

Company registration number: NI608957

Charity registration number: 101434

# Knock Child Contact Centre

(A company limited by guarantee)

## Annual Report and Financial Statements for the Year Ended 31 March 2025

# Knock Child Contact Centre

## Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Auditors' Report	6 to 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19
Detailed Statement of Financial Activities	20 to 21

# Knock Child Contact Centre

## Reference and Administrative Details

<b>Chairman</b>	A Spratt
<b>Trustees</b>	R Prytherch W S Curragh J Spratt A Spratt R Calvert L Spiers J Davis L Mounstephen J Hamilton
<b>Secretary</b>	R Calvert
<b>Charity Registration Number</b>	101434
<b>Company Registration Number</b>	NI608957
<b>Registered Office</b>	53 King's Road Belfast Down BT5 6JH
<b>Auditor</b>	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH
<b>Bankers</b>	Danske Bank Donegall Square West Belfast BT1 6JS

# Knock Child Contact Centre

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

### Trustees and officers

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

Trustees:	R Prytherch
	W S Curragh
	J Spratt
	A Spratt
	R Calvert
	L Spiers
	J Davis (appointed 12 December 2024)
	L Mounstephen (appointed 15 September 2025)
	J Hamilton

Chairman:	A Spratt
-----------	----------

Secretary:	R Calvert
------------	-----------

### Structure, governance and management

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 9 September 2011 and is a registered charity number NIC101434. 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.

### 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 8 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.

# Knock Child Contact Centre

## Trustees' Report (continued)

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:

	2025	2024
Families	46	45
Children	69	60
Family visits	473	543
Children's visits	605	718

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

	2025	2024
Families	29	33
Children	44	45
Family visits	193	258
Children's visits	286	356

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

	2025	2024
Families	28	23
Children	41	31
Family visits	180	126
Children's visits	241	138

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

### Financial review

The company is reporting a surplus of £7,390 (2024: surplus of £18,483).

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:

# Knock Child Contact Centre

## Trustees' Report (continued)

DHSSPS (via Belfast and South Eastern HSC Trusts)

Knock Presbyterian Church

Orangefield Presbyterian Church

1st Bangor Presbyterian Church

Strean Presbyterian 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. At 31 March 2025 the level of unrestricted reserves equated to approximately five months unrestricted expenditure.

### 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;
- Review and restructuring of staff levels to manage risk and ensure ongoing delivery of service;
- Preparation and move of centre to new location during major period of refurbishment at Knock PC;
- Preparation for and completion of NINCCC re-accreditation;
- Planning and delivery of open days for stakeholders and other key interested parties;
- 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;

# Knock Child Contact Centre

## Trustees' Report (continued)

- observe the methods and principles in the applicable Charities SORP;
- make judgements 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.

### 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 annual report was approved by the trustees of the charity on 15 December 2025 and signed on its behalf by:

SIGNED SECURELY  
*Raymond Calvert*  
18/12/2025 at 2:36:19 PM UTC

.....  
R Calvert  
Company secretary and trustee

# Knock Child Contact Centre

## Independent Auditor's Report to the Members of Knock Child Contact Centre

### Opinion

We have audited the financial statements of Knock Child Contact Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted accounting Practice; And
- 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 contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts and Reports Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# Knock Child Contact Centre

## Independent Auditor's Report to the Members of Knock Child Contact Centre (continued)

### Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 auditor's 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. 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.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- identification of related parties;
- making enquiries of management regarding where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place within the company to mitigate the risk of fraud and noncompliance with laws and regulations;

To address the risk of fraud, override of controls and non-compliance with laws and regulations, we performed analytical procedures to identify any unusual or unexpected related party relationships, tested journal entries to identify unusual transactions, investigated any significant or unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were suggestive of potential bias.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

## Knock Child Contact Centre

### Independent Auditor's Report to the Members of Knock Child Contact Centre (continued)

SIGNED SECURELY  
*Jonathan Bethel*  
18/12/2025 at 10:12:42 AM UTC

.....  
Jonathan Bethel (Senior Statutory Auditor)  
For and on behalf of Miscampbell & Co, Statutory Auditor

6 Annadale Avenue  
Belfast  
BT7 3JH

15 December 2025

## Knock Child Contact Centre

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

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Charitable activities	3	<u>98,231</u>	<u>-</u>	<u>98,231</u>	<u>93,476</u>
Total income		<u>98,231</u>	<u>-</u>	<u>98,231</u>	<u>93,476</u>
<b>Expenditure on:</b>					
Charitable activities	4	<u>(90,841)</u>	<u>-</u>	<u>(90,841)</u>	<u>(74,993)</u>
Total expenditure		<u>(90,841)</u>	<u>-</u>	<u>(90,841)</u>	<u>(74,993)</u>
Net income		<u>7,390</u>	<u>-</u>	<u>7,390</u>	<u>18,483</u>
Net movement in funds		7,390	-	7,390	18,483
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>79,072</u>	<u>950</u>	<u>80,022</u>	<u>61,539</u>
Total funds carried forward	14	<u><u>86,462</u></u>	<u><u>950</u></u>	<u><u>87,412</u></u>	<u><u>80,022</u></u>

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

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The funds breakdown for 2024 is shown in note 14.


# Knock Child Contact Centre

Registration number: NI608957

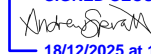
## Balance Sheet as at 31 March 2025

	Note	31 Mar 2025 £	31 Mar 2024 £
<b>Fixed assets</b>			
Tangible assets	10	1,371	1,121
<b>Current assets</b>			
Debtors	11	12,093	-
Cash at bank and in hand	12	<u>81,854</u>	<u>85,488</u>
		93,947	85,488
<b>Creditors: Amounts falling due within one year</b>	13	<u>(7,906)</u>	<u>(6,587)</u>
<b>Net current assets</b>		<u>86,041</u>	<u>78,901</u>
<b>Net assets</b>		<u><u>87,412</u></u>	<u><u>80,022</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		950	950
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>86,462</u>	<u>79,072</u>
<b>Total funds</b>	14	<u><u>87,412</u></u>	<u><u>80,022</u></u>

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 15 December 2025 and signed on their behalf by:

  
SIGNED SECURELY  
18/12/2025 at 9:41:09 AM UTC

.....  
W S Curragh  
Trustee

  
SIGNED SECURELY  
18/12/2025 at 11:17:35 AM UTC

.....  
A Spratt  
Chairman and trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

# Knock Child Contact Centre

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, 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.

The address of its registered office is:

53 King's Road  
Belfast  
Down  
BT5 6JH

These financial statements were authorised for issue by the trustees on 15 December 2025.

### 2 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 the Charities Act (Northern Ireland) 2008, the Companies Act 2006 and 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).

#### Basis of preparation

Knock Child Contact Centre 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

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 specific policies set out below are applied to particular categories of income.

#### Donations and legacies

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.

#### Grants receivable

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.

# Knock Child Contact Centre

## Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

### 2 Accounting policies (continued)

#### 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.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### 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.

#### Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and 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.

#### 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.

# Knock Child Contact Centre

## Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

### 2 Accounting policies (continued)

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

#### **Defined contribution pension 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.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Knock Child Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Accounting policies (continued)

##### Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from charitable activities

	<b>Unrestricted funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>
Child contact services	98,231	98,231
	<b>Unrestricted funds</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>
Child contact services	93,476	93,476

#### 4 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Child contact services		15,238	15,238	10,573
Depreciation, amortisation and other similar costs		965	965	560
Staff costs		73,218	73,218	62,500
Governance costs	5	1,420	1,420	1,360
		<u>90,841</u>	<u>90,841</u>	<u>74,993</u>
		<b>Activity undertaken directly</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>
Child contact services		<u>85,811</u>	<u>85,811</u>	<u>73,633</u>

#### 5 Analysis of governance and support costs

##### Governance costs

## Knock Child Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 5 Analysis of governance and support costs (continued)

##### Governance costs (continued)

	Unrestricted funds £	Total funds £
Audit fees		
Audit of the financial statements	1,420	1,420
<b>Total for 2025</b>	<u>1,420</u>	<u>1,420</u>
<b>Total for 2024</b>	<u>1,360</u>	<u>1,360</u>

## Knock Child Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 6 Net incoming/outgoing resources

Net incoming resources for the year include:

	31 Mar 2025 £	31 Mar 2024 £
Audit fees	1,420	1,360
Depreciation of fixed assets	965	560

#### 7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	31 Mar 2025 £	31 Mar 2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	71,447	60,846
Pension costs	1,771	1,654
	<u>73,218</u>	<u>62,500</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	31 Mar 2025 No	31 Mar 2024 No
Service delivery	<u>3</u>	<u>3</u>

2 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,771 (2024 - £1,654).

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 £59,712 (2024 - £57,907).

## Knock Child Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 9 Taxation

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

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2024	7,652	7,652
Additions	1,215	1,215
At 31 March 2025	<u>8,867</u>	<u>8,867</u>
<b>Depreciation</b>		
At 1 April 2024	6,531	6,531
Charge for the year	965	965
At 31 March 2025	<u>7,496</u>	<u>7,496</u>
<b>Net book value</b>		
At 31 March 2025	<u>1,371</u>	<u>1,371</u>
At 31 March 2024	<u>1,121</u>	<u>1,121</u>

#### 11 Debtors

	31 Mar 2025 £	31 Mar 2024 £
Other debtors	<u>12,093</u>	<u>-</u>

#### 12 Cash and cash equivalents

	31 Mar 2025 £	31 Mar 2024 £
Cash at bank	<u>81,854</u>	<u>85,488</u>

#### 13 Creditors: amounts falling due within one year

	31 Mar 2025 £	31 Mar 2024 £
Accruals	<u>7,906</u>	<u>6,587</u>

## Knock Child Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
Unrestricted funds	79,072	98,231	(90,841)	86,462
<b>Restricted funds</b>				
Information material fund	500	-	-	500
Parenting training find	400	-	-	400
Legal fees fund	50	-	-	50
<b>Total restricted funds</b>	<b>950</b>	<b>-</b>	<b>-</b>	<b>950</b>
<b>Total funds</b>	<b>80,022</b>	<b>98,231</b>	<b>(90,841)</b>	<b>87,412</b>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
Unrestricted funds	60,589	93,476	(74,993)	79,072
<b>Restricted</b>				
Information material fund	500	-	-	500
Parenting training find	400	-	-	400
Legal fees fund	50	-	-	50
<b>Total restricted funds</b>	<b>950</b>	<b>-</b>	<b>-</b>	<b>950</b>
<b>Total funds</b>	<b>61,539</b>	<b>93,476</b>	<b>(74,993)</b>	<b>80,022</b>

#### 15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	1,371	-	1,371
Current assets	92,997	950	93,947
Current liabilities	(7,906)	-	(7,906)
<b>Total net assets</b>	<b>86,462</b>	<b>950</b>	<b>87,412</b>

## Knock Child Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 15 Analysis of net assets between funds (continued)

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	1,121	-	1,121
Current assets	84,538	950	85,488
Current liabilities	<u>(6,587)</u>	<u>-</u>	<u>(6,587)</u>
Total net assets	<u>79,072</u>	<u>950</u>	<u>80,022</u>

#### 16 Related party transactions

There were no related party transactions in the year.

## Knock Child Contact Centre

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Charitable activities	98,231	93,476
Total income	<u>98,231</u>	<u>93,476</u>
<b>Expenditure on:</b>		
Charitable activities	(90,841)	(74,993)
Total expenditure	<u>(90,841)</u>	<u>(74,993)</u>
Net income	<u>7,390</u>	<u>18,483</u>
Net movement in funds	7,390	18,483
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>80,022</u>	<u>61,539</u>
Total funds carried forward	<u><u>87,412</u></u>	<u><u>80,022</u></u>

## Knock Child Contact Centre

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
<b>Charitable activities</b>		
BHSCT	32,016	29,869
SEHSCT Newtownards	33,753	31,237
SEHSCT Bangor	32,462	32,370
	<u>98,231</u>	<u>93,476</u>
<b>Charitable activities</b>		
Wages and salaries	71,447	60,846
Staff pensions	1,771	1,654
Volunteer training and expenses	2,931	1,467
Rent	4,766	3,600
Insurance	1,035	984
Telephone	223	174
Computer software and maintenance costs	206	184
Printing, postage and stationery	-	239
Subscriptions	25	45
Sundry expenses	305	-
Travel, co-ordinator and centre expenses	5,367	3,491
Website maintenance	312	311
Bank charges	68	78
Depreciation of office equipment	965	560
The audit of the charity's annual accounts	1,420	1,360
	<u>90,841</u>	<u>74,993</u>