

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>

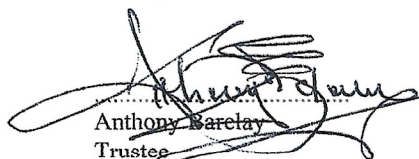
For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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).