

ACTION DEAF YOUTH

Charity number NIC102041

A Company limited by guarantee number NI619842

Financial Statements

for the period 1st April 2015 to 31st March 2016

ACTION DEAF YOUTH
(A company limited by guarantee)
Financial Statements
for the period 1st April 2015 to 31st March 2016

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ACTION DEAF YOUTH

Report of the trustees for the year ended 31st March 2016

The trustees who are also directors of the charity for the purpose of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005

Reference and Administrative Information

Charity Name:	ACTION DEAF YOUTH
Charity Registration Number:	NIC102041
Company Registration Number:	NI619842

Registered Office and Operational Address:

Office 16
Townsend Enterprise Park
28 Townsend Street
Belfast
BT23 7DY

Management Committee:

Stephen MCWHINNEY	Chair / Treasurer
Michael JOHNSTON	Secretary
Bobby BAILEY	
Nadean LOWE	
Denise PHILLIPS	

Independent Examiners:

Community Accountancy Services Northern Ireland (CASNI)
43 John Street
Cityside
Derry
Co Londonderry
BT48 6JY

Bankers:

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

Trustees' Report for the year ended 31 March 2016

Governing Document

Companies Act 2006.

Recruitment and Appointment of Management Committee

The method of appointment of board members is set out in the Memorandum and Articles of Association

Organisational Structure

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 the 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.

* 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 leaning 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 thier deafness.

Structure, Governance and Management

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 Board of Trustees 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 part-time Belfast Youth Support Worker, 1 part-time Belfast Youth Support Worker Assistant, 1 part-time Craigavon Youth Support Worker-in-Charge, 1 part-time Craigavon Youth Support Worker Assistant.

Employment Support Service - 2 full-time Employment Coordinators, 1 part-time Administrator

Who used and benefited from our services?

All our projects are open to all members of the general public. Whilst we welcome all to some of our projects, there are others which are specific to certain sectors of the community.

Our Staff

Deaf Youth. Their dedication, commitment and loyalty has enabled our core services to grow providing a much needed service in Northern Ireland. The Board is committed to their continuing professional development to build their capacities within our organization for new and expanding opportunities.

Corporate Planning

As the Organization's Corporate Plan 2013 - 16 enters its final year and we are delighted to see the three core platforms become fully resourced, Youth, Employment and Early Years. During this corporate plan we saw the emergence of the Employment Service and the achievement of funding for the Early Years' Service due to start in 2016.

The Employment Service started in August 2015 with new staff recruitment in place to provide a new service geared for Deaf Youths aged 16 - 24 years old to develop new Training & Employment Development opportunities thus ensuring that they can enter the Labour market fully equipped with all the necessary skills required to successfully achieve their chosen goals.

In the last quarter of 2016 we also received confirmation of five years funding of £672,333 from the Big Lottery Fund for the new Early Years' Service for 2016 -2021. This is a new and crucial service to support toddlers and young children to develop a range of skills through Active Play. We will work with a range of partners such as Play Therapy UK, Playboard NI, and NEST to also develop support services to support Parents themselves and also to encourage interactive play with their Deaf Child.

During 2016 the Board has also developed its new Corporate Plan 2016-19 after an extensive 360 degrees consultation with families, deaf young people and staff/board members. Taking forward all the successes of its 2013-16 plan into consideration and setting out new goals we are confident of our strategies in supporting all our services to withstand the challenging backdrop that all charitable organizations faces with reducing income from government and funding sectors.

the internal processes implemented during this period have significantly strengthened the Organization going forward. The

Signed on behalf of the directors by:

Signature:



Chair

Name: Stephen McWhinney

Date: 30th December 2016

Independent examiner's report on the accounts of
ACTION DEAF YOUTH
for the period 1st April 2015 to 31st March 2016

I report on the accounts of the charity set out on pages 9 to 11

This is a non-statutory independent examination.

Respective responsibilities of the trustees and the examiner

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

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for maintaining 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. The trustees 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.

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year up to the date of this report are set out on page 2.

Basis of independent examiner's report

An examination includes a review of the accounting records kept by the organisation 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 I do not express an audit opinion on the view given by the accounts.

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:

- (a) to keep appropriate accounting records; and
- (b) to prepare accounts which accord with the accounting records

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.

Signed:



On Behalf of Community Accountancy Services Northern Ireland (CASNI)

Date: 30th December 2016

Community Accountancy Services Northern Ireland (CASNI)
43 John Street
Cityside
Derry / Londonderry
BT48 6JY

ACTION DEAF YOUTH
Statement of Financial Activities
for the period 1st April 2015 to 31st March 2016

	Notes	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £	2015 Total funds £
Incoming Resources					
Income resources from generated funds:					
<i>Voluntary Income:</i>					
Donations	(2)	418	-	418	5,960
<i>Activities for generating funds</i>				-	
* Marno Services		27,095	-	27,095	28,005
* Training Income		5,005	-	5,005	6,872
* Fundraising		3,298	-	3,298	17,594
* Other Income	(3)	67	-	67	2
Income resources from charitable activities:					
Project income	(4)	23,193	183,304	206,497	141,420
Total incoming resources		59,076	183,304	242,380	199,853
Resources Expended					
<i>Cost of generating voluntary income</i>					
* Marno Services		12,750	-	12,750	13,500
* Fundraising		14,435	-	14,435	4,630
Charitable activities and Governance:	(5)	24,175	192,907	217,082	155,663
Total resources expended		51,360	192,907	244,267	173,793
Net incoming / (outgoing) resources		7,716	(9,603)	(1,887)	26,060
Transfers between funds		-	-	-	-
Fund balances brought forward		(966)	23,729	22,763	(3,297)
Fund balances carried forward		6,750	14,126	20,876	22,763

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

ACTION DEAF YOUTH

Balance sheet

as at 31st March 2016

		2016	2016	2016	2015
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed Assets					
Tangible Assets		3,859	1,359	5,218	6,524
Total fixed assets	(6)	<u>3,859</u>	<u>1,359</u>	<u>5,218</u>	<u>6,524</u>
Current Assets					
Cash at bank and in hand		13,838	-	13,838	44,671
Debtors & Prepayments		4,618	12,766	17,384	8,388
Total current assets	(7)	<u>18,456</u>	<u>12,766</u>	<u>31,222</u>	<u>53,059</u>
Current Liabilities					
Creditors falling due within one year	(8)	15,564	-	15,564	36,820
Net current assets / (liabilities)		<u>2,892</u>	<u>12,766</u>	<u>15,658</u>	<u>16,239</u>
Total assets less current liabilities		<u>6,750</u>	<u>14,126</u>	<u>20,877</u>	<u>22,763</u>
Net assets		<u>6,750</u>	<u>14,126</u>	<u>20,877</u>	<u>22,763</u>
<i>Restricted Funds</i>	(9)	-	14,126	14,126	23,729
<i>Unrestricted Funds</i>	(10)	6,750	-	6,750	(966)
Total Funds		<u>6,750</u>	<u>14,126</u>	<u>20,876</u>	<u>22,763</u>

* For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

*

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

* 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.

Signature  Chair
Mr Stephen McWhinney

Date: 30th December 2016

ACTION DEAF YOUTH

Notes to the accounts

for the period 1st April 2015 to 31st March 2016

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

b Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- * the charity becomes entitled to the resources;
- * the trustees are virtually certain they will receive the resources; and
- * the monetary value can be measured with sufficient reliability.

c Grants & Donations

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP

d Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

e Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax.

f Tangible Fixed Assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% reducing balance basis

g Fund accounting

Funds held by the organisation are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects as outlined in the balance sheet.

ACTION DEAF YOUTH

Notes to the accounts

for the period 1st April 2015 to 31st March 2016

2 Donations

	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £	2015 Total funds £
Charity Aid	-	-	-	1,540
Computer Equipment	-	-	-	4,420
NICVA CFC Vouchers	418	-	418	-
	<u>418</u>	<u>-</u>	<u>418</u>	<u>5,960</u>

3 Other Income

	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £	2015 Total funds £
Bank Interest	67	-	67	2
	<u>67</u>	<u>-</u>	<u>67</u>	<u>2</u>

4 Income Resources from Activities to further the Charity's Objects

	2016 Unrestricted funds £	2016 Restricted funds £	2016 Total funds £	2015 Total funds £
Access to Work	-	37,432	37,432	25,315
University of Ulster	-	3,792	3,792	-
Youth Council	650	15,995	16,645	14,652
Belfast Health and Social Care Trust	-	3,699	3,699	3,808
BELB	-	5,923	5,923	7,630
DCAL	-	5,243	5,243	-
SELB	-	6,824	6,824	6,018
Mencap	-	1,530	1,530	-
Beneficiaries Income	7,619	-	7,619	-
PML Consulting	3,800	-	3,800	-
NEELB	-	-	-	3,553
SLPG	-	-	-	20,106
NDCS	150	-	-	-
Children in Need	-	34,645	34,645	19,753
Volunteer Development Agency	-	-	-	1,251
Big Lottery Fund	-	12,750	12,750	9,492
ESF	-	51,471	51,471	3,500
Eramus	1,985	-	1,985	13,823
Irish Deaf.com	8,990	-	8,990	8,519
Lloyds TSB	-	4,000	4,000	4,000
	<u>23,193</u>	<u>183,304</u>	<u>206,347</u>	<u>141,420</u>

ACTION DEAF YOUTH
Notes to the accounts
for the period 1st April 2015 to 31st March 2016

5 Total Resources Expended

	Management, Governance & Administration	Belfast Youth Service	Deaf Youth Advisors	SLPG Sign Language	Active Play	Craigavon Youth Service	Ballymoney Youth Service	Access to Work	Employability Service	Youth Exchange	Language Classes	Youth Projects	BBC Children In Need	2015 Total funds	2015 Total funds
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Wages & Salaries	23,381	621	-	-	-	2,188	-	-	29,905	-	-	-	18,513	74,609	38,657
Recruitment Costs	129	-	-	-	950	-	-	-	-	-	-	-	-	1,079	-
Interpreters Costs	-	-	-	-	-	-	-	34,051	-	-	-	2,203	-	36,254	36,589
Activity Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,199
Training & Seminars	2,082	-	-	-	-	-	-	-	580	-	-	240	-	2,902	3,669
Beneficiaries Exam Fees & Tutors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,416
Rent	1,145	838	-	-	-	-	-	-	6,334	-	-	-	600	8,917	6,191
Stationery, Printing & Postage	698	458	-	-	-	8	-	-	1,070	-	-	-	313	2,546	2,002
Requisition	3,333	-	-	-	-	-	-	-	2,051	-	-	-	350	5,734	-
Computer Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	862
Advertising	464	38	-	-	-	14	-	-	235	-	-	960	-	1,711	3,429
Telephone	973	318	-	-	-	20	-	-	324	-	-	-	83	1,718	1,304
Beneficiaries Exchange & Trips	949	7,655	219	11,233	-	4,584	215	-	3,797	16,521	91	6,542	7,117	58,922	18,229
Travel & Subsistence	2,083	433	-	-	-	347	-	-	2,146	-	-	387	628	6,025	4,006
General Expenses	-	343	-	-	-	-	-	-	-	-	-	-	-	343	126
Hire of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,074
Leasing Costs	444	256	-	-	-	-	-	-	203	-	-	-	177	1,080	-
Repairs & Maintenance	501	-	-	-	-	-	-	-	-	-	-	-	10	511	186
Heat & Light	655	282	-	-	-	-	-	-	385	-	-	-	200	1,521	1,082
Insurance	380	311	-	-	-	-	-	-	200	-	-	-	-	891	863
Subscriptions	100	-	-	-	-	-	-	-	250	-	-	-	-	350	185
Bank Charges	326	9	-	-	-	3	-	-	-	-	-	-	-	338	-
Audit & Accountancy	8,457	-	-	-	-	-	-	-	-	-	-	-	-	8,457	3,600
Independent Examination Charge	1,312	-	-	-	-	-	-	-	-	-	-	-	-	1,312	1,312
Depreciation on Fixtures & Fittings	1,306	-	-	-	-	-	-	-	-	-	-	-	-	1,306	804
Legal & Professional	206	-	-	-	-	-	-	-	350	-	-	-	-	556	1,631
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,559
TOTAL EXPENDITURE	48,925	11,561	219	11,233	950	7,164	215	34,051	47,830	16,521	91	10,332	27,990	217,082	156,975

ACTION DEAF YOUTH
Notes to the accounts
for the period 1st April 2015 to 31st March 2016

6 Tangible assets	Restricted Equipment	Furniture and Fittings	Total
Cost	£	£	£
At 1 April 2015	3,023	6,628	9,651
Additions	-	-	-
Disposals	-	-	-
At 31 March 2016	3,023	6,628	9,651
Depreciation			
At 1 April 2015	1,322	1,805	3,127
Charge for year	341	965	1,306
At 31 April 2016	1,663	2,770	4,433
Net book value			
At 31 December 2016	1,360	3,858	5,218
At 31 December 2015	1,701	4,823	6,524

7 Current Assets	2016	2015
	£	£
Bank & Cash	13,838	44,671
Grant Debtors	17,384	7,923
Other Debtors	-	465
	31,222	53,059

8 Creditors falling due within one year	2016	2015
	£	£
Trade Creditors	3,478	9,952
Other Taxes & Social Security Costs	12,086	14,174
Accruals & Deferred Income		12,694
	15,564	36,820

9 Unrestricted Funds Analysis

Fund balance brought forward from 2015	(966)
Deficit of Income over Expenditure for 2016	7,716
	6,750

10 Restricted Funds Analysis

Fund balance brought forward from 2015	23,729
Deficit of Income over Expenditure for 2016	(9,603)
	14,126

12 Trustee expenses and remuneration

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

13 Related party transactions

During the year no expenses were paid to trustees.

14 Staff Costs	2016	2015
	£	£
Wages and Salaries	72,147	37,352
Social Security Costs	2,462	1,305
	74,609	38,657