

Knock Child Contact Centre
Company Limited by Guarantee
Financial statements
Year ended 31 March 2023

Knock Child Contact Centre

Company Limited by Guarantee

Financial statements

Year ended 31 March 2023

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Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Knock Child Contact Centre

Charity registration number NIC101434

Company registration number NI608957

Principal office and registered office 53 Kings Road
Belfast
BT5 6JH

The trustees

Mrs J Brown (Retired 26 September 2022)
Mr R Calvert
Mr S Curragh
Mr A Spratt
Mrs J Spratt
Ms L Spiers
Ms J Hamilton
Mrs RJ Prytherch

Auditor Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

Bankers Danske Bank Limited
Belfast
Donegall Square West
BT1 6JS

Structure, governance and management

Knock Child Contact Centre is a company limited by guarantee incorporated on 9 September 2011 and as such does not have share capital. The company is registered with the HM Revenue and Customs as a charitable body for taxation purposes (HM Revenue & Customs Charity No XR40638). The governing instruments are the Memorandum and Articles of Association, which state the objects of the company and detail the rules by which it will operate.

Appointment of Directors

The Directors are elected under the terms of the Articles of Association. Directors shall be appointed and/or re-appointed annually at the AGM. Serving Directors have the power to appoint any person as an additional Director; the number of Directors shall not be subject to any maximum but shall not be less than three. All Directors shall be subject to a review every two years and shall retire from office if so requested by a majority of the Board of Directors.

Risk management

The board of directors has examined and assessed the major risks to which the Centre is exposed, in particular those related to the operations and finances of the Centre, and are satisfied that adequate systems are in place to mitigate any exposure to the major risks

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2023

Structure, governance and management (continued)

Purpose and public benefit

The Company is established to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit, but in particular through the provision of a safe, friendly and neutral environment to facilitate contact. Public benefit is a legal requirement of every organisation established with charitable objectives and the Trustees confirm that they have had due regard to the Charity Commission for Northern Ireland's guidance on public benefit reporting in presenting the charity's benefits and achievements. The Trustees are confident that any private benefit received from our activities is purely incidental to the purposes of our work.

Key management

The key management of the charity comprise the Trustees and the centre co-ordinators.

The Trustees do not receive remuneration. The salaries of the centre co-ordinators is included in note 11 to the accounts.

Objectives and activities

Maintaining a service to children and families at Knock Child Contact Centres incorporating Knock, Bangor and Newtownards Child Contact Centres.

Maintaining links with other Child Contact Centres via the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners and Executive Forums.

Ensuring consistency of practice through engagement with and attainment of accreditation through the NINCCC Quality Management process and through sharing of best practice within the NINCCC Practitioners Forum.

Providing support and assistance to other agencies and individuals seeking to develop Child Contact Centres in Northern Ireland.

Ensuring the long-term sustainability of Knock Child Contact Centre through engagement with existing and potential funders

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Belfast Centre's usage for the year was as follows:

| | 2023 | 2022 |
|-------------------|------|------|
| Families | 47 | 23 |
| Children | 52 | 41 |
| Family visits | 332 | 581 |
| Children's visits | 436 | 703 |

The Newtownards Centre's usage for the year was as follows:

| | 2023 | 2022 |
|-------------------|------|------|
| Families | 40 | 43 |
| Children | 56 | 51 |
| Family visits | 250 | 157 |
| Children's visits | 285 | 189 |

Newtownards CCC successfully achieved re-accreditation by NINCCC in October 2022.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) (continued)

Year ended 31 March 2023

Achievements and performance (continued)

The Bangor Centre's usage for the year was as follows:

| | 2023 | 2022 |
|-------------------|------|------|
| Families | 28 | 28 |
| Children | 37 | 35 |
| Family visits | 75 | 30 |
| Children's visits | 117 | 43 |

Bangor CCC successfully achieved re-accreditation by NINCCC in October 2022.

Centres continue to engage in relevant training programmes with the wider NINCCC Practitioners forum providing opportunities to develop relevant skills and expertise.

During 2022-23 Centres successfully transitioned back to normal operations and sessions.

Financial review

The company is reporting a surplus of £15,782 (2022: surplus of £12,346). The company being a charity recognised by HM Revenue and Customs has no liability to corporation tax on its charitable activities.

The directors gratefully acknowledge the grants, donations and support from the following:

DHSSPS (via Belfast and South Eastern HSC Trusts)
Knock Presbyterian Church
1st Bangor Presbyterian Church
Strean Presbyterian Church, Newtownards
Thriving Life Church, Newtownards

Going Concern

After reviewing the Charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Reserves policy

It is the policy of the Centre to maintain unrestricted funds, which are the free reserves of the Centre, at a level, which equates to approximately three months unrestricted expenditure.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Future developments are monitored and approved by the board of directors. These include:

Ensuring a funding strategy is in place to provide long-term sustainability.

Ensuring the continued efficient and effective running of the Centre offering a valued and cost-effective service to children and their families.

Ensuring the board of directors continues to have the appropriate skills to manage the organisation.

Meeting with the Northern Ireland Network of Child Contact Centres (NINCCC) Practitioners Forum to share and agree best practice.

Participating as members of NINCCC and achieving and maintaining accreditation standards ensuring consistency and ongoing improvement of practice.

Ongoing liaison with key stakeholder groups (Solicitors, Court Officers and Judiciary) to improve the efficiency and delivery of our service.

Engaging with relevant forums or other charitable bodies to ensure that our service benefits from and offers benefit to the wider voluntary sector.

Continuing to work in partnership with Belfast and South Eastern Trusts to provide Child Contact Centre Services.

Funds held as custodian trustee

No funds are held as custodian on behalf of others.

Trustees' responsibilities statement

The trustees, who are also directors 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).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Knock Child Contact Centre

Company Limited by Guarantee

Trustees' annual report (incorporating the director's report) *(continued)*

Year ended 31 March 2023

Disclosure of information to auditors

Each of the persons who is a trustee at the date of approval of this report confirms that: • so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and • they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees. The Independent Auditor's Report was unqualified. The Trustees at the time when this Trustee's report is approved has confirmed that:

- so far as that the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

The trustees' annual report and the strategic report were approved on 15 December 2023 and signed on behalf of the board of trustees by:

Mr R Calvert
Trustee

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre

Year ended 31 March 2023

Opinion

We have audited the financial statements of Knock Child Contact Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 trustees determine is 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Knock Child Contact Centre

Company Limited by Guarantee

Independent auditor's report to the members of Knock Child Contact Centre *(continued)*

Year ended 31 March 2023

Auditor's 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 an Auditors' Report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Charitable Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Charitable Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Charitable Company is complying with those frameworks by making enquiries of management to understand how the Charitable Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Charitable Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

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 Auditors' Report.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Robin Bethel (Senior Statutory Auditor)

For and on behalf of
Miscampbell & Co
Chartered accountants & statutory auditor
6 Annadale Avenue
Belfast
BT7 3JH

15 December 2023

Knock Child Contact Centre

Company Limited by Guarantee

Statement of financial activities
(including income and expenditure account)

Year ended 31 March 2023

| | | 2023 | | | 2022 |
|---|------|-------------------------|-----------------------|------------------|------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 676 | – | 676 | – |
| Charitable activities | 6 | 85,884 | – | 85,884 | 68,258 |
| Investment income | 7 | – | – | – | 19 |
| Total income | | <u>86,560</u> | <u>–</u> | <u>86,560</u> | <u>68,277</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | <u>70,778</u> | <u>–</u> | <u>70,778</u> | <u>55,931</u> |
| Total expenditure | | <u>70,778</u> | <u>–</u> | <u>70,778</u> | <u>55,931</u> |
| Net income and net movement in funds | | <u>15,782</u> | <u>–</u> | <u>15,782</u> | <u>12,346</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>44,807</u> | <u>950</u> | <u>45,757</u> | <u>33,411</u> |
| Total funds carried forward | | <u>60,589</u> | <u>950</u> | <u>61,539</u> | <u>45,757</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Statement of financial position

31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| Fixed assets | | | |
| Tangible fixed assets | 13 | – | 596 |
| Current assets | | | |
| Debtors | 14 | 2,426 | 2,333 |
| Cash at bank and in hand | | <u>65,445</u> | <u>48,213</u> |
| | | 67,871 | 50,546 |
| Creditors: amounts falling due within one year | 15 | <u>6,332</u> | <u>5,385</u> |
| Net current assets | | <u>61,539</u> | 45,161 |
| Total assets less current liabilities | | <u>61,539</u> | <u>45,757</u> |
| Net assets | | <u>61,539</u> | <u>45,757</u> |
| Funds of the charity | | | |
| Restricted funds | | 950 | 950 |
| Unrestricted funds | | <u>60,589</u> | <u>44,807</u> |
| Total charity funds | 17 | <u>61,539</u> | <u>45,757</u> |

These financial statements were approved by the board of trustees and authorised for issue on 15 December 2023, and are signed on behalf of the board by:

Mr R Calvert
Trustee

Mr S Curragh
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|---|----------------------|----------------------|
| Cash flows from operating activities | | |
| Net income | 15,782 | 12,346 |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 596 | 595 |
| Other interest receivable and similar income | - | (19) |
| Accrued expenses | 947 | 1,742 |
| <i>Changes in:</i> | | |
| Trade and other debtors | (93) | (2,333) |
| Cash generated from operations | 17,232 | 12,331 |
| Interest received | - | 19 |
| Net cash from operating activities | <u>17,232</u> | <u>12,350</u> |
| Net increase in cash and cash equivalents | 17,232 | 12,350 |
| Cash and cash equivalents at beginning of year | <u>48,213</u> | <u>35,863</u> |
| Cash and cash equivalents at end of year | <u><u>65,445</u></u> | <u><u>48,213</u></u> |

The notes on pages 12 to 17 form part of these financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2023

1. General information

Knock Child Contact Centre is a company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI608957 and is registered with Charity Commission for Northern Ireland and has the registered number NIC101434. The principal office and registered office address is 18 Gilnahirk Rise, Belfast, BT5 7DT. The principal activity of the company is to relieve those in need by reason of family or relationship breakdown through the facilitation of contact between children and parents who are divorced or separated and/or extended family members, by any exclusively charitable means which the directors think fit.

2. Statement of compliance

The financial statements have been prepared on the going concern basis in accordance with the Charities Act (Northern Ireland) 2008, the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and relevant sections of the Statement of Recommended Practice "Accounting and Reporting by Charities (Revised 2015)", applicable to charities preparing their accounts in accordance with the FRS 102.

Knock Child Contact Centre meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity and the level of rounding is £1.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

There are no areas of significant judgment nor key sources of estimation uncertainty.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment - 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Knock Child Contact Centre

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Notes to the financial statements (continued)

Year ended 31 March 2023

3. Accounting policies (continued)

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is a company limited by guarantee and not having a share capital. The liability of guarantors is limited to £1 in the event of the company being wound up.

5. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| ASDA Foundation | 300 | 300 | – | – |
| Quiz night (net of expenses) | 376 | 376 | – | – |
| | <u>676</u> | <u>676</u> | <u>–</u> | <u>–</u> |

6. Charitable activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|----------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| BHSCT | 28,857 | 28,857 | 27,479 | 27,479 |
| SEHSCT - Newtownards | 30,261 | 30,261 | 29,114 | 29,114 |
| SEHSCT - Bangor | 26,766 | 26,766 | 11,665 | 11,665 |
| | <u>85,884</u> | <u>85,884</u> | <u>68,258</u> | <u>68,258</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | – | – | 19 | 19 |
| | <u>–</u> | <u>–</u> | <u>19</u> | <u>19</u> |

Knock Child Contact Centre

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Notes to the financial statements (continued)

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|------------------------|----------------------------|-----------------------|--------------------------|
| Child contact services | 69,580 | – | 69,580 |
| Support costs | <u>1,198</u> | <u>–</u> | <u>1,198</u> |
| | <u>70,778</u> | <u>–</u> | <u>70,778</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|------------------------|----------------------------|-----------------------|-----------------------|
| Child contact services | 54,059 | 731 | 54,790 |
| Support costs | <u>1,141</u> | <u>–</u> | <u>1,141</u> |
| | <u>55,200</u> | <u>731</u> | <u>55,931</u> |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|------------------------|---|---------------------|-----------------------|----------------------|
| Child contact services | 69,580 | – | 69,580 | 54,790 |
| Governance costs | <u>–</u> | <u>1,198</u> | <u>1,198</u> | <u>1,141</u> |
| | <u>69,580</u> | <u>1,198</u> | <u>70,778</u> | <u>55,931</u> |

10. Net income

Net income is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|--|---------------------|--------------|
| Depreciation of tangible fixed assets | 596 | 595 |
| Fees payable for the audit of the financial statements | <u>1,198</u> | <u>1,141</u> |

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

| | 2023 £ | 2022 £ |
|---|----------------------|---------------|
| Wages and salaries | 57,089 | 45,540 |
| Employer contributions to pension plans | <u>1,597</u> | <u>1,209</u> |
| | <u>58,686</u> | <u>46,749</u> |

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|-----------------|-----------------|-------------|
| Number of staff | <u>3</u> | <u>3</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £52,148 (2022:£41,501).

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2023

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

| | Equipment £ | Total £ |
|--|----------------|--------------|
| Cost | | |
| At 1 April 2022 and 31 March 2023 | <u>5,971</u> | <u>5,971</u> |
| Depreciation | | |
| At 1 April 2022 | 5,375 | 5,375 |
| Charge for the year | 596 | 596 |
| At 31 March 2023 | <u>5,971</u> | <u>5,971</u> |
| Carrying amount | | |
| At 31 March 2023 | <u>–</u> | <u>–</u> |
| At 31 March 2022 | <u>596</u> | <u>596</u> |

14. Debtors

| | 2023 £ | 2022 £ |
|---------------|--------------|--------------|
| Other debtors | <u>2,426</u> | <u>2,333</u> |

15. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>6,332</u> | <u>5,385</u> |

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,597 (2022: £1,209).

17. Analysis of charitable funds

Unrestricted funds

| | At 1 April 2022 £ | Income £ | Expenditure £ | At 31 March 2023 £ |
|--------------------|----------------------|---------------|------------------|--------------------------|
| Unrestricted Funds | <u>44,807</u> | <u>86,560</u> | <u>(70,778)</u> | <u>60,589</u> |
| | At 1 April 2021 £ | Income £ | Expenditure £ | At 31 March 2022 £ |
| Unrestricted Funds | <u>31,730</u> | <u>68,277</u> | <u>(55,200)</u> | <u>44,807</u> |

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the financial statements (continued)

Year ended 31 March 2023

17. Analysis of charitable funds (continued)

Restricted funds

| | At 1 April 2022 | Income | Expenditure | At 31 March 2023 |
|----------------------------------|-----------------|----------|-------------|---------------------|
| | £ | £ | £ | £ |
| Information Material Fund | 500 | – | – | 500 |
| Parenting Training Sessions Fund | 400 | – | – | 400 |
| Legal fees fund | 50 | – | – | 50 |
| Community Fund | – | – | – | – |
| | <u>950</u> | <u>–</u> | <u>–</u> | <u>950</u> |

| | At 1 April 2021 | Income | Expenditure | At 31 March 2022 |
|----------------------------------|-----------------|----------|--------------|------------------|
| | £ | £ | £ | £ |
| Information Material Fund | 500 | – | – | 500 |
| Parenting Training Sessions Fund | 400 | – | – | 400 |
| Legal fees fund | 50 | – | – | 50 |
| Community Fund | 731 | – | (731) | – |
| | <u>1,681</u> | <u>–</u> | <u>(731)</u> | <u>950</u> |

18. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|----------------------------|-----------------------|------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | – | – | – |
| Current assets | 66,921 | 950 | 67,871 |
| Creditors less than 1 year | (6,332) | – | (6,332) |
| Net assets | <u>60,589</u> | <u>950</u> | <u>61,539</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 |
|----------------------------|-----------------------|------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | 596 | – | 596 |
| Current assets | 49,596 | 950 | 50,546 |
| Creditors less than 1 year | (5,385) | – | (5,385) |
| Net assets | <u>44,807</u> | <u>950</u> | <u>45,757</u> |

19. Analysis of changes in net debt

| | At 1 Apr 2022 | Cash flows | At 31 Mar 2023 |
|--------------------------|---------------|---------------|----------------|
| | £ | £ | £ |
| Cash at bank and in hand | <u>48,213</u> | <u>17,232</u> | <u>65,445</u> |

20. Related parties

There were no related parties' transactions within the year.

21. Corporation tax

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Knock Child Contact Centre

Company Limited by Guarantee

Management information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Knock Child Contact Centre

Company Limited by Guarantee

Detailed statement of financial activities

Year ended 31 March 2023

| | 2023 £ | 2022 £ |
|---|---------------|---------------|
| Income and endowments | | |
| Donations and legacies | | |
| ASDA Foundation | 300 | – |
| Quiz night (net of expenses) | 376 | – |
| | <u>676</u> | <u>–</u> |
| Charitable activities | | |
| BHSCT | 28,857 | 27,479 |
| SEHSCT - Newtownards | 30,261 | 29,114 |
| SEHSCT - Bangor | 26,766 | 11,665 |
| | <u>85,884</u> | <u>68,258</u> |
| Investment income | | |
| Bank interest receivable | – | 19 |
| | <u>–</u> | <u>19</u> |
| Total income | <u>86,560</u> | <u>68,277</u> |
| Expenditure | | |
| Expenditure on charitable activities | | |
| Salaries | 57,089 | 45,540 |
| Pension costs | 1,597 | 1,209 |
| Rent and contributions for use of halls | 2,538 | 1,000 |
| Website | 250 | 250 |
| Insurance | 926 | 898 |
| Supervision | – | 80 |
| Software subscriptions | 173 | 173 |
| Travel, co-ordinator and centre expenses | 4,045 | 3,326 |
| Governance costs - audit fees | 1,198 | 1,141 |
| Telephone | 219 | 597 |
| Depreciation | 596 | 595 |
| Volunteer training and expenses | 1,968 | 485 |
| Subscriptions and fees | 170 | 605 |
| Bank charges | 9 | 32 |
| | <u>70,778</u> | <u>55,931</u> |
| Total expenditure | <u>70,778</u> | <u>55,931</u> |
| Net income | <u>15,782</u> | <u>12,346</u> |

Knock Child Contact Centre

Company Limited by Guarantee

Notes to the detailed statement of financial activities

Year ended 31 March 2023

| | 2023 | 2022 |
|--|---------------|---------------|
| | £ | £ |
| Expenditure on charitable activities | | |
| Child contact services | | |
| <i>Activities undertaken directly</i> | | |
| Salaries | 57,089 | 45,540 |
| Pension costs | 1,597 | 1,209 |
| Rent and contributions for use of halls | 2,538 | 1,000 |
| Website | 250 | 250 |
| Insurance | 926 | 898 |
| Supervision | - | 80 |
| Software subscriptions | 173 | 173 |
| Travel, co-ordinator and centre expenses | 4,045 | 3,326 |
| Telephone | 219 | 597 |
| Depreciation | 596 | 595 |
| Volunteer training and expenses | 1,968 | 485 |
| Subscriptions and fees | 170 | 605 |
| Bank fees | 9 | 32 |
| | <u>69,580</u> | <u>54,790</u> |
| Governance costs | | |
| Governance costs - audit fees | 1,198 | 1,141 |
| | <u>1,198</u> | <u>1,141</u> |
| Expenditure on charitable activities | <u>70,778</u> | <u>55,931</u> |