodated in the house, thereby filling our vacant rooms.

Our aims for 2023/24 are to develop, improve and increase our funding streams, further develop and support increased use of the child contact facilities both for direct referrals and via Social Services rented use of the space. There will also be a strong focus on supporting the Larne centre, which has not had as much attention in recent years as it should have – an error the Trustees are aware of and are very keen to address. A refresh of the Larne centre, as well as identifying and securing adequate funding to ensure its continued success, is a priority for the Trustees.

Whilst our work continues apace, challenges in the Third Sector continue, and we will rise to meet these as needed.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Carrickfergus and Larne Child Contact Centre continues to be primarily funded through the Northern Health and Social Care Trust by the Department of Health and Social Care. Other fundraising activities continue throughout the year, predominantly through grant applications and donations.

Funding continues to be an ongoing issue for the charity, which provides services free of charge to families. It is the intention of the Trustees to continue this provision under these terms.

At the year end the charity had unrestricted reserves of £23,547 (2022- £27,127). The Charity intends to continue developing this reserve.

Following the resignation of our Treasurer, the Charity has embarked upon a recruitment drive for a successor, and is very grateful to our external financial consultants CA Plus, and also to Miss Leanne Gibson, who continues to provide direct and personal financial advice to us.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Policy on reserves

The Charity's policy is to maintain a reserve equal to 3 months' operating costs; the Charity continues to develop this reserve, recognising the amount currently held in reserve falls short of the required amount. In 2023/24, the charity intends to establish a designated reserve equal to 3 month's operating costs, with further reserves remaining undesignated.

Plans for future periods

Aims and key objectives for future periods

The charity intends to continue and expand provision of child contact sessions at Shelly House between Tuesday and Saturday, and offer use of the facilities at a preferential rate to Social Services for the purpose of supervised contact sessions. Use of the Sensory Room will also be made available for neuro-diverse children, again at a very attractive rate, which will assist in covering our running costs.

Recognising the limitation of relying on a singular contract with the Health Trust, the charity will continue to explore all available options for further fundraising, in order to further expand service provision over greater opening hours.

Referrals to both Carrickfergus and Larne continue, with demand for service provision anticipated to grow as understanding of the unique environment offered develops across our stakeholders.

The Charity maintains a robust Risk Management Plan, which is reviewed on a regular basis. Alongside this, Contingency Plans will be developed which reflect our new environment, and the financial challenges which we face. As service provision and other services develop and increase, so our staff and volunteer workforce will have to increase to match. We will ensure we are suitably and adequately funded, thereby providing as much employment security as we are able for our staff, whilst ensuring we provide and demonstrate appropriate recognition and appreciation of the undeniably valuable and essential support provided by our volunteers.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Responsibilities

The trustees (who are also the directors of Carrickfergus and Larne Child Contact Centre Ltd 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 9 February 2024 and signed on its behalf by:



.....
Anthony Barclay
Trustee

Carrickfergus and Larne Child Contact Centre Ltd

Independent Examiner's Report to the trustees of Carrickfergus and Larne Child Contact Centre Ltd ('the Company')

Independent examiner's report to the trustees of Carrickfergus and Larne Child Contact Centre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

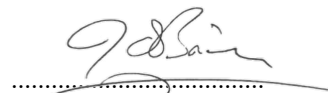
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 act and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

12 February 2024

Carrickfergus and Larne Child Contact Centre Ltd

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	57,843	-	57,843	41,930
Charitable activities	3	2,958	24,686	27,644	51,606
Investment income	5	44	-	44	2
Total income		<u>60,845</u>	<u>24,686</u>	<u>85,531</u>	<u>93,538</u>
Expenditure on:					
Charitable activities	6	<u>(64,424)</u>	<u>(34,275)</u>	<u>(98,699)</u>	<u>(67,703)</u>
Total expenditure		<u>(64,424)</u>	<u>(34,275)</u>	<u>(98,699)</u>	<u>(67,703)</u>
Net (expenditure)/income		<u>(3,579)</u>	<u>(9,589)</u>	<u>(13,168)</u>	<u>25,835</u>
Net movement in funds		(3,579)	(9,589)	(13,168)	25,835
Reconciliation of funds					
Total funds brought forward		<u>27,126</u>	<u>18,377</u>	<u>45,503</u>	<u>19,668</u>
Total funds carried forward	12	<u><u>23,547</u></u>	<u><u>8,788</u></u>	<u><u>32,335</u></u>	<u><u>45,503</u></u>

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

The funds breakdown for the period is shown in note 12.

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	41,930	-	41,930
Charitable activities	3	1,443	50,163	51,606
Investment income	5	2	-	2
Total income		<u>43,375</u>	<u>50,163</u>	<u>93,538</u>
Expenditure on:				
Charitable activities	6	<u>(35,917)</u>	<u>(31,786)</u>	<u>(67,703)</u>
Total expenditure		<u>(35,917)</u>	<u>(31,786)</u>	<u>(67,703)</u>
Net income		<u>7,458</u>	<u>18,377</u>	<u>25,835</u>
Net movement in funds		7,458	18,377	25,835
Reconciliation of funds				
Total funds brought forward		<u>19,668</u>	<u>-</u>	<u>19,668</u>
Total funds carried forward	12	<u><u>27,126</u></u>	<u><u>18,377</u></u>	<u><u>45,503</u></u>

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

(Registration number: NI624092)

Balance Sheet as at 31 May 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	555	-
Cash at bank and in hand	9	<u>33,212</u>	<u>46,283</u>
		33,767	46,283
Creditors: Amounts falling due within one year	10	<u>(1,432)</u>	<u>(780)</u>
Net assets		<u>32,335</u>	<u>45,503</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	8,788	18,377
Unrestricted income funds			
Unrestricted funds		<u>23,547</u>	<u>27,126</u>
Total funds	12	<u>32,335</u>	<u>45,503</u>

For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 9 February 2024 and signed on their behalf by:


.....
Anthony Barclay
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

1 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 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) and the Companies Act 2006.

Basis of preparation

Carrickfergus and Larne Child Contact Centre Ltd 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

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.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

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.

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 grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	14,446	14,446	5,731
Grants, including capital grants;			
Government grants	43,397	43,397	36,199
	57,843	57,843	41,930

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	24,686	24,686	50,163
Sundry income	219	-	219	1,443
Fees	2,090	-	2,090	-
Activity contributions	649	-	649	-
	2,958	24,686	27,644	51,606

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
NHSCT	39,408	-	39,408
SJP	2,750	-	2,750
Black Santa	1,000	-	1,000
Comic Relief	-	17,527	17,527
M&E Antrim BC	3,989	-	3,989
Mencap	315	7,159	7,474
Danske bank	1,000	-	1,000
PLM	3,180	-	3,180
Sundry donations	6,201	-	6,201
	<u>57,843</u>	<u>24,686</u>	<u>82,529</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	44	44	2

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Accountancy	1,709	-	1,709	1,080
Bank charges	142	-	142	67
Building expenditure	1,277	9,411	10,688	20,463
Catering	15	-	15	500
IT costs	1,344	-	1,344	80
Insurances	1,405	-	1,405	833
Administration	2,328	-	2,328	8,418
Sundry expenses	3,486	1,445	4,931	577
Professional services	3,641	250	3,891	1,206
Payroll costs	33,146	1,807	34,953	23,324
Phone & stationery	1,520	-	1,520	666

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Rent	4,441	17,000	21,441	9,447
Travel	412	-	412	319
Utilities	1,239	4,277	5,516	723
Purchases	8,319	85	8,404	-
	<u>64,424</u>	<u>34,275</u>	<u>98,699</u>	<u>67,703</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	33,460	22,520
Social security costs	1,031	-
Pension costs	462	804
	<u>34,953</u>	<u>23,324</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>5</u>	<u>2</u>

1 (2022 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £462 (2022 - £804).

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 £23,363 (2022 - £17,643).

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

8 Debtors

	2023 £	2022 £
Trade debtors	<u>555</u>	<u>-</u>

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>33,212</u>	<u>46,283</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	<u>1,432</u>	<u>780</u>

11 Charity status

The charity is a company limited by guarantee 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.

12 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
<i>General</i>				
General fund	27,126	60,845	(64,424)	23,547
Restricted funds				
Sensory Room Project	6,069	-	(6,069)	-
Building Project	8,031	17,527	(20,342)	5,216
Utilities fund	4,277	-	(4,277)	-
Let's talk	<u>-</u>	<u>7,159</u>	<u>(3,587)</u>	<u>3,572</u>
Total restricted funds	<u>18,377</u>	<u>24,686</u>	<u>(34,275)</u>	<u>8,788</u>
Total funds	<u><u>45,503</u></u>	<u><u>85,531</u></u>	<u><u>(98,699)</u></u>	<u><u>32,335</u></u>

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
<i>General</i>				
General fund	19,668	43,375	(35,917)	27,126
Restricted				
Sensory Room Project	-	15,000	(8,931)	6,069
Building Project	-	19,563	(11,532)	8,031
Utilities fund	-	5,000	(723)	4,277
Larne rent & wages fund	-	10,000	(10,000)	-
Signage Art Project	-	600	(600)	-
Total restricted funds	<u>-</u>	<u>50,163</u>	<u>(31,786)</u>	<u>18,377</u>
Total funds	<u><u>19,668</u></u>	<u><u>93,538</u></u>	<u><u>(67,703)</u></u>	<u><u>45,503</u></u>

The specific purposes for which the funds are to be applied are as follows:

The Sensory Room Project covered costs on this specific space.

The Building Project covers rent and building works.

The Utilities fund is for assistance with these costs.

Let's talk is a specific project funded by Mencap.

13 Analysis of net assets between funds

	Unrestricted		2023
	General £	Restricted £	Total funds £
Current assets	24,979	8,788	33,767
Current liabilities	<u>(1,432)</u>	<u>-</u>	<u>(1,432)</u>
Total net assets	<u><u>23,547</u></u>	<u><u>8,788</u></u>	<u><u>32,335</u></u>

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Current assets	27,906	18,377	46,283
Current liabilities	(780)	-	(780)
Total net assets	<u>27,126</u>	<u>18,377</u>	<u>45,503</u>

14 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023	2022
	£	£
Independent examination	700	650
Other financial services	480	-
	<u>1,180</u>	<u>650</u>

15 Taxation

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

16 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

17 Related party transactions

During the year the charity made the following related party transactions:

Emma Barclay

(Emma is related to Anthony Barclay (Trustee))

Emma received remuneration of £4,047 the period. At the balance sheet date the amount due to/from Emma Barclay was £Nil (2022 - £Nil).

Annual report

Company registration number: NI624092

Charity registration number: 102727

Carrickfergus and Larne Child Contact Centre Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Carrickfergus and Larne Child Contact Centre Ltd

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 18

Carrickfergus and Larne Child Contact Centre Ltd

Reference and Administrative Details

Trustees	Anthony Barclay
	Donna Thompson
	John Stewart
	Gillian Connolly
Secretary	Emma Barclay
Senior Management Team	Michelle (Shelly) McCord, Co-ordinator
Charity Registration Number	102727
Company Registration Number	NI624092
Registered Office	13 West Street Carrickfergus BT38 7AR
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023.

Trustees and officers

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

Trustees:	Anthony Barclay
	Donna Thompson
	John Stewart
	Gillian Connolly
	Lyn Costley (appointed 2 November 2022 and resigned 6 July 2023)
	Karen Crawford (resigned 1 November 2022)
Secretary:	Michelle McCord (resigned 6 July 2023)
	Emma Barclay (appointed 1 July 2023)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 14/04/2014 and most recently amended 16/11/2022. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Annual General Meeting is held in February each year, advertised as a public event welcoming new member interest.

We also recruit new trustees through working with community groups and partners that we ask along to join.

We also recruit internally through our volunteers for trustees.

Organisational structure

During the year, paid members of staff were Mrs. McCord (Coordinator) and Mrs. McCaffery, Mrs Karen Crawford, Mrs Lisa Lesley and Mrs Emma Barclay (Deputy Coordinators), who were ably supported by a number of greatly appreciated and valued volunteers.

The charity is a member of the Northern Ireland Network of Child Contact Centres (NINCCC), which is in turn recognised as a governing body by our primary funder, the Northern Health and Social Care Trust (NHSCT). The charity complies with the policies and procedures of NINCCC. Our chairperson, Mr Barclay, is also a Director and Trustee of NINCCC.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Objectives and activities

Objects and aims

The company's objects are specifically restricted to the relief of hardship and distress of children, the promotion and protection of mental and physical health and for the benefit of families suffering as a result of marital and/or family breakdown living in Carrickfergus, Larne or other township in County Antrim and their environs, or other area within Northern Ireland as may benefit from the services provided, by associating statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said beneficiaries and in particular, to maintain and manage a centre which provides a safe, comfortable, and neutral environment where children of separated families can spend time with one or both parents and/or other family members.

Carrickfergus and Larne Child Contact Centre exists to provide a safe, neutral environment where quality, supported contact can occur between a child and their parent or significant others with whom they no longer reside. Potential service users are referred to the Charity via solicitors, the family court service, or social services; the charity does not accept self-referrals, as a safeguarding issue. The charity does not directly offer, nor provide, supervised contact sessions. Services to our referred families are provided free of charge.

The direct benefits that which flow from this purpose include: relief of the emotional impact of separation due to family breakdown; the re-establishment of trust between parents and between parents and children; increased regular contact between parent and child; safe, structured and neutral space allows child to feel more secure during contact; parents benefit from pre contact meeting to establish ground rules and boundaries surrounding contact.

The charity applies a standard yet attractive room hire fee to Social Services teams who wish to avail of the unique facilities, including our ground floor child contact rooms, as well as the first floor 'Beehive' contact room.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Objectives, strategies and activities

Following the successful launch of our new facilities at 13 West Street, we continued to welcome more families to our Centre. Our small child focused charity shop on the first floor proved beneficial to the charity, and we are very grateful to the many people who donated to us. Our Larne Centre located at Greenland Community Centre welcomed Karen Crawford as new deputy coordinator. In accordance with charity regulations, following Karen's appointment as a paid member of staff, it was necessary for her to stand down as a Trustee, though she remained a non-voting member of the Board as staff and volunteer representative.

Our hope as we went into the year was for better times after the trials of the pandemic. Certainly our hopes were met, with numerous families availing of our facilities. Our hope for 2023/24 is that this will continue, though Trustees are aware that the charity funding scene is becoming ever more challenging, particularly with the continued rise in the cost of living. This is an area we will have to be particularly vigilant and imaginative in, in order to identify and secure suitable and adequate funding to ensure our future.

One area in which we have been successful in developing revenue towards our running costs, in conjunction with our landlord, is the rental of rooms within the house to small, local businesses as office spaces. We are pleased to end the year with three partners accommodated in the house, thereby filling our vacant rooms.

Our aims for 2023/24 are to develop, improve and increase our funding streams, further develop and support increased use of the child contact facilities both for direct referrals and via Social Services rented use of the space. There will also be a strong focus on supporting the Larne centre, which has not had as much attention in recent years as it should have – an error the Trustees are aware of and are very keen to address. A refresh of the Larne centre, as well as identifying and securing adequate funding to ensure its continued success, is a priority for the Trustees.

Whilst our work continues apace, challenges in the Third Sector continue, and we will rise to meet these as needed.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Carrickfergus and Larne Child Contact Centre continues to be primarily funded through the Northern Health and Social Care Trust by the Department of Health and Social Care. Other fundraising activities continue throughout the year, predominantly through grant applications and donations.

Funding continues to be an ongoing issue for the charity, which provides services free of charge to families. It is the intention of the Trustees to continue this provision under these terms.

At the year end the charity had unrestricted reserves of £23,547 (2022- £27,127). The Charity intends to continue developing this reserve.

Following the resignation of our Treasurer, the Charity has embarked upon a recruitment drive for a successor, and is very grateful to our external financial consultants CA Plus, and also to Miss Leanne Gibson, who continues to provide direct and personal financial advice to us.

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

Policy on reserves

The Charity's policy is to maintain a reserve equal to 3 months' operating costs; the Charity continues to develop this reserve, recognising the amount currently held in reserve falls short of the required amount. In 2023/24, the charity intends to establish a designated reserve equal to 3 month's operating costs, with further reserves remaining undesignated.

Plans for future periods

Aims and key objectives for future periods

The charity intends to continue and expand provision of child contact sessions at Shelly House between Tuesday and Saturday, and offer use of the facilities at a preferential rate to Social Services for the purpose of supervised contact sessions. Use of the Sensory Room will also be made available for neuro-diverse children, again at a very attractive rate, which will assist in covering our running costs.

Recognising the limitation of relying on a singular contract with the Health Trust, the charity will continue to explore all available options for further fundraising, in order to further expand service provision over greater opening hours.

Referrals to both Carrickfergus and Larne continue, with demand for service provision anticipated to grow as understanding of the unique environment offered develops across our stakeholders.

The Charity maintains a robust Risk Management Plan, which is reviewed on a regular basis. Alongside this, Contingency Plans will be developed which reflect our new environment, and the financial challenges which we face. As service provision and other services develop and increase, so our staff and volunteer workforce will have to increase to match. We will ensure we are suitably and adequately funded, thereby providing as much employment security as we are able for our staff, whilst ensuring we provide and demonstrate appropriate recognition and appreciation of the undeniably valuable and essential support provided by our volunteers.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Statement of Responsibilities

The trustees (who are also the directors of Carrickfergus and Larne Child Contact Centre Ltd 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Carrickfergus and Larne Child Contact Centre Ltd

Trustees' Report

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 9 February 2024 and signed on its behalf by:



.....
Anthony Barclay
Trustee

Carrickfergus and Larne Child Contact Centre Ltd

Independent Examiner's Report to the trustees of Carrickfergus and Larne Child Contact Centre Ltd ('the Company')

Independent examiner's report to the trustees of Carrickfergus and Larne Child Contact Centre Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 May 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008 ('the 2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

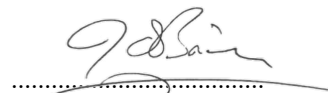
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 act and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

12 February 2024

Carrickfergus and Larne Child Contact Centre Ltd

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	57,843	-	57,843	41,930
Charitable activities	3	2,958	24,686	27,644	51,606
Investment income	5	44	-	44	2
Total income		<u>60,845</u>	<u>24,686</u>	<u>85,531</u>	<u>93,538</u>
Expenditure on:					
Charitable activities	6	<u>(64,424)</u>	<u>(34,275)</u>	<u>(98,699)</u>	<u>(67,703)</u>
Total expenditure		<u>(64,424)</u>	<u>(34,275)</u>	<u>(98,699)</u>	<u>(67,703)</u>
Net (expenditure)/income		<u>(3,579)</u>	<u>(9,589)</u>	<u>(13,168)</u>	<u>25,835</u>
Net movement in funds		(3,579)	(9,589)	(13,168)	25,835
Reconciliation of funds					
Total funds brought forward		<u>27,126</u>	<u>18,377</u>	<u>45,503</u>	<u>19,668</u>
Total funds carried forward	12	<u>23,547</u>	<u>8,788</u>	<u>32,335</u>	<u>45,503</u>

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

The funds breakdown for the period is shown in note 12.

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	41,930	-	41,930
Charitable activities	3	1,443	50,163	51,606
Investment income	5	2	-	2
Total income		<u>43,375</u>	<u>50,163</u>	<u>93,538</u>
Expenditure on:				
Charitable activities	6	<u>(35,917)</u>	<u>(31,786)</u>	<u>(67,703)</u>
Total expenditure		<u>(35,917)</u>	<u>(31,786)</u>	<u>(67,703)</u>
Net income		<u>7,458</u>	<u>18,377</u>	<u>25,835</u>
Net movement in funds		7,458	18,377	25,835
Reconciliation of funds				
Total funds brought forward		<u>19,668</u>	<u>-</u>	<u>19,668</u>
Total funds carried forward	12	<u><u>27,126</u></u>	<u><u>18,377</u></u>	<u><u>45,503</u></u>

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

(Registration number: NI624092)

Balance Sheet as at 31 May 2023

	Note	2023 £	2022 £
Current assets			
Debtors	8	555	-
Cash at bank and in hand	9	<u>33,212</u>	<u>46,283</u>
		33,767	46,283
Creditors: Amounts falling due within one year	10	<u>(1,432)</u>	<u>(780)</u>
Net assets		<u>32,335</u>	<u>45,503</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	8,788	18,377
Unrestricted income funds			
Unrestricted funds		<u>23,547</u>	<u>27,126</u>
Total funds	12	<u>32,335</u>	<u>45,503</u>

For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 9 February 2024 and signed on their behalf by:


.....
Anthony Barclay
Trustee

The notes on pages 11 to 18 form an integral part of these financial statements.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

1 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 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) and the Companies Act 2006.

Basis of preparation

Carrickfergus and Larne Child Contact Centre Ltd 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 financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

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.

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

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.

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 grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	14,446	14,446	5,731
Grants, including capital grants;			
Government grants	43,397	43,397	36,199
	<u>57,843</u>	<u>57,843</u>	<u>41,930</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	24,686	24,686	50,163
Sundry income	219	-	219	1,443
Fees	2,090	-	2,090	-
Activity contributions	649	-	649	-
	<u>2,958</u>	<u>24,686</u>	<u>27,644</u>	<u>51,606</u>

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
NHSCT	39,408	-	39,408
SJP	2,750	-	2,750
Black Santa	1,000	-	1,000
Comic Relief	-	17,527	17,527
M&E Antrim BC	3,989	-	3,989
Mencap	315	7,159	7,474
Danske bank	1,000	-	1,000
PLM	3,180	-	3,180
Sundry donations	6,201	-	6,201
	<u>57,843</u>	<u>24,686</u>	<u>82,529</u>

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	44	44	2
	<u>44</u>	<u>44</u>	<u>2</u>

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Accountancy	1,709	-	1,709	1,080
Bank charges	142	-	142	67
Building expenditure	1,277	9,411	10,688	20,463
Catering	15	-	15	500
IT costs	1,344	-	1,344	80
Insurances	1,405	-	1,405	833
Administration	2,328	-	2,328	8,418
Sundry expenses	3,486	1,445	4,931	577
Professional services	3,641	250	3,891	1,206
Payroll costs	33,146	1,807	34,953	23,324
Phone & stationery	1,520	-	1,520	666

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Rent	4,441	17,000	21,441	9,447
Travel	412	-	412	319
Utilities	1,239	4,277	5,516	723
Purchases	8,319	85	8,404	-
	<u>64,424</u>	<u>34,275</u>	<u>98,699</u>	<u>67,703</u>

7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	33,460	22,520
Social security costs	1,031	-
Pension costs	462	804
	<u>34,953</u>	<u>23,324</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>5</u>	<u>2</u>

1 (2022 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £462 (2022 - £804).

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 £23,363 (2022 - £17,643).

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

8 Debtors

	2023 £	2022 £
Trade debtors	555	-

9 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	33,212	46,283

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,432	780

11 Charity status

The charity is a company limited by guarantee 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.

12 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Balance at 31 May 2023 £
Unrestricted funds				
<i>General</i>				
General fund	27,126	60,845	(64,424)	23,547
Restricted funds				
Sensory Room Project	6,069	-	(6,069)	-
Building Project	8,031	17,527	(20,342)	5,216
Utilities fund	4,277	-	(4,277)	-
Let's talk	-	7,159	(3,587)	3,572
Total restricted funds	18,377	24,686	(34,275)	8,788
Total funds	45,503	85,531	(98,699)	32,335

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

	Balance at 1 June 2021 £	Incoming resources £	Resources expended £	Balance at 31 May 2022 £
Unrestricted funds				
<i>General</i>				
General fund	19,668	43,375	(35,917)	27,126
Restricted				
Sensory Room Project	-	15,000	(8,931)	6,069
Building Project	-	19,563	(11,532)	8,031
Utilities fund	-	5,000	(723)	4,277
Larne rent & wages fund	-	10,000	(10,000)	-
Signage Art Project	-	600	(600)	-
Total restricted funds	<u>-</u>	<u>50,163</u>	<u>(31,786)</u>	<u>18,377</u>
Total funds	<u><u>19,668</u></u>	<u><u>93,538</u></u>	<u><u>(67,703)</u></u>	<u><u>45,503</u></u>

The specific purposes for which the funds are to be applied are as follows:

The Sensory Room Project covered costs on this specific space.

The Building Project covers rent and building works.

The Utilities fund is for assistance with these costs.

Let's talk is a specific project funded by Mencap.

13 Analysis of net assets between funds

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Current assets	24,979	8,788	33,767
Current liabilities	<u>(1,432)</u>	<u>-</u>	<u>(1,432)</u>
Total net assets	<u><u>23,547</u></u>	<u><u>8,788</u></u>	<u><u>32,335</u></u>

Carrickfergus and Larne Child Contact Centre Ltd

Notes to the Financial Statements for the Year Ended 31 May 2023

	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Current assets	27,906	18,377	46,283
Current liabilities	(780)	-	(780)
Total net assets	<u>27,126</u>	<u>18,377</u>	<u>45,503</u>

14 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023	2022
	£	£
Independent examination	700	650
Other financial services	480	-
	<u>1,180</u>	<u>650</u>

15 Taxation

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

16 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

17 Related party transactions

During the year the charity made the following related party transactions:

Emma Barclay

(Emma is related to Anthony Barclay (Trustee))

Emma received remuneration of £4,047 the period. At the balance sheet date the amount due to/from Emma Barclay was £Nil (2022 - £Nil).