

Charity Registration No. 1078636

Company Registration No. 03886023 (England and Wales)

**NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Hazel Hedley Anne Dillon (Vice Chair) Ray Singh Lucy Glass Malcolm MacLellan (Treasurer) Lesley Jenkinson (appointed Chair Oct-20) Carole Kaplan Gareth Williams (Temporary Company Secretary from Dec-20) Helen Wagner (Appointed 1 March 2021)
Chief executive	Elizabeth Coe
Charity number	1078636
Company number	03886023
Registered office	2nd Floor Friary Chambers 26-34 Friar Lane Nottingham NG1 6DQ
Independent examiner	Rogers Spencer Newstead House Pelham Road Nottingham NG5 1AP
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA
Solicitors	Actons Solicitor 16-20 Regent Street Nottingham NG1 5BQ

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

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NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021. The trustees, who are also directors of the National Association of Child Contact Centres for the purposes of company law and who served during the year and up to date of this report are set out on the legal and administrative page.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Structure, Governance and Management

NACCC Mission Statement:

To keep children in touch with parents following separation in a safe environment because 'parenting shouldn't end when relationships do'.

NACCC Vision:

A child contact service that works better for children.

NACCC Values Statement:

Improvement: NACCC will seek continual improvement in our work, to demonstrate leadership in our behaviours and professionalism in our external engagement. We will provide leadership, support and training to all child contact centres and volunteers to improve the quality of services for children.

Transparency: NACCC will be transparent in everything we do. In our practices as a charity and in our approach to operations and leadership.

Neutrality: NACCC will remain neutral at all times in our work with children, parent and wider family members. We will be non judgemental in our approach and handling of children and family situations and behaviours.

Empathy: We will remain, at all times, empathetic to the children and families we support. We aspire to create a culture, across accredited child contact centres and services, which is sympathetic and sensitive to the backgrounds, behaviours and situations of children and their wider families, while seeking constructive outcomes for each and every case.

Objectives and activities for the public benefit

The objects of the charity are:

- Raise more of our own funding in a responsible manner
- Prevent children from losing touch with a parent, or other family members
- Break down entrenched conflict between parents
- Provide safe, high quality and child-focused neutral ground for parental contact
- Resolve parenting issues without recourse to court proceedings
- Accredite supervised and supported contact centres to a national standard
- Provide good quality training to equip members to meet the challenges
- Awareness campaigns through the media, MPs, our website and through member centres.

NACCC is governed by a Board of Directors, all of whom are also Trustees of the Charity. There were four Board Meetings within the financial year and one day of Strategic Business Planning.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The operational management is vested in the Chief Executive, who is supported by the following staff:

- A full time Business Admin Manager
- 2 part time Admin Officer
- A full time Admin Officer
- A part time Finance Officer
- A full time SRS Support Worker also responding to complaints
- A full time Service Development Manager who is supported by a pool of self-employed assessors who ensure that Centres achieve accreditation and re-accreditation in a timely manner and in line with the national standards
- A part time Government Advisor to the All Party Parliamentary Group on Child Contact.

Public Benefit:

The trustees have regard to the Charity Commission's guidance on their legal duty in relation to the public benefit and are satisfied that the Charity delivers a public benefit and due regard is paid to the guidance on public benefit when deciding on what new projects the Charity should undertake

Activities undertaken in furtherance of the charity's objectives

The Background:

During 2020-21 the Board and CEO have continued their work to raise awareness of the child contact centre movement on both a political and public level; ensuring our vital work is recognised and members of the public are better informed of services for separated families.

The All Party Parliamentary Group on Child Contact, created in 2018 had a wide range of MP's and third sector partners involvement, was put on hold due to the General Election. Since then, Alex Norris MP has become the new Chair with Baroness McIntosh from the House of Lords remaining as Vice Chair. This group will become active once MP's are able to return to Parliament following the Covid 19 Lockdown.

The APPG gives NACCC a unique opportunity not only to raise awareness but to possibly influence legislation and/or funding for our work with separated parents and their children; leading to NACCC recently presenting an amendment to the committee considering the Domestic Violence Bill with a view to making all child contact centres accredited to the same national standards.

The CEO has also continued to meet with a range of cross-party MP's to raise awareness of the child contact movement and in particular encourage visits to their local centres. NACCC has been working with a media company called Campaign Collective who have helped us develop a stakeholder awareness campaign, social media boost and assets for centres.

With the support of the Government Liaison Officer, there has been extensive work with government in this period. The aim of this work was to include an amendment into the Domestic Abuse Bill that would allow for all Child Contact Centres to be mandated to undertake an accreditation process. This amendment was not included into the bill; however, the government have ordered a review of Child Contact in order to make decisions about how to progress. The government have allocated a maximum of 2.5 years for this review to take place.

Our relationship with the Ministry of Justice and Cafcass, as our main funders, remains strong and our CEO and Trustees ensure there are regular meetings throughout the year to exchange information and report back to them how members are engaging with separated families. We continue to urge the MOJ to consider three-year grant funding cycles to promote better financial stability of the organisation, as decisions were delayed in 2019 due to the General Election.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The CEO has been undertaking a range of training with the judiciary, including magistrates. She has worked with a number of different areas and has now delivered this to approximately 150 participants. This is positive for NACCC and its members as these people are key stakeholders and education them will no doubt improve the quality of Court Orders made to centres and therefore directly impact outcomes for children. More of this training is planned and this will also be delivered to legal advisors.

Over the past year we have had a change to the Board as we were joined by Gareth Williams, who was introduced to us via the Cranfield Trust, and he will be supporting the board in our future business planning.

Sir James Munby, former President of the Family Division, remains as NACCC's President and Sir Andrew McFarlane, current President of the Family Division is NACCC's Patron and Baroness McIntosh of Pickering our Vice President.

Achievements and performance

During the 2020 – 2021 period the membership of NACCC has reduced by 2. As of the 1st April 2021 there were 318 accredited centres. These included 150 providing supervised contact only, 23 providing supervised contact only and 145 providing both supervised and supported contact. Changes to membership over the past four years informs us that the number of supported centres is reducing, whilst the number of supervised centres grows.

Ongoing developments during the year have included:

- The NACCC Standards Panel is in its seventh year; this is an independent panel chaired by a former High Court Judge. The remit is to review the accreditation and reaccreditation processes, taking into account any developments in the Family Justice System; monitor complaints; make recommendations and to provide a short report of its work on an annual basis. The Panel's latest report confirms that the processes are well managed in all areas.
- The Family Justice Young People's Board continue to carry out inspections of supervised Contact Centres to test for their child friendliness and we are pleased to report that the majority of centres are awarded a 4 or 5 star rating.
- In the last period, we received funding from the Peoples Postcode Lottery. This has been used alongside funding from NACCC to make an exciting and engaging website. This includes, for the first time, resources for children in order to ensure that they have access to safe and positive messaging about child contact centres.
- NACCC has developed a variety of Peer Support Networks, including: Coffee Shop Live, Facebook Group and WhatsApp Group. These networks provide a secure and space for centres to support one another and this is moderated by NACCC Staff.
- NACCC has had a rebrand in this period. The newly designed logos and artwork, better portray our aims and objectives and hopefully make us more accessible to the people who make contact with our organisation.
- Achieved QEL and QEL+ for our training and accreditation.
- NACCC has delivered significant amounts of training to thousands of participants. Courses delivered to our members have included: Enhanced and Supported Co-Ordinator Training, Complaints Training, Working with Court Orders Training, Parenting Apart Programme Training, Opening in Covid, Using Virtual Contact Apps and Safeguarding.
- Worked with the Private Law Working Group (Exeter University and NYAS) on resources for children. This project was recently completed and offered external endorsement, it will soon be provided to 27,000 schools so that children understand their rights and are able to recognise the changes that sometimes happen in families.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- NACCC has been working with Information Age and the Information Commissioner's Office, to review our approach to ensuring the centres have appropriate certification for GDPR Compliance.

The outcome of this has been a Code of Conduct, that is currently with the legal team at the Information Commissioners Office, prior to being approved. NACCC has been the first organisation of this type to reach this point.

- This year has seen the most significant review of the NACCC Enhanced Standards, since they were originally written. There are now two sets of enhanced standards.

One set provides standards for Enhanced Accredited Child Contact Centres. Many of the reviews here have provided clarification, undated information and strengthening of what was already in place.

The second set fills a loophole that has always existed as a result of only providing accreditation to centres and not other types of organisations and individuals who also provide contact. These standards have tightened guidance around the importance of risk assessments and lone working.

Developments as a result of Covid 19:

- NACCC has collaborated with the Nuffield Family Justice Observatory in order to provide information about remote court hearings.
- NACCC worked with 42 Bedford Row and Sir James Munby to present a seminar about how the Pandemic was impacting on child contact and making recommendations for supporting families during
- We have engaged with the national press in order to reach as many families as possible re keeping in contact.
- The outbreak of Covid 19 has led to the temporary closure of centres and in response to the crises NACCC has developed an app and website information for both member centres and separated parents to use to enable families to stay in contact in a safe way. Working with centres NACCC has been able to provide templates, forms and fact sheets as well as a variety of training opportunities to ensure that this can be used safely. So far in excess of 40,000 individual sessions have now been delivered to children and their families. NACCC will explore how this development might be used in the future to enhance children's experience of Family Contact.
- NACCC have developed an E-learning resource to ensure that all volunteers have a basic level of Safeguarding training, even when they have not been able to attend one of our planned sessions.
- We have worked in partnership with the President of the Family Division, Ministry of Justice and CAF/CASS to ensure a consistent message is given to separated families.
- NACCC has been working with Fegan's children's counselling charity to develop a plan that could allow for children and their parents to have access to professional emotional support when accessing contact
- Working with Parenting Apart Programme to offer training for members regarding their app to support communication for separated parents.
- NACCC has organised and held the #NacccCovidHero awards. This has provided an opportunity to celebrate the work of NACCC members during the pandemic.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Trustees Responsibility Statement

The trustees (who are also the directors of NACCC for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Relationship with Child Contact Centres

The member centres are autonomous from NACCC but influence NACCC's policy by:

1. Electing trustees, some of whom are actively involved in a Child Contact Centres.
2. Having and exercising voting rights at the AGM.
3. Meeting in special interest groups: Supervised Centres Wales.
4. Contributions to discussions to the Coffee Shop and the NACCC magazine – Contact Matters.
5. Responding to ad-hoc consultations from the Chief Executive and Staff Team.
6. Providing quarterly Statistical returns which allows us to demonstrate need and effectiveness to the government and to funders.

Risk review

In this reporting period the trustees carried out a review of NACCC's activities and the risks to which it may be exposed.

Trustee recruitment induction and training

The National Association of Child Contact Centres carries out an annual review of the skills of the current Trustees which identifies knowledge gaps within the board and then actively takes steps to recruit Trustees accordingly. During the year 1 Trustee joined the board.

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 4 and 6 months of the resources expended which equates to £138,000 to £207,000 in general funds based on budgeted 2020/21 expenditure. At this level the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At present the free reserves amount to £220,000.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The detailed results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

The financial year ending March 31st 2021 can be summarised as follows. Primarily due to the impact of Covid this year resulted in a 12% drop in overall income from the previous financial year (£319,553 vs 363,688). The majority of this drop of income was caused by the lower number of accreditations/re-accreditations of centres carried out in the year as income from these activities was £40K lower than budgeted (£9K vs £49K).

Overall Expenditure was 7% lower than in the previous year (£380,761 vs £410,109). Again mainly as a result of Covid expenditure in most areas, but particularly those including costs of accreditations/re-accreditations, premises, travel and training were well below budgeted levels.

The net effect of the above saw a £61,208 deficit compared to £46,421 the previous year, however this was more favourable than the budgeted loss of £71,099. From the £61,208 deficit £55,802 was offset by a transfer from Designated Funds of £55,802 which has now all but been depleted (remaining balance at y/e of £3,109). Total remaining funds at year end are £231K (from £292K March 2020).

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees.

.....
Lesley Jenkinson (appointed Chair Oct-20)
Trustee
Dated:

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

I report to the trustees on my examination of the financial statements of National Association of Child Contact Centres (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (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 the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Melvin Bailey FCCA DChA
for and on behalf of
Rogers Spencer
Chartered Accountants
Newstead House
Pelham Road
Nottingham
NG5 1AP

Dated:

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	2	5,008	203,600	-	208,608	212,858
Charitable activities	3	108,760	-	-	108,760	148,167
Investments	4	2,185	-	-	2,185	2,663
Total income		115,953	203,600	-	319,553	363,688
Expenditure on:						
Raising funds	5	10,903	43,162	-	54,065	52,109
Charitable activities	6	166,492	160,204	-	326,696	358,000
Total resources expended		177,395	203,366	-	380,761	410,109
Net (outgoing)/incoming resources before transfers		(61,442)	234	-	(61,208)	(46,421)
Gross transfers between funds		55,802	-	(55,802)	-	-
Net movement in funds		(5,640)	234	(55,802)	(61,208)	(46,421)
Fund balances at 1 April 2020		226,134	6,935	58,911	291,980	338,401
Fund balances at 31 March 2021		220,494	7,169	3,109	230,772	291,980

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

All income and expenditure derive from continuing activities.

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

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Income from:					
Donations and legacies	2	3,083	209,775	-	212,858
Charitable activities	3	148,167	-	-	148,167
Investments	4	2,663	-	-	2,663
Total income		153,913	209,775	-	363,688
Expenditure on:					
Raising funds	5	13,630	38,479	-	52,109
Charitable activities	6	191,944	166,056	-	358,000
Total resources expended		205,574	204,535	-	410,109
Net (outgoing)/incoming resources before transfers		(51,661)	5,240	-	(46,421)
Gross transfers between funds		41,804	-	(41,804)	-
Net movement in funds		(9,857)	5,240	(41,804)	(46,421)
Fund balances at 1 April 2019		235,991	1,695	100,715	338,401
Fund balances at 31 March 2020		226,134	6,935	58,911	291,980

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

All income and expenditure derive from continuing activities.

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

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		10,550		10,050
Current assets					
Debtors	12	51,285		57,843	
Cash at bank and in hand		272,776		333,596	
		<u>324,061</u>		<u>391,439</u>	
Creditors: amounts falling due within one year	13	<u>(103,839)</u>		<u>(109,509)</u>	
Net current assets			<u>220,222</u>		<u>281,930</u>
Total assets less current liabilities			<u>230,772</u>		<u>291,980</u>
Charity funds					
Designated funds	16		3,109		58,911
Restricted funds	17		7,169		6,935
Unrestricted funds			<u>220,494</u>		<u>226,134</u>
			<u>230,772</u>		<u>291,980</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the Trustees on

.....
Malcolm MacLellan (Treasurer)
Trustee

.....
Lesley Jenkinson (appointed Chair Oct-20)
Trustee

Company Registration No. 03886023

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

National Association of Child Contact Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is 2nd Floor, Friary Chambers, 26-34 Friar Lane, Nottingham, NG1 6DQ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise unrestricted funds which have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The Charity receives government grants. Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance related conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds comprise the costs associated with attracting voluntary income.

Expenditure on charitable activities includes 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.

1.6 Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment loss. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Short leasehold properties	33% straight line
Computer equipment	33% straight line
Fixtures, fittings and equipment	25% straight line

1.7 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.8 Retirement benefits

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.9 Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligation, net of future charges, are included in creditors.

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.10 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Donations	4,608	-	4,608	3,083	-	3,083
Supported recaccreditations	400	-	400	-	-	-
The Sylvia Adams The Clothworkers Foundation	-	5,000	5,000	-	-	-
The Peoples Post Code Lottery	-	6,600	6,600	-	-	-
Ministry of Justice CYPF	-	-	-	-	18,026	18,026
	-	192,000	192,000	-	191,749	191,749
	<u>5,008</u>	<u>203,600</u>	<u>208,608</u>	<u>3,083</u>	<u>209,775</u>	<u>212,858</u>

3 Charitable activities

	Unrestricted funds	
	2021 £	2020 £
Membership fees	88,302	83,782
Enhanced accreditation and reaccreditation fees	9,200	44,600
Conference & training fees	4,631	4,730
Primary purpose trading income	17	134
Services to members, including CRB checks	2,360	1,796
Income from Safe Referrals	4,250	8,520
AGM	-	4,605
	<u>108,760</u>	<u>148,167</u>

4 Investments

	Unrestricted funds	
	2021 £	2020 £
Bank interest receivable	<u>2,185</u>	<u>2,663</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Raising funds

	2021	2020
	£	£
Premises costs	9,241	9,895
Travel and subsistence	33	2,008
Stationery, postage and telephone	1,629	1,727
Staff costs	43,162	38,479
	<u>54,065</u>	<u>52,109</u>
Analysis by fund		
Unrestricted funds	10,903	13,630
Restricted funds	43,162	38,479
	<u>54,065</u>	<u>52,109</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Total 2021	Total 2020
	£	£
Staff costs	176,821	164,608
Depreciation and impairment	7,133	5,025
Operating lease - Land & buildings	16,295	18,400
Operating lease - Plant & machinery	2,192	3,288
Office premises costs	26,437	30,492
Information, education and promotion	28,828	29,528
DBS check fees	2,520	2,340
Accreditation assessors	12,503	39,399
Conference costs	716	6,445
Travel and subsistence	674	7,883
Consultancy and agency fees	6,483	2,037
Training	2,122	8,806
Stationery, postage and telephone	7,691	7,041
Bad debt write off	32	3,895
Bank charges	86	122
Covid-19 safety cost	1,787	-
Rebranding expenditure	6,480	-
Staff recruitment costs	143	920
Sylvia Adams Trust expenditure	5,000	-
	<u>303,943</u>	<u>330,229</u>
Share of governance costs (see note 7)	<u>22,753</u>	<u>27,771</u>
	<u>326,696</u>	<u>358,000</u>
Analysis by fund		
Unrestricted funds	166,492	191,944
Restricted funds	160,204	166,056
	<u>326,696</u>	<u>358,000</u>

7 Governance costs

	2021	2020
	£	£
Staff costs	19,396	17,460
Independent examination fees	1,900	3,600
Insurance	1,571	1,641
Committee expenses	(114)	4,210
Training	-	860
	<u>22,753</u>	<u>27,771</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Net movement in funds	2021	2020
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the independent examination of the company's financial statements	1,900	3,600
Depreciation of owned tangible fixed assets	7,117	5,026
Operating lease rentals - Land and buildings	16,295	18,400
Operating lease rentals - Plant and machinery	2,192	3,288
	<u> </u>	<u> </u>

9 Trustees

The trustees neither received nor waived any remuneration during the year (2020 - £Nil).

The reimbursement of trustees expenses was as follows:

	2021	2020	2021	2020
	Number	Number	£	£
Travel & subsistence	4	7	(114)	4,210
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

The total staff costs and employees benefit's was as follows:

	2021 £	2020 £
Wages and salaries	213,333	195,853
Social security costs	14,960	14,389
Other pension costs	11,086	10,305
	<u>239,379</u>	<u>220,547</u>

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	<u>45,656</u>	<u>46,878</u>
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No employee received emoluments of more than £60,000 (2020 :None).

Number of employees

The average monthly numbers of employees and full time equivalent (FTE) during the year was as follows:

2021 Number	2021 FTE	2020 Number	2020 FTE
<u>9</u>	<u>7</u>	<u>9</u>	<u>7</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Short leasehold properties £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Cost				
At 1 April 2020	4,825	94,721	6,225	105,771
Additions	-	7,617	-	7,617
At 31 March 2021	4,825	102,338	6,225	113,388
Depreciation and impairment				
At 1 April 2020	3,082	86,504	6,135	95,721
Depreciation charged in the year	1,608	5,430	79	7,117
At 31 March 2021	4,690	91,934	6,214	102,838
Carrying amount				
At 31 March 2021	135	10,404	11	10,550
At 31 March 2020	1,743	8,217	90	10,050

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	39,537	45,060
Other debtors	48	-
Prepayments and accrued income	11,700	12,783
	51,285	57,843

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		4,808	4,912
Deferred income	14	86,004	85,156
Trade creditors		9,051	11,176
Other creditors		20	435
Accruals		3,956	7,830
		103,839	109,509

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Deferred income

	2021 £	2020 £
At 1 April 2020	85,156	69,371
Increase in year	86,004	85,156
	<u>171,160</u>	<u>154,527</u>
Released in year	(85,156)	(69,371)
	<u>86,004</u>	<u>85,156</u>

Deferred income comprises advanced invoicing of membership subscriptions and enhanced accreditations.

15 Retirement benefit schemes

Defined contribution schemes

The company operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £11,086 (2020 - £10,305).

The defined liability is allocated to restricted funds.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Designated funds

	Balance at 1 April 2020	Transfers	Balance at 31 March 2021
	£	£	£
Website rebuild	22,586	(19,578)	3,008
Unfunded CEO salary	25,800	(25,800)	-
Computer and IT upgrade	2,525	(2,424)	101
Unfunded Government Advisor	8,000	-	-
	<u>58,911</u>	<u>(47,802)</u>	<u>3,109</u>

Purposes of designated funds

Where funds are no longer required, the balance has been transferred back to Unrestricted Funding.

Website rebuild - To enhance the security on the records of personal data collected through the website to countervail any unauthorised access to them.

Unfunded CEO salary - Reserve to cover CEO salary following the cessation of funding by the Tudor Trust.

Computer and IT Upgrade - This is an essential upgrade to existing IT and computer equipment, where obsolescence issues in terms of hardware and software need to be addressed for the charity to continue to operate effectively.

Unfunded Government Advisor - To appropriate funds to service the APPG, promote NACCC's activities to the Parliamentary and Charity sectors and assist with securing project grants.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Ministry of Justice CYPF Grant	-	192,000	(192,000)	-
City Bridge Trust	1,445	-	-	1,445
The Peoples Post Code Lottery	5,490	-	(5,490)	-
The Sylvia Adams Trust	-	5,000	(5,000)	-
Clothworkers Foundation	-	6,600	(876)	5,724
	<u>6,935</u>	<u>203,600</u>	<u>(203,366)</u>	<u>7,169</u>

Purposes of restricted funds

The Ministry of Justice Grant was to fund NACCC's running costs to help improve outcomes for children, young people and families through the use of child contact centres.

The City Bridge Trust Fund is research project into the use of child contact centres by Black, Asian, and other minority families, and to support centres in London following inspections by the FJYPB.

The Peoples Post Code Lottery is to redesign and digitalise the current materials used to prepare children for "child contact" with their non-resident parent following divorce or separation. The project will update our materials, so they are appropriate and inclusive of black, Asian and ethnic minority children and digitally accessible.

The Sylvia Adams Trust grant was to fund NACCC during the pandemic and to provide support to its beneficiaries.

The Clothworkers Foundation grant was provided to NACCC to provide IT equipment and greatly support remote working due to the pandemic and the restrictions with in person contact.

18 Unrestricted funds

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted funds	<u>226,134</u>	<u>115,953</u>	<u>(178,748)</u>	<u>55,802</u>	<u>219,141</u>

Purposes of unrestricted funds

The general reserve represents the free funds of the charity which are not designated for particular purposes.

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	3,350	5,542	1,658	10,550	5,766	-	4,284	10,050
Current assets/(liabilities)	217,144	1,627	1,451	220,222	220,368	6,935	54,627	281,930
	<u>220,494</u>	<u>7,169</u>	<u>3,109</u>	<u>230,772</u>	<u>226,134</u>	<u>6,935</u>	<u>58,911</u>	<u>291,980</u>

NATIONAL ASSOCIATION OF CHILD CONTACT CENTRES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Financial commitments

The total future minimum payments under non-cancellable operating leases are as follows:

	Land and buildings		Other	
	2021	2020	2021	2020
	£	£	£	£
Expiry date:				
Within one year	2,375	9,500	2,385	2,385
Between one and five years	-	2,375	2,385	4,771
	<u>2,375</u>	<u>11,875</u>	<u>4,770</u>	<u>7,156</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).