

ARMAGH CHILD CONTACT CENTRE LIMITED

(Company Limited by Guarantee)

REPORT

A N D

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

Registered Charity Number – XR82967

Company Registration Number NI 061859

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DIRECTORS AND OTHER INFORMATION FOR THE YEAR ENDED 31 AUGUST 2023

DIRECTORS AND RESPONSIBILITIES:

Mrs Mary Caldwell – Chair
Mrs Mandy McCann

SECRETARY:

Mrs Joyce Kirkland

COMPANY PRINCIPAL PLACE OF BUSINESS AND CONTACT DETAILS:

First Presbyterian Church Armagh
College Street
Armagh
Telephone: 079149 59377

31a Thomas Street
Armagh BT61 7PX
Email: emma.accc@btconnect.com
Telephone: 028 3752 6045

AUDITORS:

WHR ACCOUNTANTS LTD
Chartered Certified Accountants
Statutory Auditors
Audit House
56 English Street
Armagh BT61 7LG

BANKERS:

Ulster Bank Limited
7 Upper English Street
Armagh BT61 7BL

REGISTERED COMPANY NUMBER:

NI061859

REGISTERED OFFICE:

Armagh Child Contact Centre Limited
75 Annaghreagh Road
Richhill
Armagh BT61 9JY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, submit their annual report and the audited financial statements for the year ended 31 August 2023.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2008 in preparing the annual report and financial statements of the charity.

Reference and administrative details of the charity, its trustees and advisers

Details contained in Page 3.

Structure, governance and management

The charity is a charitable company limited by guarantee and was set up 21 December 2006. It is governed by a memorandum and articles of association. Its objects are to provide supported contact in a neutral community venue to enable children to develop and maintain positive relationships with non-resident parents and other family members.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Law applicable to charities in Northern Ireland require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with (applicable law, regulations and trust deed). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk assessment

The trustees do not believe the company is subject to any substantial risks beyond the liabilities disclosed in the financial accounts. The company has three employees and rent office premises. It holds public liability insurance.

The company has a formal risk assessment register, which is reviewed on a regular basis.

continued ... REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2023

State of disclosure of information to auditors

We, the directors of the company who held office at the date of approval of these financial statements, as set out above, each confirm so far as we are aware that:

- There is no relevant audit information of which the company's auditors are unaware; and
- We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Objectives and activities

The centre is staffed by one Co-ordinator, Administrative Assistant and Volunteers from a group of over twenty, who attend on a rota basis. The centre is part of a national framework of similar centres and operate under guidance from the NACCC - National Association of Child Contact Centres.

Achievements and performance

Details contained in Co-ordinators Report.

Financial review

The directors believe the period end financial position was satisfactory.

£ 34,856 of grants were received during the year.

Southern Health & Social Care Trust are the Armagh Child Contact Centre Ltd core funders.

Auditors

A resolution proposing that WHR ACCOUNTANTS LTD be re-appointed as auditors of the charity will be put to the Annual General Meeting.

This Report was approved by the Board on 23 October 2023.

MRS MARY CALDWELL
CHAIR

Report of the Independent Auditors to the Members of
Armagh Child Contact Centre Ltd

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page two, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the Company's own assessment of the risk that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management, directors concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meeting of directors, reviewing internal audit reports and reviewing correspondence with HMRC; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Report of the Independent Auditors to the Members of
Armagh Child Contact Centre Ltd

Use of our report

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

James Robinson FCCA (Senior Statutory Auditor)
for and on behalf of WHR Accountants Ltd
Chartered Certified Accountants
Statutory Auditors
56 English Street
Armagh
Co. Armagh
BT61 7LG

24 October 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023
(Incorporating the Income and Expenditure Account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023	Total 2022
INCOMING RESOURCES:					
Donations, gifts and fundraising	2.	1,141		1,141	660
<i>Activities in furtherance of the charity's objectives:</i>					
Grants receivable	3.	32,541	2,315	34,856	36,613
<i>Activities for generating funds:</i>					
<i>Other incoming resources:</i>					
Interest receivable	4.	9	-	9	-
TOTAL INCOMING RESOURCES		33,691	2,315	36,006	37,273
RESOURCES EXPENDED:					
<i>Costs of generating funds:</i>					
Fundraising and publicity	7.	-	-	-	33
NET INCOMING RESOURCES AVAILABLE FOR CHARITABLE APPLICATIONS		33,691	2,315	36,006	37,240
<i>Charitable expenditure:</i>					
Grants payable in furtherance of the charity's objectives		-	-	-	-
<i>Cost of activities in furtherance of charitable objectives</i>					
	8.	11,481	2,315	13,796	14,512
Management and administration	9.	22,306	-	22,306	21,594
TOTAL CHARITABLE EXPENDITURE		33,787	2,315	36,102	36,106
TOTAL RESOURCES EXPENDED		33,787	2,315	36,102	36,139
NET OUTGOING / (INCOMING) RESOURCES FOR THE PERIOD		(96)	-	(96)	1,134
Total funds at 1 September 2022		5,621	500	6,121	4,987
Transfers between funds		-	-	-	-
Total funds at 31 August 2023		5,525	500	6,025	6,121

The charity has no recognised gains or losses other than the results for the year as set out above.
All the activities of the charity are classed as continuing.
The notes on pages 10 to 14 form an integral part of the financial statements.

BALANCE SHEET AS AT 31 AUGUST 2023

	NOTE	2023	2022
FIXED ASSETS:			
Tangible Assets	10.	1,900	1,915
Investments		-	-
		<u>1,900</u>	<u>1,915</u>
CURRENT ASSETS:			
Debtors	11.	385	389
Cash at Bank and in Hand	12.	5,143	5,427
		<u>5,528</u>	<u>5,816</u>
CREDITORS:			
Amounts falling due within one year	13.	1,403	1,610
NET CURRENT ASSETS		<u>4,125</u>	<u>4,206</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,025</u>	<u>6,121</u>
CREDITORS:			
Amounts falling due after more than one year		-	-
NET ASSETS		<u>6,025</u>	<u>6,121</u>
FUNDS:			
Unrestricted	16.	5,525	5,621
Designated		-	-
Restricted		500	500
TOTAL FUNDS		<u>6,025</u>	<u>6,121</u>

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the trustees on 23 October 2023, and are signed on their behalf by:

MRS MARY CALDWELL
DIRECTOR

MRS MANDY McCANN
DIRECTOR

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023**1. ACCOUNTING POLICIES****(a) Basis of preparing the Financial Statements**

These financial statements have been prepared in accordance with the provisions of Section 1A “Small Entities” of Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), “Accounting and Reporting by Charities” published in 2008.

(b) Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named on Page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

(d) Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects.

No amounts are included in the financial statements for services donated by volunteers.

(e) Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

(f) Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, Fittings and Equipment	– 25 % reducing balance.
Computer Equipment	– 25 % reducing balance.

Continued ... FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2. DONATIONS, GIFTS & FUNDRAISING	2023	2022	Restricted Funds £	Unrestricted Funds £
Parents, Others & Volunteers - Donations	-	410	-	-
Unison Orchard H & SC Branch – Donation	-	100	-	-
Rotary Club Armagh – Donation	-	150	-	-
A Greenaway - Donations	-	-	-	-
Table Quizzes, Raffles & Fundraising	1,141	-	-	1,141
	1,141	660	-	1,141

3. GRANTS RECEIVABLE:	Total 2023	Total 2022	Restricted Funds £	Unrestricted Funds £
South. Health and Social Care Trust - Running Costs	29,261	27,714	-	29,261
Albert Hunt SP – Grant - Running Costs	-	2,000	-	-
Screwfix Foundation – Grant - Repairs	-	2,000	-	-
National Lottery – Grant - Running Costs	-	4,299	-	-
UNISON Orchard – Grant – Running Costs	300	-	300	-
REGEN – Grant - Running Costs	2,280	-	-	2,280
Cathedral / Black Santa - Grant - Running Costs	1,000	600	-	1,000
MAIN - Grant - Running Costs	2,015	-	2,015	-
	34,856	36,613	2,315	32,541

4. INTEREST RECEIVABLE	2023	2022
Ulster Bank Limited - Savings Account	9	-

5. TRUSTEES' REMUNERATION AND BENEFITS

The Trustees neither received nor waived any emolument during the year (2022 £ Nil).

TRUSTEES' EXPENSES

Trustees have been reimbursed for any expenses they incurred in connection with the charity.

6. STAFF COSTS	2023	2022
Wages and salaries	21,673	20,956
Social Security costs	-	-
Pension cost	-	-
	21,673	20,956

The average number of employees during the year was 2[2022 → 2].

Continued ... FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Total	Total	Restricted	Unrestricted
7. FUNDRAISING AND PUBLICITY	2023	2022	Expend.	Expenditure
Advertising	-	33	-	-

8. COSTS OF ACTIVITIES IN FURTHERANCE OF CHARITABLE ACTIVITIES:	Total	Total	Restricted	Unrestricted
	2023	2022	Expend. £	Expend. £
Rent	6,245	5,955	-	6,245
Insurance	1,118	1,242	-	1,118
Membership fees of NIACCC / NI Network of CCC	331	301	-	331
Printing, Postage and Stationery	477	557	-	477
Staff / Volunteers' mileage / Protective clothing	479	541	-	479
Accountancy	924	924	-	924
Bank charges	119	122	-	119
Sundry expenses	2,535	1,006	2,315	220
Light & Heat	203	321	-	203
Telephone & Internet	1,231	929	-	1,231
Water Rates	182	167	-	182
Discount received	(84)	(84)	-	(84)
Training	-	100	-	-
Repairs to Property	36	2,431	-	36
	13,796	14,512	2,315	11,481

9. MANAGEMENT AND ADMINISTRATION	Total	Total	Restricted	Unrestricted
	2023	2022	Expend.	Expenditure
Wages and Salaries	21,673	20,956	-	21,673
Depreciation – Fixtures, Fittings and Equipment	344	252	-	344
– Computer Equipment	289	386	-	289
	22,306	21,594	-	22,306

Continued ... FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

10. TANGIBLE ASSETS	Office Equipment + Toys	Computer Equipment	Total
Cost			
At 1 September 2022	5,566	2,274	7,840
Additions	620	-	620
Grants received	-	-	-
At 31 August 2023	6,186	2,274	8,460
Depreciation			
At 1 September 2022	4,809	1,116	5,925
Charge for the year	345	290	635
At 31 August 2023	5,154	1,406	6,560
Net Book Values			
At 31 August 2023	1,032	868	1,900
At 31 August 2022	757	1,158	1,915

11. DEBTORS	2023	2022
Grants due	-	-
Membership fees prepaid	154	154
Insurance prepaid	117	135
Internet prepaid	-	-
Water Rates prepaid	114	100
	385	389

12. CASH AT BANK AND IN HAND	2023	2022
Petty Cash Account	186	153
Ulster Bank Limited – Current Account	3,912	4,239
Ulster Bank Limited – 30 Day Business Reserve Account	1,045	1,035
	5,143	5,429

Continued ... FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

13. CREDITORS DUE WITHIN ONE YEAR	2023	2022
Accountancy	840	840
Staff / Volunteers' Mileage	-	213
HM Revenue & Customs – PAYE	363	314
Telephone	200	243
	1,403	1,610

14. DIRECTORS REMUNERATION

There is no Directors' remuneration.

15. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS	Restricted Funds	Unrestricted Funds	TOTAL
Fund balance at 31 August 2023 restricted by:			
Tangible Fixed Assets	-	1,900	1,900
Current Assets	500	5,028	5,528
Current Liabilities	-	(1,403)	(1,403)
TOTAL NET ASSETS	500	5,525	6,025