

COMPANY REGISTRATION NUMBER: NI057297
CHARITY REGISTRATION NUMBER: NIC103540

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

PAUL A TAYLOR & COMPANY

Chartered accountant

Unit 4

12 Spittal Hill

Bushmills Road

Coleraine

BT52 2BY

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	9
Statement of financial activities (including income and expenditure account)	10
Statement of financial position	11
Notes to the financial statements	12
The following pages do not form part of the financial statements	
Detailed statement of financial activities	19
Notes to the detailed statement of financial activities	20

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	COLERAINE AREA CHILD CONTACT CENTRE
Charity registration number	NIC103540
Company registration number	NI057297
Principal office and registered Office	9 Culdaff Road Portstewart BT55 7DP NI

The trustees

Mrs Davies
Mrs McPhillimy
Mr Russell

Company secretary Mrs Shirley McPhillimy

Independent examiner Paul A Taylor & Co
Unit 4
12 Spittal Hill
Bushmills Road
Coleraine
BT52 2BY

Structure, governance and management

Trustees 2023 to 2024.

There are 3 Trustees who have oversight of CACCC and sign off annual reports and reviews. Accreditation takes place every 3 years by the Northern Ireland Network of Child Contact Centres. As part of the Accreditation process all trustees have an enhanced Access NI check and participate or contribute to updated training. Accreditation last took place in October'22 The Trustees are appointed by the Management Committee of CACCC having been nominated by a vote. No other individual or organisation has power to appoint Trustees.

Charity Constitution

CACCC is a Company Limited by Guarantee. CACCC has its own Constitution and is an accredited member of NINCCC. The Contract between CACCC with the Northern Health and Social care Trust is renewed to March 2025.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Purpose

The purpose of CACCC is to provide safe neutral spaces in Coleraine and Ballycastle where children of separated families can spend time with a parent or significant person in a neutral child friendly supported environment. Acknowledging children's legal right to grow up knowing the love and care of both parents, parents can struggle to make arrangements for their child to have contact where there is a breakdown of trust. The service at CACCC provides a safe neutral place where the relationship between a child and parent can be restored. It is a steppingstone so that when the time is right more normal arrangements can be made outside the Centre. The Child Contact centre can also facilitate contact for children in in fostering, kinship fostering or adoption situations monitored by Social Services. Referrals from The Courts, Solicitors, Social Services and directly from Parents who are in agreement to use the Centre are welcomed. The centre has public benefit for all adults and children in these circumstances where a safe neutral contact setting is required regardless of race, gender, age, disability, or religion where the child resides in the Causeway Coast and Glens locality.

"In setting our objectives and planning our activities for the year the trustees have considered their legal obligation to the Charity Commission for Northern Ireland's guidance on public benefit.

Activities

Normally CACCC carries out its purposes through the following activities. Three 2-hour sessions a week are offered throughout the year, one every Saturday morning in Ballycastle, one every Saturday morning and every Tuesday afternoon in Coleraine. 50 sessions were held on Tuesday afternoons throughout the year. 52 sessions were held on Saturday mornings in Coleraine. Ballycastle had no referrals or families from April to December'23. Two families each with one child started attending Ballycastle in in January 2024 and contact was available for the remaining 12 weeks of the financial year to end of March 2024. Due to poor attendance contact was reduced to fortnightly in mid March'23.

CACCC is staffed by one paid self- employed Co-ordinator who works around 20 hours a week. The centre hours are invoiced monthly to be countersigned by 2 signatures from the Trustees. Trained volunteers are in place to cover leave or sickness The Co-ordinator is supported by a mentor, a Referral Committee and Management Committee consisting of 9 people with expertise and background in Social Services, Education, Police, Accountancy and Law.

Beneficiaries

Children: By attending the Child Contact Centre, the children benefit from knowing that the parent they no longer live with still loves and cares for them despite the trauma of their parents' break up. There can often be a gap of weeks or months in contact when a child can experience bewilderment confusion, loss grief and upset. Research has shown that the loss of contact with a parent can have a big impact on them as teenagers and adults as they grapple with issues such as identity, rejection, genetic information, and extended family. CACCC allows the child's relationship with the contact parent to be restored in a safe place. This is a prerequisite for the emotional well-being of the child and has further impact on their ability to form healthy relationships and to succeed in education. If the Centre did not exist these children risk losing their relationship with a parent for life and with that, the information they need that gives them a sense of belonging, essential for their well-being.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

The Contact parent benefits by having safe contact with their child and can build on this for the rest of the child's life. The Contact Parent has usually been in their child's life every day until the breakup and they have been a crucial part in each other's lives giving security, belonging, while meeting the child's needs. Suddenly there is no contact with a loved child which brings about a great sense of grief and loss. A gap in contact gives contributes to a parent feeling they are losing their child and the accompanying frustration and upset can have a huge impact on a parent's mental health. The Contact parents benefit from the emotional support given by the Co-ordinator and volunteers as they re-establish a relationship with their child often after a long break which could be up to 2 years. Pre visit interviews which involves educative works enables a parent to keep conflict away from the child and ensure the needs of their child comes first. Sensitivity and working at the child's pace are essential in building up trust. It is essential for this to happen if contact is to move securely outside the centre. CACCC receives regular thank you cards, and small gifts given in appreciation throughout the year.

The Resident parent benefits by knowing their child is safe, and they are safe coming to and from the Centre where trained volunteers can manage handovers, if required when there may have been domestic abuse or implacable hostility. They are reassured that the child's emotional needs are met by having good quality time with the contact parent. Time at the CACCC allows parents time to rebuild trust with each other so that the child can benefit from the best possible relationship with both parents. Parents separating is a traumatic confusing and anxious time for children. By having regular contact with the contact parent even through this unsettled time the child is reassured that they are loved by both parents and in turn this helps them through this period of immense change. With support for both resident and contact parents who love their child, the aim is that trust can be rebuilt so the child can have easy positive contact with both parents.

Other Family Members. CACCC supports children having contact with other family members or people such as grandparents, siblings, and other relatives where it is important to the child that contact is not lost, and this can happen in the Centre when referred. As contact moves out of the centre other family members can be indirect beneficiaries as contact may open up to grandparents, aunts, uncles, cousins when contact leaves the Centre positively.

Adoption, Fostering and Kinship Placements CACCC provides a safe neutral place where contact can take place between birth families and other caregivers. All children in Care need to have the opportunity where possible to have some degree of contact with their birth family. This is monitored by Social Services where CACCC can be an important resource.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The year started with just 7 families on the register. Over the 12 months 23 families were referred via Courts, Solicitors, Social Services and Self referrals.

On Tuesdays in Coleraine 8 children from 7 different families enjoyed a combined total of 224 hours of Contact with a parent. Of these families there was 1 mother attending for contact and 6 fathers. Ballycastle Child Contact Centre facilitated contact for 2 families with 1 child each. Both parents attending for contact have considerable journeys which impact their ability to enjoy more frequent time with their child. As contact sessions run from 10-12 on a Saturday in Ballycastle, this can be a particular challenge for parents/grandparents who live further away. Both families began attending in January and accrued a total of 18 hours combined from January to March. Ballycastle supported one dad at- tending for contact and one mum.

On Saturdays in Coleraine 30 children from 22 families accrued a total of 454 hours of contact. Some of these children enjoyed contact on both Saturdays and Tuesdays, with one child accumulating 102 hours of contact with her dad between July and March. Another child accrued 76 hours of contact with her dad between July and December.

Time using Centre as of March 24;

12+ Months - 2 families

6+ months - 8 families

>6months - 18 families

Did not progress to contact - 2 families

Referrals

There were 23 new referrals which was a significant increase from 14 the previous year. Notably there was just one Social Service Referral, while 14 of the referrals came from the Courts, which often signifies a greater level of complexity and tension.

At the end of March 2024, 18 families remain on the register.

A breakdown of use of CACCC in the year April 2023 - March 2024 of the children who attended the Centre. Most of these children were the primarychild(ren) the referral was for, however a small number of the children attended as a sibling who lives with the parent attending for contact.

0-5years - 22 children

6-10 years - 14 children

11+ years - 6 children

23 Dads

5 Mums

3 grandparents.

Referrals came from;

Courts 14

Solicitors 4

Social Services 1

Self-Referrals 4

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Outcomes

Of the 30 families on the register through the year, two families did not progress to face to face contact for different reasons. One parent did not engage, and one referral was not accepted. For 8 families contact progressed positively into the community, while two families lost contact. In both cases addictions and mental health were contributing factors.

This is the ultimate purpose of CACCC as 42 children had the opportunity to develop, rebuild and progress their relationship with a parent, grandparent(s) and in some cases sibling(s). This evidence demonstrates that CACCC is fulfilling its public benefit as defined under Purpose.

Restrictions

CACCC facilitates and supports Contact between a child and a parent or other significant adults. It does not supervise contact or accept referrals where allegations of have been made and are not investigated. CACCC does not accept referrals where there is substantive substance abuse, severe mental health, complex special needs, or non-compliance with the Centre which when extreme can affect the quality of contact between the adult and the child. For this reason, a careful risk assessment is undertaken in every case. This may mean going back to the referrer for more information, doing skilful pre-visit interviews and assessing the capability of the centre in meeting the particular needs of each family. Where there are still some issues of concern or questions on how to manage a family within the centre the Co-ordinator brings this to the Referral committee for a final decision. These meetings have become more frequent as services for families are under pressure to provide more support with limited resources.

Harm.

CACCC mitigates any harm that may arise flowing from its purposes by encouraging good communication from the beginning. Both parents are seen separately for a pre-visit interview with the child where appropriate. This includes explaining how the centre works and seeing round the Centre. All parents sign a Consent form which clearly explains the rules and obligations of those attending the Centre. A Consent form with explanations is also given to any other adult who may be bringing a child for contact, so they know not to interfere with contact. On one occasion a relative had to be in-formed that they could not attend as they were attempting to dictate the contact. An evaluation form is available at each session so users can express their views. Users are encouraged to speak to the Co-ordinator about any issue that may arise and if appropriate an appointment is made. Good communication between the Courts, solicitors, social workers and any other referrers, with the Co-ordinator is essential to mitigate harm so there are no misunderstandings which can be fraught when relationships between parents have broken down. A safe child friendly neutral bright clean environment complying with Health and Safety requirements and reviewed regularly mitigates harm. A robust Child Protection Policy is in place along with a safeguarding policy. A complaint procedure is in place. During the past year there were no complaints. An accident / incident book is kept updated and both parents informed should any incident or accident arise, and they are asked to sign. There were no serious accidents. There were a few incidents where a parent was threatening but they were handled appropriately. All policies and procedures are updated each year and this year this included a Finance Policy. They are in line with and meet the requirements of Accreditation with the Northern Ireland Network of Child Contact Centres.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Volunteers

During the year 43 volunteers contributed in a number of ways to CACCC accruing well over 1000 hours of service. Three new volunteers joined the team and two volunteers resigned due to health and family circumstances. The Management Committee consisting of 8 members met bi-monthly to over-see and support the operations of the Centre. Three Management Committee members are also Trustees, also met to oversee all Trustee related business and attended Northern Ireland Network Meetings who steer the direction and betterment of Contact services for children across Northern Ireland. Through the year 8 volunteers acted up in a Deputy Capacity to manage Contact Sessions. All session volunteers made themselves available for at least one session per month, with many covering more when there was need on either a fortnightly or three weekly basis.

The service could not operate without the dedication, commitment of volunteers who get alongside anxious contact parents and support them in making the most of the time they have with their child. Volunteers create a safe accepting and calm environment when contact issues have been so contentious and is the bedrock on which parents can gain confidence and grow in their relationship with their child. Volunteers also create an environment where the resident parent can have confidence in the service to enable the child to have the freedom, they need to cultivate a relationship with the other parent.

Ongoing training, support and volunteer events are essential for the retention of volunteers. A BBQ with live music was held outside in June'23 and Christmas Lunches were held in December to acknowledge and show appreciation for the work in the Centre. The skills, commitment and time of our amazing volunteers is for the public benefit and the well-being of all users especially in meeting the needs of children who attend.

Indirect benefit

CACCC not only provides a service to the public, it provides a much-needed resource to the Family Court. The only alternative without the Centre in the past would have been to arrange contact at somewhere like McDonalds where parents would do their own handovers with no support. There was no way of ensuring consistency or a calm environment that meet the children's needs and these arrangements would often break down.

CACCC also provides a resource to Social Services where contact is ready to move out of supervised contact into a less controlled environment with a plan to continue to move positively into the community. There may be children in foster care, adopted or subject of a Residence Order where a planned short term facilitated contact is appropriate. There may also be children where Social Services are involved when CACCC service is part of the care plan.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Incidental Benefit.

CACCC buys in the services of a skilled qualified Family Mediator with several years' experience as a volunteer and as a Deputy Co-ordinator at a reasonable salary so that all the required standards as an accredited body are in place. This requires complex skills in administration, keeping statistics, recruiting, training, and supporting volunteers as well as using counselling and mediation skills to provide the best support and service to all families experiencing breakdown while at-attending CACCC. The wellbeing of children is paramount in line with legislation of the Children NI Order 1995. Safeguarding of children and vulnerable adults is an essential requirement at every session. CACCC buys in a supplementary deputy on an as and when basis to cover Ballycastle. CACCC relies on skilled trained and competent personnel to fulfil the purpose of CACCC.

Accidental benefit

Volunteers develop skills in working with children and separated families, understand the importance of contact for a child while being aware of the impact separation and divorce has on children. This is beneficial for their CV's when applying for Social Care posts including social work courses but incidental to the purpose of CACCC. Volunteers also learn to work as a team. Social events, ongoing training and teamwork increases the skills they use with parents and children in the Centre which are transferable skills in other settings.

Public Benefit.

The public benefit to children from separating families flow from the purpose of CACCC which is to provide a safe place where important relationships with a non-resident parent or significant family member are nurtured. This can be demonstrated by the statistic that over 72% of discharges result in children having an ongoing relationship with a parent or family member when they left the centre, without which there was a high risk of contact being lost altogether. Children can only benefit when every effort is made by the Centre, who work in partnership with the Courts, Social Services, and parents, to enable them to have the best possible relationship with both parents and other family members where there has been breakdown. While the public benefit is mainly for children it is also for parents and those who come for contact. The public benefit for the contact parent or significant people coming for contact receive emotional support from volunteers who are trained, warm and welcoming, model play, suggest age-appropriate toys and find innovative ways in enabling a parent or family member coming for contact to connect with the child. The public benefit for the resident parent is in supporting them as they may have anxieties particularly where there has been domestic abuse and experience lack of trust in the person coming for contact. Volunteers ensure it is safe for all attending the centre and provide an environment where trust can grow and develop over time to the point where contact can take place safely outside the centre. The goal of public benefit is when parents and children feel secure enough so that safe long term contact arrangements can be made outside the Centre, and the services of the Centre are no longer required.

The Community is aware there is a facility that supports separated families where children can have safe contact with a parent or family member through occasional articles in the local press, website, and collaboration with other voluntary organisations. The website is being updated so the public can get easy access to information and contact the Centre. This is a public benefit. CACCC is an accredited by the Network of Northern Ireland Child Contact Centres. Plans are being put in place to update a DVD and ensure the website is streamlined so people can access the service more easily and referral forms with the protocol are standardised across the Network.

The Charity has all required insurances in place and has a policy with the Methodist Insurance Company.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

The main source of funding has been from the Northern Trust with a grant of £38,540 which includes an uplift. Donations totalled £861.80 this year.

Total income was £39,403. Total expenditure was £ 25,738. There was a surplus of £13,665. There are residual funds of £62,647 on 31st March'24. This is in line with the Finance Policy to aim to have a reserve line with one year's expenditure. The new Finance Management Policy put in place by our Treasurer with all online banking has made all processes easier.

A number of factors have positively contributed to the residual balance, including retrospective contract uplifts and Covid payments from the Northern HSC Trust. Waived expenses such as rent for both premises in Coleraine and Ballycastle during the pandemic and Centre closures during this time reduced Coordinator costs meant monies accumulated. Management Committee members have also covered time off for the Coordinator at no cost to the CACCC.

While this reserve appears healthy, CACCC is aware that the financial obligations continue to increase as costs rise; for example the use of premises, insurance and registration costs. The Management Committee has a responsibility to review staffing needs, equipment and premises to ensure the high standards of the service are maintained which will require further financial investment.

Summary.

CACCC has continued to meet the public benefit requirement by providing a safe neutral place for children to have contact with a non-resident parent or other significant adult in 2023-2024. This report demonstrates the continuing work of CACCC which flows from its purpose for the public benefit for the year April'23 to March '24 for the children of separated families, who now have ongoing positive relationships, vital for their wellbeing, in a more normal setting in the community.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 November 2024 and signed on behalf of the board of trustees by:

Mrs Davies
Trustee

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of COLERAINE AREA CHILD CONTACT CENTRE

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of COLERAINE AREA CHILD CONTACT CENTRE ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Paul A Taylor & Co
Independent Examiner

Unit 4
12 Spittal Hill
Bushmills Road
Coleraine
BT52 2BY

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	862	862	715
Charitable activities	6	38,541	38,541	37,339
Total income		<u>39,403</u>	<u>39,403</u>	<u>38,054</u>
Expenditure				
Expenditure on charitable activities	7,8	25,738	25,738	29,102
Total expenditure		<u>25,738</u>	<u>25,738</u>	<u>29,102</u>
Net income and net movement in funds		<u>13,665</u>	<u>13,665</u>	<u>8,952</u>
Reconciliation of funds				
Total funds brought forward		48,982	48,982	40,030
Total funds carried forward		<u>62,647</u>	<u>62,647</u>	<u>48,982</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.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	13	369	306
Cash at bank and in hand		63,520	51,042
		<u>63,889</u>	<u>51,348</u>
Creditors: amounts falling due within one year	14	<u>1,242</u>	<u>2,366</u>
Net current assets		<u>62,647</u>	<u>48,982</u>
Total assets less current liabilities		<u>62,647</u>	<u>48,982</u>
Funds of the charity			
Unrestricted funds		<u>62,647</u>	<u>48,982</u>
Total charity funds	15	<u>62,647</u>	<u>48,982</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 November 2024, and are signed on behalf of the board by:

Mrs Davies
Trustee

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

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 9 Culdaff Road, Portstewart, BT55 7DP, NI.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

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.

Going concern

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

Judgements and key sources of estimation uncertainty

There are no key assumptions and other sources of estimation uncertainty that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

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.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	862	862	715	715

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants receivable	<u>38,541</u>	<u>38,541</u>	<u>37,339</u>	<u>37,339</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Coleraine Child Contact Centre	22,599	22,599	26,780	26,780
Support costs	<u>3,139</u>	<u>3,139</u>	<u>2,322</u>	<u>2,322</u>
	<u>25,738</u>	<u>25,738</u>	<u>29,102</u>	<u>29,102</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Coleraine Child Contact Centre	22,599	1,881	24,480	27,903
Governance costs	–	<u>1,258</u>	<u>1,258</u>	<u>1,199</u>
	<u>22,599</u>	<u>3,139</u>	<u>25,738</u>	<u>29,102</u>

9. Analysis of support costs

	Analysis of support costs Coleraine Contact Centre £	Total 2024 £	Total 2023 £
General office	1,881	1,881	1,123
Governance costs	<u>1,258</u>	<u>1,258</u>	<u>1,200</u>
	<u>3,139</u>	<u>3,139</u>	<u>2,323</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Contracted services costs

The total cost of contracted services for the reporting period are analysed as follows:

	2024	2023
	£	£
Co-ordinator and deputy	19,919	23,110

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. Debtors

	2024	2023
	£	£
Prepayments and accrued income	369	306

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,242	2,366

15. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2023	Income	Expenditure	31 March 2024
	£	£	£	£
General funds	48,982	39,403	(25,738)	62,647

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Current assets	63,889	63,889	51,348
Creditors less than 1 year	(1,242)	(1,242)	(2,366)
Net assets	<u>62,647</u>	<u>62,647</u>	<u>48,982</u>

17. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024 £	2023 £
Financial assets that are debt instruments measured at amortised cost		
Financial assets that are debt instruments measured at amortised cost	<u>63,520</u>	<u>51,042</u>
Financial liabilities measured at amortised cost		
Financial liabilities measured at amortised cost	<u>1,242</u>	<u>2,366</u>

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Management Information

Year ended 31 March 2024

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

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	862	715
	<u> </u>	<u> </u>
Charitable activities		
Grants receivable	38,541	37,339
	<u> </u>	<u> </u>
Total income	<u>39,403</u>	<u>38,054</u>
	<u> </u>	<u> </u>
Expenditure		
Expenditure on charitable activities		
Contracted services	19,919	23,110
Rent	150	–
Light and heat	1,100	200
Repairs and maintenance	–	1,355
Insurance	784	627
Other establishment	1,781	1,088
Legal and professional fees	1,258	1,199
Telephone	351	1,015
Other office costs	100	35
Toys and games	45	40
Promotional events	250	433
	<u>25,738</u>	<u>29,102</u>
	<u> </u>	<u> </u>
Total expenditure	<u>25,738</u>	<u>29,102</u>
	<u> </u>	<u> </u>
Net income	<u>13,665</u>	<u>8,952</u>

COLERAINE AREA CHILD CONTACT CENTRE

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Coleraine Child Contact Centre		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - contracted services	19,919	23,110
Direct charitable activity 1 - rent	150	–
Direct charitable activity 1 - light & heat	1,100	200
Direct charitable activity 1 - repairs & maintenance	–	1,355
Direct charitable activity 1 - insurance	784	627
Direct charitable activity 1 - telephone	351	1,015
Direct charitable activity 1 - toys and games	45	40
Direct charitable activity 1 - promotional events	250	433
	<u>22,599</u>	<u>26,780</u>
<i>Support costs</i>		
Support charitable activity 1 - general expenses	1,781	1,088
Support charitable activity 1 - other office costs	100	35
	<u>1,881</u>	<u>1,123</u>
<i>Governance costs</i>		
Governance costs - accountancy fees	1,258	1,199
	<u>1,258</u>	<u>1,199</u>
Expenditure on charitable activities	<u><u>25,738</u></u>	<u><u>29,102</u></u>
