

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 31st March 2024

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

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Report of the Trustees for the Year Ended 31st March 2024

The directors present their report and the financial statements for the year ended 31st March 2024. 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 page1.

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 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 £419 all of which are attributed to general reserves, which now stand at £15,902.

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 31st March 2024 was 5 (2023- 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 26th September 2024 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 31st March 2024, 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

26th September 2024

**Statement of Financial Activities (including Income and Expenditure Account) for
the Year Ended 31st March 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	2023
	Notes	£	£	£	£
Incoming resources					
Donations & Generated Income	2	1,216	-	1,216	1,907
Activities to further the charity's objects:		-	-	-	-
Grants and contracts for advice and information, outreach work and training project	3	40,547		40,547	39,161
Investment income and interest		-	-	-	-
Total incoming resources		41,763	-	41,763	41,068
Resources expended					
<i>Charitable expenditure</i>					
Advice and information		30,150		30,150	30,631
Management and administration		11,194		11,194	10,140
Total resources expended	4	41,344	-	41,344	40,771
Net incoming resources					
- Net income for the year	5	419	-	419	297
Net movement in funds		419	-	419	297
Total funds at 1st April 2023		15,483	-	15,483	15,186
Total funds at 31st March 2024		15,902	-	15,902	15,483

Balance Sheet as at 31st March 2024

	2024		2023	
	£	£	£	£
Fixed assets		1,106		1,475
Current assets				
Bank Accounts	16,323		12,519	
Debtors	-		3,140	
Cash on Hand				
	16,323		15,659	
Creditors: amounts falling due within one year	1,527		1,651	
Net current assets		14,796		14,008
Total assets less current liabilities		15,902		15,483
Represented by				
Unrestricted funds		15,902		15,483
Restricted funds		-		-
Capital Reserve		-		-
		15,902		15,483

For the financial Year Ended 31st March 2024 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 2024 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 26th September 2024 and signed on its behalf by

Director

Director

Cash Flow Statement for the Year Ended 31st March 2024

	£	£
	2024	2023
Operating Surplus	419	297
Fixed assets Additions	-	- 735
Depreciation of fixed assets	369	492
Decrease in Debtors	3,140	- 3,140
Decrease in creditors	- 124	33
Net cash outflow from operating activities	3,804	- 3,053
Interest received	-	-
	3,804	- 3,053
Purchase of fixed assets	-	-
Capital grant received	-	-
	3,804	- 3,053
Decrease in Bank Balances	3,804	- 3,053
Opening Bank Balance	12,519	15,572
Closing Bank Balance	16,323	12,519

Notes to the Financial Statements for the Year Ended 31st March 2024**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

	2024			2023
	Unrestricted	Restricted	Total	
	£	£	£	£
General Income	1,216	-	1,216	1,907

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

	2024			2023
	Unrestricted	Restricted	Total	
	£	£	£	
Advice and information	40,547		40,547	39,161
	40,547	-	40,547	39,161

4 Total resources expended

(See schedule 1)

5 Net incoming resources for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	369	492

6 Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	22,286	23,151
	22,286	23,151

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

	2024	2023
	£	£
Creditors and accruals	1,527	1,651
Bank overdraft	-	-
	1,527	1,651

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

	2024	2023
	£	£
Salaries & Wages	22,286	23,151
Supervision costs	-	-
Consumables	-	-
Training	1,617	1,734
Sessional Payments	7,864	7,480
Rent, Rates & Power	2,744	1,566
Insurance	519	593
Telephone & IT	382	412
Postage, Stationery & Advertising	555	307
Contact Services Rent	2,210	2,580
Play Equipment	61	-
Professional Fees	733	803
Bank Fees	151	225
Membership Fees	30	395
Miscellaneous Expenses	450	38
Resources and Equipment	1,373	995
Depreciation	369	492
	41,344	40,771