

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

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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.

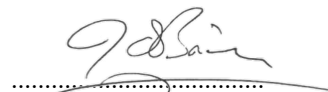
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the 2008 Act and section 145 of the Charities 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 |
| | <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 | <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>45,503</u> | <u>85,531</u> | <u>(98,699)</u> | <u>32,335</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).