

Company Registration Number NI619842
Charity Registration Number NIC102041
HMRC Charity Reference XR41413

Action Deaf Youth
Company limited by guarantee

Trustees' report and financial statements

for the year ended 31 March 2015

**Action Deaf Youth
Company limited by guarantee**

Charity information

Management committee

Chairperson and Treasurer	Stephen McWhinney	Appointed April 2014
Board member	Malachy McBurney	Co-opted March 2012
Board member	Rachael Cooke	Appointed October 2013
Board member	Nadean Lowe	Appointed October 2013
Board member	Briege Lavery	Appointed October 2013
Secretary	Michael Johnston	Appointed October 2013

Company registration number NI619842
Charity registration number NIC102041

Auditors
Prior McMahon
104-108 Frances Street
Newtownards
Co. Down
BT23 7DY

Business address
Office 16
Townsend Enterprise Park
28 Townsend Street
Belfast
BT13 2ES

Bankers
Ulster Bank
Belfast City Office 1 Branch
PO Box 232
11-16 Donegall Square East
BT1 5UB

Action Deaf Youth
Company limited by guarantee

Contents

	Page
Trustees' report	1 - 3
Statement of Trustees' Responsibilities	4
Auditors' report	5 - 6
Statement of Financial Activities	7
Balance sheet	8
Notes to the financial statements	9 - 16

Action Deaf Youth

Trustees' Report for the year ended 31 March 2015

The Trustees have pleasure in presenting the Action Deaf Youth's annual report for the year ended 31 March 2015.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements.

History of the Association

Action Deaf Youth, formally Northern Ireland Deaf Youth Association, was founded in 1988 in order to improve the quality of life for young deaf people in Northern Ireland. It was established to alleviate the isolation perceived to be affecting larger numbers of deaf young people who experience difficulty in meeting other young people similar to them.

The Association has worked to meet the social, educational and psychological needs of Northern Ireland's young deaf people and to enhance the quality of life and choices open to young deaf people in a youth work context.

Vision

To be the leading deaf youth organisation in Northern Ireland, providing quality services to meet the needs of deaf children and young people.

Mission

To support deaf children and young people in reaching their full potential by delivering a continuum of youth work, employability, training, intervention and transitions support services.

Values

We believe deaf children and young people are equal citizens and should be provided with opportunities to maximise their full potential and to develop holistically as positive citizens living in Northern Ireland. We aim for the core values in the Northern Ireland Youth Work Curriculum to be intrinsic to the lives of deaf children and young people.

- Equity

We believe deaf children and young people should be treated fairly and with respect in all walks of life. We will treat every deaf child or young person with respect and seek to promote their well-being and development.

Action Deaf Youth

Trustees' Report for the year ended 31 March 2015

- Diversity

We recognise that deaf children and young people will have cultural and language differences. We will continuously provide opportunities to promote diversity and inclusion to enable deaf children and young people to participate and integrate fully in society.

- Interdependence

We believe deaf children and young people will unlock their full potential by working with others and developing new life skills in a supportive learning environment. We will continuously provide opportunities for deaf children and young people to connect and to have a say in matters they face as a result of their deafness.

Organisational structure

The organisation has been structured in a way that ensures our members are able to access management, staff and committee promptly when required. Our structure also ensures clear management responsibility and accountability.

The Management Committee and Manager supervise the work of the following departments:-

Youth Support Service - 1 full-time Youth Support Coordinator, 1 part-time Belfast Youth Support Worker-in-Charge, 1 Belfast part-time youth support worker, 1 Belfast part-time assistant youth support worker, 1 part-time play worker, 1 part-time Craigavon Youth Support Worker-in-Charge, 1 Craigavon part-time assistant youth support worker, 1 part-time Ballymoney Youth Support Worker-in-Charge, 1 Ballymoney part-time assistant youth support worker.

Fundraising - 1 self-employed fundraiser

Our Staff

On behalf of the Board, I would like to thank all of our employees for their continuing hard work and commitment to Action Deaf Youth. Their dedication and loyalty has enabled a smooth transition towards a new destination.

Corporate Planning

This is Action Deaf Youth's first trustee report since its incorporation as a Company limited by guarantee on 15th September 2013 and the first since our organisational name change from Northern Ireland Deaf Youth in January 2015. In July 2014 the newly appointed Board met with a range of skills that will shape the governance of the organisation in several key areas and this is documented within this document. The board is delighted with the progress the Manager, Michael Johnston has made in developing services for young Deaf people during 2014-15.

During 2014-15 we were successful with two funding bids to effectively implement the increase of much needed staffing resources.

Action Deaf Youth

Trustees' Report for the year ended 31 March 2015

Firstly we achieved a two year funding bid from Children in Need, which allowed the appointment of a Youth Coordinator to manage and coordinate our internal & external Youth services to improve accessibility of youth services for all young Deaf Children and Youths. Other funding in this area of youth came from Erasmus which saw a large group of Deaf Youths partake in a successful exchange visit to Hungary in March 2015 with the Hungarians due to visit us in August 2015.

Secondly in March 2015 we achieved funding from the European Social Fund and the Department of Employment and Learning which will see a new Employment and Training Service for Young Deaf people from the ages of 16 - 24 years old in Greater Belfast and Omagh. This will see three new staff to implement this new programme during 2015-18.

The Board is delighted that during 2014 - 15 two of our central platforms in our Corporate Plan 2013-16 are well on their way to being implemented. Plans to establish the last two corporate goals are well underway and we hope to hear during the course of 2015-16 if our funding bids will be successful.

It is the Board's view that significant progress has been made to further the objects of the Charity, improve its finances and that the internal processes implemented during this period have significantly strengthened the Organisation going forward.

There is still much work to do but with clarity of vision provided by the Corporate Plan and its extensive planning processes the Board is confident that we will move towards a more enhanced platform to raise the important issues faced by our young Deaf Children and Youths today.

By order of the Board



Stephen McWhinney
Chairman

16 July 2015

Action Deaf Youth

Statement of trustees' responsibilities for the year ended 31 March 2015

The trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and regulations.

Law applicable to Charities in Northern Ireland requires the trustees to prepare financial statements for each financial period which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 1964 and the Charities (Northern Ireland) Order 1987. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

By order of the Board



Stephen McWhinney
Chairman

16 July 2015

Action Deaf Youth
Company limited by guarantee

Independent auditors' report to the members of
Action Deaf Youth

We have audited the financial statements of Action Deaf Youth for the year ended 31 March 2015 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act (Northern Ireland) 1964 and the Charities (Northern Ireland) Order 1987. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and the auditors

As described in the Statement of Trustees' Responsibilities the Charity's trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act (Northern Ireland) 1964 and the Charities (Northern Ireland) Order 1987. We also report to you if, in our opinion the Trustees' Report is not consistent with the financial statements, if the Charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the Charity is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Charity's circumstances, consistently applied and adequately disclosed.

**Action Deaf Youth
Company limited by guarantee**

Independent auditors' report to the members of Action Deaf Youth continued



We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities.
We assist with the preparation of the financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2015 and of its incoming resources and application of resources for the year then ended;
- the financial statements have been properly prepared in accordance with the Charities Act (Northern Ireland) 1964 and the Charities (Northern Ireland) Order 1987;
- the information given in the Trustees' Report is consistent with the financial statements.

16 July 2015

G M Prior
Senior Statutory Auditor
Prior McMahon
Chartered Accountants and Registered Auditor
104-108 Frances Street
Newtownards
Co. Down
BT23 7DY

Action Deaf Youth
Company limited by guarantee

Statement of Financial Activities
(including income and expenditure account)
for the year ended 31 March 2015

	Note	2015 Unrestricted Funds	2015 Restricted Funds	2015 Total Funds	2014 Total Funds
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
- Donations and gifts	2	1,540	4,420	5,960	6,406
Activities for generating funds					
- Marno services		28,005	-	28,005	35,621
- Training income		6,872	-	6,872	-
- Fundraising		17,594	-	17,594	25,203
Investment income	3	2	-	2	-
Incoming resources from charitable activities					
- Government grants/Public authorities	4	17,457	123,963	141,420	72,707
Total incoming resources		<u>71,470</u>	<u>128,383</u>	<u>199,853</u>	<u>139,937</u>
Resources expended					
Cost of generating funds					
- Marno services		13,500	-	13,500	13,500
- Fundraiser Costs		3,375	1,256	4,630	1,664
Charitable activities	5	40,357	107,712	148,069	116,854
Governance costs	6	6,175	1,419	7,594	7,484
Total resources expended		<u>(63,407)</u>	<u>(110,387)</u>	<u>(173,793)</u>	<u>(139,502)</u>
Net surplus/(deficit) in funds		8,064	17,996	26,060	435
Balance brought forward at beginning of year		(9,030)	5,733	(3,297)	(3,732)
Balance carried forward at the end of the year		<u>(966)</u>	<u>23,729</u>	<u>22,763</u>	<u>(3,297)</u>

The Charity has no recognised gains or losses other than those included above and therefore no separate statement of total recognised gains and losses has been presented.

The incoming resources and resources expended amounts as stated above are derived solely from continuing operations.


The notes on pages 9 to 16 form an integral part of these financial statements.

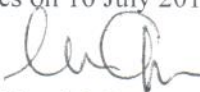
Action Deaf Youth
Company limited by guarantee

Balance sheet
as at 31 March 2015

	Notes	2015		2014	
		£	£	£	£
Fixed assets					
Tangible assets	10		6,524		3,989
Current assets					
Debtors	11	8,388		16,640	
Cash at bank and in hand		44,671		11,115	
		<u>53,059</u>		<u>27,755</u>	
Creditors: amounts falling due within one year	12	<u>(36,820)</u>		<u>(35,041)</u>	
Net current assets/(liabilities)			<u>16,239</u>		<u>(7,286)</u>
Total assets less current liabilities			22,763		(3,297)
Net assets/(liabilities)			<u>22,763</u>		<u>(3,297)</u>
Reserves					
Unrestricted funds	14		(966)		(9,030)
Restricted funds	15		23,729		5,733
			<u>22,763</u>		<u>(3,297)</u>

The financial statements were approved by the Trustees on 16 July 2015 and signed on its behalf by


Stephen McWhinney
Chairman


Michael Johnston
Secretary

Registration number NI619842

Action Deaf Youth
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

1. Accounting policies

1.1. Basis of accounting

The Charity prepares its financial statements under the historical cost convention. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) and applicable accounting standards.

The Trustees have availed of the exemptions of FRS1 and have not prepared a cash flow statement.

1.2. Fund accounting

Unrestricted funds are general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

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 funds raised.

Investment income and gains are allocated to the unrestricted fund.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Due to the nature of the donated income, such income is not capable of control by the Charity. However, financial controls are in place to ensure accurate recording and safeguarding of all income received by the Charity.

Investment income is recognised on a receivable basis.

1.4. Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are those costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Governance costs include those incurred in the governance of its assets and are primarily associated with constitutional and statutory requirements.

Action Deaf Youth
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

..... continued

4. Activities in furtherance of Charity's objectives

	2015	2015	2015	2014
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Government/public authorities				
Access to Work	-	25,315	25,315	26,368
Youth Council	-	14,652	14,652	16,956
Belfast Health and Social Care Trust	3,808	-	3,808	4,355
BELB	1,630	6,000	7,630	8,474
WELB	-	-	-	1,708
SELB	-	6,018	6,018	1,279
NEELB	-	3,553	3,553	3,340
SLPG	-	20,106	20,106	9,727
Volunteer Now	-	-	-	500
Children in Need	-	19,753	19,753	-
Volunteer Development Agency	-	1,251	1,251	-
Big Lottery Fund	-	9,492	9,492	-
ESF	3,500	-	3,500	-
Erasmus	-	13,823	13,823	-
Irish Deaf.com	8,519	-	8,519	-
Lloyds TSB	-	4,000	4,000	-
	<u>17,457</u>	<u>123,963</u>	<u>141,420</u>	<u>72,707</u>

Action Deaf Youth
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

..... continued

5. Resources expended - Charitable Activities

	2015 Unrestricted £	2015 Restricted £	2015 Total £	2014 Total £
Wages & Salaries	11,219	27,438	38,657	33,346
Interpreters costs	-	36,589	36,589	27,439
Activity costs	5,222	2,977	8,199	8,359
Training & seminars	1,168	2,501	3,669	3,350
Beneficiaries exam fees & tutors	-	21,416	21,416	7,929
Rent	5,941	250	6,191	6,194
Stationery and postage	1,943	59	2,002	1,344
Computer costs	862	-	862	911
Advertising	2,478	951	3,429	2,356
Telephone	1,229	75	1,304	1,183
Beneficiaries exchanges & trips	3,211	15,018	18,229	13,538
Travel & subsistence	3,568	438	4,006	4,408
General expenses	126	-	126	728
Protective clothing	-	-	-	-
Hire of equipment	1,074	-	1,074	3,356
Repairs & maintenance	186	-	186	84
Light & heat	1,082	-	1,082	1,450
Insurance	863	-	863	814
Subscriptions	185	-	185	65
	<u>40,357</u>	<u>107,712</u>	<u>148,069</u>	<u>116,854</u>

Action Deaf Youth
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

..... continued

6. Governance costs

	2015 Unrestricted £	2015 Restricted £	2015 Total £	2014 Total £
Audit and accountancy	3,600	-	3,600	3,840
- Additional work for prior years	-	-	-	1,320
Bank charges	804	-	804	936
Depreciation on fixtures and fittings	212	1,419	1,631	998
Loss on disposal of fixed assets	-	-	-	-
Legal & professional	1,559	-	1,559	390
Management charges	-	-	-	-
	<u>6,175</u>	<u>1,419</u>	<u>7,594</u>	<u>7,484</u>

7. Net (resources expended)/incoming resources

Net (resources expended)/incoming resources are stated after charging/(crediting):

	2015 £	2014 £
Trustees' emoluments	-	-
Auditors' remuneration	3,600	5,160
Depreciation	<u>212</u>	<u>612</u>

**Action Deaf Youth
Company limited by guarantee**

**Notes to the financial statements
for the year ended 31 March 2015**

..... continued

8. Employees

Number of employees	Year ended 2015	Year ended 2014
The average monthly numbers of employees during the year were:	<u>8</u>	<u>8</u>
Employment costs	2015 £	2014 £
Wages and salaries	37,352	30,682
Social security costs	1,305	2,664
	<u>38,657</u>	<u>33,346</u>

9. Trustees remuneration and related party transactions

No members of the management committee received remuneration during the year.

During the year no expenses were paid to trustees.

Action Deaf Youth
Company limited by guarantee

Notes to the financial statements
for the year ended 31 March 2015

..... continued

10. Tangible fixed assets	Fixtures & fittings £	Restricted Equipment £	Computer equipment £	Total £
Cost				
At 1 April 2014	2,490	2,995	5,372	10,857
Additions	533	3,633	-	4,166
At 31 March 2015	<u>3,023</u>	<u>6,628</u>	<u>5,372</u>	<u>15,023</u>
Depreciation				
At 1 April 2014	1,110	386	5,372	6,868
Charge for the year	212	1,419	-	1,631
At 31 March 2015	<u>1,322</u>	<u>1,805</u>	<u>5,372</u>	<u>8,499</u>
Net book values				
At 31 March 2015	<u>1,701</u>	<u>4,823</u>	<u>-</u>	<u>6,524</u>
At 31 March 2014	<u>1,380</u>	<u>2,609</u>	<u>-</u>	<u>3,989</u>

11. Debtors	2015 £	2014 £
Grant debtors	7,923	15,975
Other debtors	465	665
	<u>8,388</u>	<u>16,640</u>

12. Creditors: amounts falling due within one year	2015 £	2014 £
Trade creditors	9,952	8,334
Other taxes and social security costs	14,174	21,941
Accruals and deferred income	12,694	4,766
	<u>36,820</u>	<u>35,041</u>

**Action Deaf Youth
Company limited by guarantee**

**Notes to the financial statements
for the year ended 31 March 2015**

..... continued

13. Company limited by guarantee

The company was incorporated on 15th September 2013 and is limited by guarantee, with no share capital. The company took over the running of the charity formerly known as Northern Ireland Deaf Youth Association, with effect from 1st April 2014.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

14. Unrestricted funds

	2015	2014
	£	£
At start of year	(9,030)	3,732
Surplus/(Deficit) for the year	8,064	(5,298)
At end of year	<u>(966)</u>	<u>(9,030)</u>

15. Restricted Funds

	2015	2014
	£	£
At start of year	5,733	-
Surplus/(Deficit) for the year	17,996	5,733
At end of year	<u>23,729</u>	<u>5,733</u>

16. Going concern

The management committee are of the opinion that the charity is a going concern based on the grant funding secured for the next twelve months which will be sufficient to meet running costs as they fall due. A funding strategy plan is now in place which includes the re-introduction of flag/collection days and fundraising events and the charity now uses a fundraising consultancy company to assist in funding capital costs.