

Company registration number: NI044660

Charity registration number: NIC102442

# Ballymena Area Children's Contact Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2018

Catherine McRory ACMA CGMA  
Baxterworld Ltd  
Unit 3, Dargan Industrial Park  
60-84 Dargan Crescent  
Belfast  
Co. Antrim  
BT3 9JP



# **Ballymena Area Children's Contact Centre**

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## **Ballymena Area Children's Contact Centre**

### **Reference and Administrative Details**

**Trustees**

Jayne Ballentine  
Richard Marshall  
Karen McConkey  
Heather Caldwell  
Fran O'Boyle  
James Mahon (appointed 1 April 2017)  
Diane Burgess  
Joy McNally (Resigned 31 October 2017)

**Secretary**

Heather Caldwell

**Principal Office**

Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

**Registered Office**

Naomi Centre  
2 Cullybackey Road  
Ballymena  
BT43 5DF

The charity is incorporated in Northern Ireland.

**Company Registration Number**

NI044660

**Charity Registration Number**

NIC102442

**Bankers**

Danske Bank  
Broadway  
1-2 Broadway  
Ballymena  
BT43 6EA

**Independent Examiner**

Catherine McRory ACMA CGMA  
Baxterworld Ltd  
Unit 3, Dargan Industrial Park  
60-84 Dargan Crescent  
Belfast  
Co. Antrim  
BT3 9JP

## **Ballymena Area Children's Contact Centre**

### **Strategic Report for the Year Ended 31 March 2018**

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2018, in compliance with s414C of the Companies Act 2006. ....

## **Ballymena Area Children's Contact Centre**

### **Strategic Report for the Year Ended 31 March 2018**

The financial year 2017/18 has saw many challenges, not least handing over responsibility for the Larne Centre to Carrickfergus Children's Contact Centre, allowing us to move to weekly contact at the Antrim Centre.

2017/18 - Total number of contact hours 1331.

#### **Our main achievements over this financial year were:**

##### **April 17**

Ballymena Area Children's Contact Service was successful in receiving £500 from Asda, Ballyclare as part of their Community Scheme. Funding of £1,080 was also received from the Volunteer Small Grants Programme.

Campaign was launched to recruit more volunteers. Adverts were place in the Antrim Times, Gumtree and Facebook.

##### **May 17**

Seven new volunteers completed Induction Training in Antrim, which included Domestic Abuse and Child Safeguarding and Protection training.

##### **June 17**

We celebrated Volunteers Week by treating our volunteers to Afternoon Tea in Larne, Antrim and Ballymena. A total of 25 volunteers attended.

##### **September 17**

Accredited Child Safeguarding and Protection training provided to volunteers and staff. Twenty three volunteers and two staff attended. We were also successful in receiving £300 in funding from Mid and East Antrim Council.

##### **November 17**

The responsibility for our Larne Centre moved from us to Carrickfergus Children's Contact Centre. This arrangement allows both charities to provide weekly contact in Larne and Antrim centres, which until now were only fortnightly. This will double the hours of contact available at both centres.

A farewell lunch was held at Curran Court Hotel, Larne for all our Larne volunteers. This was attended by every volunteer.

The Coordinator and the Ballymena Deputy Coordinator, attended a two day Accredited Designated Officer Training supplied by CINI.

Funding of £750 was received from the Enkalon Foundation.

##### **December 17**

Christmas parties were held for the children at both the Ballymena and Antrim centres. Santa was there and all the children received selection boxes.

Volunteers in the Antrim Contact centre attended the Annual Christmas lunch that was held in the Niche Restaurant, Antrim. Ballymena Volunteers had their Christmas Lunch at the Tullyglass Hotel, Galgorm. In total 25 volunteers and 2 staff attended.

Two new volunteers received Induction Training which included Domestic Abuse and Child Safeguarding and Protection training.

## **Ballymena Area Children's Contact Centre**

### **Strategic Report for the Year Ended 31 March 2018**

#### **January 18**

One volunteer and two staff attended two day accredited Mental Health First Aid training.

The Coordinator and Volunteer Coordinator also attended Separated Parents Information Programme training delivered by the CEO of the National Association of Child Contact Centres.

We were also successful in receiving funding from Mid and East Antrim Council towards the purchase of a T.V. and Playstation for the Ballymena Contact Centre. £3,180 in funding was also obtained from the John Moore's Foundation to cover running costs.

Our first Annual Report to the Charity Commission N.I. was submitted

#### **February 18**

Coordinator and Volunteer Coordinator attended accredited Emergency First Aid provided by British Red Cross. We were successful in receiving £500 from the Black Santa Appeal at St Anne's Cathedral, Belfast.

Two new Volunteers received Induction training which included Domestic Abuse and Child Safeguarding and Protection training.

#### **March 18**

Due to ongoing refurbishment at High Kirk Presbyterian Church, the Ballymena Centre moved temporarily to Ballymena Methodist Church, Ballymoney Road, Ballymena.

#### **Ballymena Centre.**

The Ballymena Centre opens weekly on Saturday mornings between 10.00 - 12.00pm providing two hours of contact and is held in High Kirk Presbyterian Church Hall, Thomas St, Ballymena.

Over this financial year, we provided 305 family visits.

47 children attended the centre availing of a total of 742 hours of contact. They were in the age groups 35, 0-5 years, 10, 6-10 years and 2, 11 plus years.

36 families used the centre. They were 30 dads, 5 mums and 1 grandparents

#### **Antrim Centre**

The Antrim Centre opened fortnightly 11.00 - 1.00pm until 1st November 2017. It then changed to weekly sessions and is held in All Saints Parish Hall, Railway Street Antrim.

Over the financial year, we provided 147 family visits; 32 children attended the centre availing of a total of 397 hours of contact. They were in the age groups 16, 0-5 years, 15, 6-10 years and 1, 11 plus years.

24 families used the centre. They were 17 dads, 4 mums and 4 grandparents.

#### **Larne Centre**

The Larne Centre opened fortnightly 10.00 - 12.00 noon and was held at Greenland Community Centre, Old Glenarm Road, Larne, up until 1st November 2017.

Over the financial year, we provided 75 family visits.

16 children attended the centre availing of a total of 192 hours of contact. They were in the age groups 10, 0-5 years and 6, 6-10 years.

12 families used the centre. They were 11 dads and 1 paternal grandparent.

## **Ballymena Area Children's Contact Centre**

### **Strategic Report for the Year Ended 31 March 2018**


Carrickfergus Contact Centre agreed to take responsibility for the Larne Contact Centre from 1st November 2017 onwards.

#### **Financial review**

##### ***Policy on reserves***

It is the Charity's policy to maintain unrestricted reserves equal to 6 months running costs. In 2018, that value is £16,535. The Unrestricted reserves total £37,790 for 2018 which is equivalent to just 1 year's running costs.

The strategic report was approved by the trustees of the charity on 29 October 2018 and signed on its behalf by:

  
Karen McConkey  
Trustee

## **Ballymena Area Children's Contact Centre**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2018.

#### **Objectives and activities**

##### ***Public benefit***

The benefits which flow from this purpose include: 1. The relief of the emotional impact of separation due to family breakdown 2. The re-establishment of a level of trust between the parents. 3. Increased contact between the child and the absent parent within a safe neutral environment 4. The child is safe from risk of harm e.g. domestic abuse or substance abuse. These benefits will be evidenced by 1. The number of families using the service 2. The number of families moving on to more positive contact outside the centre (presently 70% plus) 3. Family evaluation sheets 4. Anecdotal evidence from users of the centres 5. Feedback from referrers, e.g. social services, solicitors, child court officers and courts. 6. Research The purposes of our charity may lead to the following harm 1. Confrontation between parents. 2. Families become reliant on the centres We can minimise the harm and show it is outweighed by the benefits by 1. Pre visits with families to carry out risk assessment and address the need for the centre to be a temporary solution to child contact 2. Staggered arrival and departure times for families 3. Carry out regular reviews with all family members to address ways of moving on. 4. Research showing the success of the centres and their objectives. The only private benefits flowing from this purpose are 1. Volunteers may enhance their employment opportunities through the training and experience gained from supporting child contact. This training may be transferable to other settings. 2. Volunteers may receive travelling expenses. 3. Volunteers who are Directors or sit on the management committee may enhance their employment opportunities through the skills gained as part of the Management Board. These private benefits are incidental and necessary to ensure that the benefit is provided to our beneficiaries. The beneficiaries are the people of Ballymena, Antrim and Larne areas who are experiencing family breakdown and wish to establish contact with their children, whether parents, grandparents or siblings. Although most of our families reside in these three areas, it is not our policy to refuse people from other areas of Northern Ireland or outside the province. Other aspects Staff and volunteers are found to facilitate the smooth running of the centre; Volunteers benefit from increased skills through ongoing training which could enhance their career opportunities and gain experience through teamwork and networking with other volunteers Volunteers may find themselves in confrontational situations or may become emotionally affected by the needs of the children but this is minimised by: 1. Vetting of volunteers 2. Ongoing training 3. Support policies to assist volunteers We also promote and publicise the concept of Child Contact Centres: this leads to awareness by the public of the role of Children's Contact Centres so that they can seek referrals in times of need and this is demonstrated through the number of referrals, whether through social services, courts, solicitors, or self-referral.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.



## **Ballymena Area Children's Contact Centre**

### **Trustees' Report**

#### **Structure, governance and management**

##### ***Nature of governing document***

Ballymena Area Children's Contact Centre is a Company Limited by Guarantee, governed by a Memorandum and Articles of Association and registered as a charity with HMRC.

It is governed by a voluntary Management Committee which is responsible for strategic planning and decision making, financial governance and probity and have employment responsibility for all staff. Volunteering opportunities within the organisation are openly advertised through a wide range of media outlets. All volunteers complete a mandatory training programme, are subject to a six-month probationary period and complete a comprehensive induction process. Those volunteers who are to be appointed to the Management Committee receive specialist training to assist them to fulfil their roles in relation to governance of the organisation.

##### ***Recruitment and appointment of trustees***

Members to the Management Committee are proposed at the annual general meeting. Office bearers are elected at the first Management Committee meeting following the annual general meeting.

##### ***Organisational structure***

The day-to-day management and operation of the activities are carried out by a staff team, led by the Centre Co-ordinator, who also reports to the Committee. Operational volunteers contribute to the day to day activities of the charity and their contribution is invaluable to the charity meeting its aims and objectives.

#### **Financial instruments**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

## **Ballymena Area Children's Contact Centre**

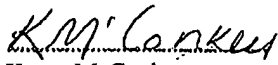
### **Trustees' Report**

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 29 October 2018 and signed on its behalf by:



Karen McConkey  
Trustee

## **Ballymena Area Children's Contact Centre**

### **Statement of Trustees' Responsibilities**

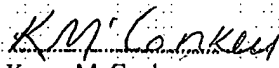
The trustees (who are also the directors of Ballymena Area Children's Contact Centre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 29 October 2018 and signed on its behalf by:



Karen McConkey  
Trustee

## **Ballymena Area Children's Contact Centre**

### **Independent Examiner's Report to the trustees of Ballymena Area Children's Contact Centre**

I report on the accounts of the charity for the year ended 31 March 2018 which are set out on pages 11 to 21 .

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An 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 statement below.

#### **Independent examiner's statement**

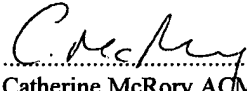
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Catherine McRory ACMA CGMA

Baxterworld Ltd  
Unit 3, Dargan Industrial Park  
60-84 Dargan Crescent  
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29 October 2018

# Ballymena Area Children's Contact Centre

## Statement of Financial Activities for the Year Ended 31 March 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	1,430	-	1,430	1,993
Charitable activities	4	-	32,408	32,408	37,921
Investment income	5	20	-	20	7
<b>Total Income</b>		<b>1,450</b>	<b>32,408</b>	<b>33,858</b>	<b>39,921</b>
<b>Expenditure on:</b>					
Raising funds	6	-	-	-	(159)
Charitable activities	7	-	(33,069)	(33,069)	(36,472)
<b>Total Expenditure</b>		<b>-</b>	<b>(33,069)</b>	<b>(33,069)</b>	<b>(36,631)</b>
Net income/(expenditure)		1,450	(661)	789	3,290
Transfers between funds		(237)	237	-	-
Net movement in funds		1,213	(424)	789	3,290
<b>Reconciliation of funds</b>					
Total funds brought forward		36,577	3,045	39,622	36,332
Total funds carried forward	14	37,790	2,621	40,411	39,622
	Note	Unrestricted funds £	Restricted funds £	Total 2017 £	
<b>Income and Endowments from:</b>					
Donations and legacies	3	1,993	-	1,993	
Charitable activities	4	-	37,921	37,921	
Investment income	5	7	-	7	
<b>Total Income</b>		<b>2,000</b>	<b>37,921</b>	<b>39,921</b>	
<b>Expenditure on:</b>					
Raising funds	6	-	(159)	(159)	
Charitable activities	7	-	(36,472)	(36,472)	
<b>Total Expenditure</b>		<b>-</b>	<b>(36,631)</b>	<b>(36,631)</b>	
Net income		2,000	1,290	3,290	
Transfers between funds		(1,755)	1,755	-	
Net movement in funds		245	3,045	3,290	

## **Ballymena Area Children's Contact Centre**

### **Statement of Financial Activities for the Year Ended 31 March 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>36,332</u>	<u>-</u>	<u>36,332</u>
Total funds carried forward	14	<u>36,577</u>	<u>3,045</u>	<u>39,622</u>

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

The funds breakdown for 2017 is shown in note 14.

**Ballymena Area Children's Contact Centre**

**(Registration number: NI044660)**

**Balance Sheet as at 31 March 2018**

	Note	2018 £	2017 £
<b>Current assets</b>			
Debtors	11	1,361	1,680
Cash at bank and in hand		<u>40,556</u>	<u>38,782</u>
		41,917	40,462
<b>Creditors: Amounts falling due within one year</b>	12	<u>(1,506)</u>	<u>(840)</u>
<b>Net assets</b>		<u>40,411</u>	<u>39,622</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		2,621	3,045
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>37,790</u>	<u>36,577</u>
<b>Total funds</b>	14	<u>40,411</u>	<u>39,622</u>

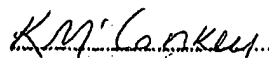
For the financial year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and 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 11 to 21 were approved by the trustees, and authorised for issue on 29 October 2018 and signed on their behalf by:

  
Karen McConkey  
Trustee

## **Ballymena Area Children's Contact Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2018**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

#### **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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Ballymena Area Children's 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.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

##### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.



## **Ballymena Area Children's Contact Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2018**

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***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.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***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's 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.

#### ***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.

## **Ballymena Area Children's Contact Centre**

### **Notes to the Financial Statements for the Year Ended 31 March 2018**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's 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.

#### **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.

## Ballymena Area Children's Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### *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.

#### *Investments*

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

### 3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2018 £	Total 2017 £
Donations and legacies;			
Donations from individuals	1,430	1,430	1,993
	<u>1,430</u>	<u>1,430</u>	<u>1,993</u>

### 4 Income from charitable activities

	Restricted funds £	Total 2018 £	Total 2017 £
Charitable Activities	32,408	32,408	37,921
	<u>32,408</u>	<u>32,408</u>	<u>37,921</u>

## Ballymena Area Children's Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### 5 Investment income

	Unrestricted funds		
	General £	Total 2018 £	Total 2017 £
Interest receivable and similar income;			
Interest receivable on bank deposits	20	20	7

#### 6 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Total 2018 £	Total 2017 £
Marketing and publicity		-	159
		Total 2018 £	Total 2017 £
Costs of generating donations and legacies		-	159

#### 7 Expenditure on charitable activities

	Note	Restricted funds £	Total 2018 £	Total 2017 £
Charitable Activities		9,412	9,412	10,161
Staff costs		23,007	23,007	25,364
Governance costs	8	650	650	947
		33,069	33,069	36,472

£Nil (2017 - £Nil) of the above expenditure was attributable to unrestricted funds and £32,419 (2017 - £35,525) to restricted funds.

## Ballymena Area Children's Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### 8 Analysis of governance and support costs

##### Governance costs

	Restricted funds £	Total 2018 £	Total 2017 £
Other governance costs	650	650	947
	<u>650</u>	<u>650</u>	<u>947</u>

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2018 £	2017 £
<b>Staff costs during the year were:</b>		
Wages and salaries	20,906	22,444
Social security costs	740	753
Pension costs	76	32
Other staff costs	1,285	2,135
	<u>23,007</u>	<u>25,364</u>

No employee received emoluments of more than £60,000 during the year.

## Ballymena Area Children's Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2018

#### 10 Taxation

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

#### 11 Debtors

	2018 £	2017 £
Prepayments	375	-
Accrued income	986	1,680
	<u>1,361</u>	<u>1,680</u>

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

	2018 £	2017 £
Trade creditors	236	(105)
Other taxation and social security	277	285
Other creditors	153	51
Accruals	840	609
	<u>1,506</u>	<u>840</u>

#### 13 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £76 (2017 - £32).

#### 14 Funds

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
<b>Unrestricted funds</b>					
General	(36,577)	(1,450)	-	237	(37,790)
<b>Restricted funds</b>	<u>(3,045)</u>	<u>(32,408)</u>	<u>33,069</u>	<u>(237)</u>	<u>(2,621)</u>
<b>Total funds</b>	<u>(39,622)</u>	<u>(33,858)</u>	<u>33,069</u>	<u>-</u>	<u>(40,411)</u>

## Ballymena Area Children's Contact Centre

### Notes to the Financial Statements for the Year Ended 31 March 2018

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
<b>Unrestricted funds</b>					
General	(36,332)	(2,000)	-	1,755	(36,577)
<b>Restricted funds</b>					
	<u>-</u>	<u>(37,921)</u>	<u>36,631</u>	<u>(1,755)</u>	<u>(3,045)</u>
<b>Total funds</b>	<u>(36,332)</u>	<u>(39,921)</u>	<u>36,631</u>	<u>-</u>	<u>(39,622)</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	39,296	2,621	41,917
Current liabilities	<u>(1,506)</u>	<u>-</u>	<u>(1,506)</u>
<b>Total net assets</b>	<u>37,790</u>	<u>2,621</u>	<u>40,411</u>

#### 16 Analysis of net funds

	At 1 April 2017 £	Cash flow £	At 31 March 2018 £
Cash at bank and in hand	38,782	1,774	40,556
<b>Net debt</b>	<u>38,782</u>	<u>1,774</u>	<u>40,556</u>