

Company Registration No NI046314

Charity Registration No NIC 104601

# **Cloona Child Contact Centre Limited**

(A Company Limited by Guarantee)

Trustees' Report and Unaudited Financial Statements

Year Ended 31<sup>st</sup> March 2023

## **CLOONA CHILD CONTACT CENTRE LIMITED**

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**Company Information**

**Directors**

The directors of the charitable company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

The directors serving during the year were as follows:

Roisin McKenna	Chair
Brenda Tighe	
Denis Cavanagh	
Lindsay Kerr	
Megan McCann	

**Registered office and operating address**

124 Stewartstown Road, Belfast BT11 9JQ

**Accountants**

C D Diamond & Co, 46 Hill Street, Belfast BT1 2LB

**Bankers**

AIB Bank UK Limited, 35 University Road, Belfast, BT7 1ND

**Solicitors**

Madden & Finucane, 88, Castle Street, Belfast BT1 1HE

<b>Company Registration No</b>	<b>NI046314</b>
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## **Report of the Trustees for the Year Ended 31<sup>st</sup> March 2023**

The directors present their report and the financial statements for the year ended 31<sup>st</sup> March 2023. The information with respect to directors and advisors is set out on page 1 forms part of this report. They have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (FRS 102) in preparing the report and financial statements of the charity.

### **Trustees of the Charity**

The directors of the charitable company are trustees for the purposes of charity law. The terms "director" and "Trustee" are used interchangeably throughout the financial statements. The trustees who served the year are set out on page 1.

## **STRUCTURE GOVERNANCE AND MANAGEMENT**

### **Governing Document**

Cloona Child Contact Centre Ltd is a company limited by guarantee and does not have a share capital. It is governed by its Memorandum and Articles of Association. It is registered as a charity with H M Revenue & Customs.

The manager of the company carries out the day-to-day management of the company and is delegated authority for operational matters including finance and staffing. The directors manage all other business decisions and meet on a monthly basis.

### **Activities**

The company is a charity existing to create a safe supportive environment where separated or separating families can meet to maintain contact, discuss their difficulties and sustain family relationships

### **Results**

The net incoming resources for the year amounted to £297 all of which are attributed to general reserves, which now stand at £15,483.

**Risk review**

The directors have conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for the diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

**Taxation Status**

The company is recognised as a charity by H M Revenue and Customs. Accordingly the company has availed of the exemptions contained in Section 505 Income and Corporation Taxes Act 1988 and Section 256 Taxation of Chargeable Gains Act 1992.

**Responsibilities of the directors**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the directors should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements that are reasonable and prudent and
- prepare the financial statements on the going concern basis.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Reserves policy**

The trustees have established the level of reserves which the charity ought to have. Reserves are needed to bridge the gap between spending on its activities and receipts from granting organisations. Reserves

are also needed to sustain operations and meet contractual obligations over the period when funding may not be forthcoming.

**Directors**

The directors, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

The directors of the company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31<sup>st</sup> March 2023 was 5 (2022- 5).

**Statement of Disclosure of Information to the Reporting Accountant**

In so far as the directors, who held office at the date of approval of these financial statements, are aware

There is no relevant information of which the company's accountant is unaware

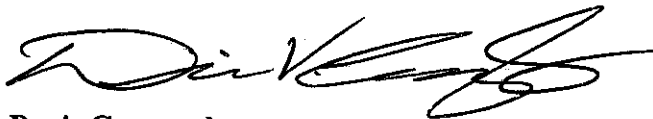
The directors have taken all relevant steps that they ought to have taken to make themselves aware of any relevant information and to establish that the accountant is aware of that information.

**Accountants**

C D Diamond & Co were appointed as the company's accountants during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the directors on 13th October 2023 and signed on its behalf by:



**Denis Cavanagh**  
**Hon Treasurer**

**Report of the Independent examiner  
To the Trustees of Cloona Child Contact Centre Limited**

We report on the accounts of the charity for the year ended 31<sup>st</sup> March 2023, which are set out on pages 6 to 14.

**Respective Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is required.

It is our responsibility to:

- a) Examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008.
- b) To follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.
- c) To state whether particular matters have come to our attention.

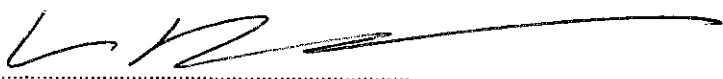
**Basis of Independent Examiner's Report**

We have examined the accounts as required under section 65 of the Charities Act and in accordance with the general directions given by the Charities Commission for Northern Ireland. Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the next statement.

**Independent Examiner's statement**

In connection with our examination, no matter has come to our attention:

1. Which gives us reasonable cause to believe that in any material respect the requirements:
  - a) To keep accounting records in accordance with section 63 of the Charities Act and section 44(1)(a) of the 2005 Act and regulation 4 of the 2006 Accounts Regulations, and
  - b) To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008 and section 44(1)(b) of the 2005 Act and Regulation 9 of the 2006 Regulations have not been met, or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
C.D Diamond & Co  
Chartered Accountants & Registered Auditors  
46 Hill Street  
Belfast BT1 2LB

13th October 2023

**Statement of Financial Activities (including Income and Expenditure Account) for  
the Year Ended 31st March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
<b>Incoming resources</b>					
Donations & Generated Income	2	1,907	-	1,907	1,351
Activities to further the charity's objects:		-	-	-	-
Grants and contracts for advice and information, outreach work and training project	3	39,161	-	39,161	37,676
Investment income and interest		-	-	-	-
<b>Total incoming resources</b>		<b>41,068</b>	<b>-</b>	<b>41,068</b>	<b>39,027</b>
<b>Resources expended</b>					
<i>Charitable expenditure</i>					
Advice and information		30,631	-	30,631	27,843
Management and administration		10,140	-	10,140	9,899
<b>Total resources expended</b>	4	<b>40,771</b>	<b>-</b>	<b>40,771</b>	<b>37,742</b>
<b>Net incoming resources</b>					
- Net income for the year	5	297	-	297	1,285
<b>Net movement in funds</b>		<b>297</b>	<b>-</b>	<b>297</b>	<b>1,285</b>
<b>Total funds at 1st April 2022</b>		<b>15,186</b>	<b>-</b>	<b>15,186</b>	<b>13,901</b>
<b>Total funds at 31st March 2023</b>		<b>15,483</b>	<b>-</b>	<b>15,483</b>	<b>15,186</b>

## Balance Sheet as at 31st March 2023

	2023		2022	
	£	£	£	£
<b>Fixed assets</b>		1,475		1,232
<b>Current assets</b>				
Bank Accounts	12,519		15,572	
Debtors	3,140		-	
Cash on Hand				
	<u>15,659</u>		<u>15,572</u>	
Creditors: amounts falling due within one year	1,651		1,618	
	<u>14,008</u>		<u>13,954</u>	
<b>Net current assets</b>		14,008		13,954
	<u>15,483</u>		<u>15,186</u>	
<b>Total assets less current liabilities</b>		<u>15,483</u>		<u>15,186</u>
<b>Represented by</b>				
<b>Unrestricted funds</b>		15,483		15,186
<b>Restricted funds</b>		-		-
<b>Capital Reserve</b>		-		-
	<u>15,483</u>		<u>15,186</u>	

For the financial Year Ended 31st March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.  
 No members have required the company to obtain an audit of its accounts for the year ended 31st March 2023 in accordance with section 476 of the Companies Act 2006.  
 The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.  
 These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

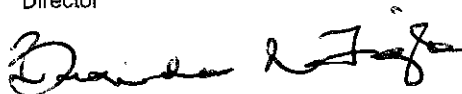
The financial statements on pages 6 to 14 were approved by the board of directors on 13th October 2023 and signed on its behalf by

Director



ROISIN MCKENNA

Director



BRENDA TIGHE

## Cash Flow Statement for the Year Ended 31st March 2023

	£	£
	2023	2022
Operating Surplus	297	1,285
Fixed assets Additions	- 735	
Depreciation of fixed assets	492	
Increase in Debtors	- 3,140	-
Increase in creditors	33	- 772
	<hr/>	<hr/>
<b>Net cash outflow from operating activities</b>	<b>- 3,053</b>	<b>513</b>
Interest received	-	-
	<hr/>	<hr/>
	<b>- 3,053</b>	<b>513</b>
Purchase of fixed assets	-	-
Capital grant received	-	-
	<hr/>	<hr/>
	<b>- 3,053</b>	<b>513</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>Decrease in Bank Balances</b>	<b>- 3,053</b>	<b>513</b>
Opening Bank Balance	15,572	15,059
	<hr/>	<hr/>
Closing Bank Balance	12,519	15,572
	<hr/> <hr/>	<hr/> <hr/>

**Notes to the Financial Statements for the Year Ended 31st March 2023**

**General Information and basis of Preparation**

Cloona Child Care Centre Limited is a company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office of the company is given on page 1 of these financial statements.

The company was established under a Memorandum of Association which established its objects and powers and is governed by its Articles of Association

The charitable company constitutes a public benefit entity as defined by FRS 102.

**Statement of Compliance**

The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with applicable accounting standards. Statement of Recommended Practice "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) The Charities Legislation of Northern Ireland, Companies Act 2006 and the UK Generally Accepted Practices as it applies from January 2015

The charitable company adopted SORP (FRS 102) in the current year and an explanation as to how transition to SORP is included in the notes below.

**Tangible fixed assets and depreciation**

The cost of tangible fixed assets is their purchase cost together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values on a straight line basis over their expected useful economic lives

**Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled the income and the amount can be reasonably quantified.

**Voluntary Income and Fundraising**

Voluntary income and fundraising income is credited to revenue on a receivable basis.

**Grants**

Revenue grants are credited to incoming resources on the earlier date of when they are received or receivable unless they relate to a specified future period.

Capital grants are credited to restricted incoming resources when receivable, transferred to designated funds upon receipt and released to general funds over their estimated useful lives.

**Incoming resources from charitable activities**

Income is included in the Statement of Financial Activities when received

**Deferred income**

Income from certain events has been deferred as those events will not occur before the year end

**Resources expended**

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs under that category. When costs cannot be directly attributed to particular headings they are allocated on a consistent and appropriate basis.

**Costs of generating voluntary income**

These comprise costs incurred in generation voluntary income on an accruals basis.

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes directly allocated costs and those indirect costs needed to supply those services. Support costs are allocated relevant to the income received.

**Value Added Tax**

The company is not VAT registered thus expenditure is shown gross of VAT

**Governance**

Governance costs reflect those incurred in the governance of assets associated with constitutional and statutory requirements

**Fund accounting**

The charity has various funds for which it is responsible and which require separate disclosure as follows

**Unrestricted funds**

Funds which are expendable at the trustees discretion including capital investment and working capital

**Restricted funds**

Funds to be used for donor specified purposes against which appropriate expenditure and fairly allocated overheads are charged.

**2 Donations**

			<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>General Income</b>	1,907	-	1,907	1,351

**3 Incoming resources from activities to further the charity's objects**

			<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
Advice and information	39,161	-	39,161	37,676
	<b>39,161</b>	<b>-</b>	<b>39,161</b>	<b>37,676</b>

**4 Total resources expended**

( See schedule 1)

**5 Net incoming resources for the year**

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	492	

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**6 Staff costs and numbers**

Staff costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	23,151	20,573
	<b>23,151</b>	<b>20,573</b>

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The average weekly number of employees during the year, calculated on the basis of full time equivalents, was as follows: 1.

**7 Taxation**

The company is exempt from corporation tax on its charitable activities.

**8 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Creditors and accruals	1,651	1,618
Bank overdraft	-	-
	<hr/>	<hr/>
	1,651	1,618
	<hr/>	<hr/>

**9 Deferred Income**

Deferred income reflects income received during the year in respect of expenditure to be incurred in future accounting periods. The amount deferred at 31st March : 2023 - Nil (2022 - nil)

## SCHEDULE 1 - EXPENDITURE

	2023	2022
	£	£
Salaries & Wages	23,151	20,573
Supervision costs	-	-
Consumables	-	-
Training	1,734	1,587
Sessional Payments	7,480	7,270
Rent, Rates & Power	1,566	3,633
Insurance	593	471
Telephone & IT	412	341
Postage, Stationery & Advertising	307	137
Contact Services Rent	2,580	1,800
Play Equipment	-	661
Professional Fees	803	673
Bank Fees	225	231
Membership Fees	395	230
Miscellaneous Expenses	38	135
Resources and Equipment	995	
Depreciation	492	
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	40,771	37,742
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