

**Charity number XR41413**

**NI Deaf Youth Association**

**Trustees' report and financial statements**

**for the year ended 31 March 2013**

## **NI Deaf Youth Association**

### **Charity information**

#### **Management committee**

Chairperson	Robert Skelly	Appointed April 2011
Treasurer	Stephen McWhinney	Co-opted March 2012
Secretary	Caitriona Fee	Appointed March 2010; resigned December 2012 (No new Secretary appointed to date)
Committee member	Richard Beattie	Appointed April 2011
Committee member	Malachy McBurney	Co-opted March 2012

**Charity number** XR41413

**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

## **NI Deaf Youth Association**

### **Trustees' Report for the year ended 31 March 2013**

The Trustees have pleasure in presenting the NIDYA annual report for the year ended 31 March 2013.

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**

The Northern Ireland Deaf Youth Association (NIDYA) was founded in 1988 when a reunion of young deaf people revealed shared feelings of isolation and a need for support.

In 1991 NIDYA reassessed its aims and objectives to focus on work with young deaf and hard of hearing people in clubs, as this had been identified as the area of greatest unmet need.

#### **Principal objectives**

Our main aims are:

- 1 to meet the social educational and psychological needs of Northern Ireland's young deaf people.
- 2 to enhance the quality of life and choices open to young deaf people in a youth work context.
- 3 to build confidence, feelings of self worth and to encourage the involvement of young deaf people in the planning and running of activities.
- 4 to provide positive role models for young deaf people through all its activities.
- 5 to promote the development and integration of the deaf community by raising awareness within the media and the general public so that attitudes towards deafness change and equality is achieved.

#### **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:-

Head Office -1 full-time manager

Youth Service -1 part-time Youth Worker in charge, 1 part-time youth support worker, 1 part-time youth support worker assistant and 1 part-time playworker

Fundraising - 1 self employed fundraiser

# NI Deaf Youth Association

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## NI Deaf Youth Association

### Trustees' Report for the year ended 31 March 2013

#### Our Staff

On behalf of the Management Committee I would like to thank all of our employees for their continuing hard work and commitment to NIDYA during an unprecedented period of upheaval at NIDYA. Their dedication and loyalty has enabled a smooth transition towards a new destination.

#### The Future

The year 2012-13 has been an extremely exciting time for NIDYA as we relocate to our new offices in Townsend Enterprise Park which is still central in engaging for our service users.

We have completed our 360 degree survey with all our key stakeholders and members.

We have also taken into consideration the corporate restructuring of our key funders into the newly created Education & Skills Authority for 2014 and their clear remit of Youth Work Priorities.

The Review processes on many levels have given NIDYA a clear vision and direction which has resulted in our Corporate Plan 2013 - 2016.


During 2013 we will continue to seek out key strategic partnership with statutory and voluntary organisations. Our first and most central task is the roll out of key agreements with all of the Education Boards to ensure we have an effective network of Youth Clubs across Northern Ireland to support our key service users.

We will also see the establishment of a new Youth Advisory Board during 2013. This Board will elect three of their members to sit at the Management Committee, so that at the very core of the governance of NIDYA there will always be the voice of the young Deaf/deafened service users themselves.

In 2013 NIDYA will also be reviewing our constitution to ensure that it is still current and relevant. We will also review if the legal structures are the most effective for the organisation's purposes, to ensure that we are fit for purpose in line with the new governing Charity Commission of Northern Ireland that is anticipated to be operational in October 2013.

With the commitment of the Management Committee, the upcoming Youth Advisory Board, it's staff, and the support of the service users, 2013 promises to be an exciting time of change, direction and the expansion of new opportunities.

By order of the Board



**Robert Skelly**  
Chairperson

16 October 2013

## NI Deaf Youth Association

### Statement of trustees' responsibilities for the year ended 31 March 2013


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

  
**Robert Skelly**  
**Chairperson**

16 October 2013

## **NI Deaf Youth Association**

### **Independent auditors' report to the members of NI Deaf Youth Association**

We have audited the financial statements of NI Deaf Youth Association for the year ended 31 March 2013 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.

## NI Deaf Youth Association

### Independent auditors' report to the members of NI Deaf Youth Association 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.

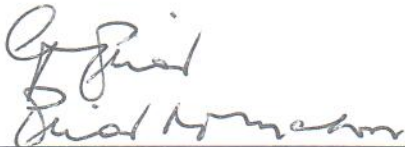
We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities.

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 2013 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.



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

16 October 2013



## NI Deaf Youth Association

### Statement of Financial Activities (including income and expenditure account) for the year ended 31 March 2013

	2013	2013	2013	2012
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
Note	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
- Donations and gifts	2	119	-	119
Activities for generating funds				
- Marno services		33,631	-	33,631
- Training income		-	-	-
- Fundraising		433	-	433
Investment income	3	-	-	-
Incoming resources from charitable activities				
- Government grants/Public authorities	4	4,768	48,524	53,292
<b>Total incoming resources</b>		<u>38,951</u>	<u>48,524</u>	<u>87,475</u>
<b>Resources expended</b>				
Cost of generating funds				
- Marno services		13,075	-	13,075
Charitable activities	5	25,687	48,524	74,211
Governance costs	6	4,759	-	4,759
<b>Total resources expended</b>		<u>(43,521)</u>	<u>(48,524)</u>	<u>(92,045)</u>
<b>Net surplus/(deficit) in funds</b>		(4,570)	-	(4,570)
Balance brought forward at beginning of year		838	-	838
Balance carried forward at the end of the year		<u>(3,732)</u>	<u>-</u>	<u>838</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.

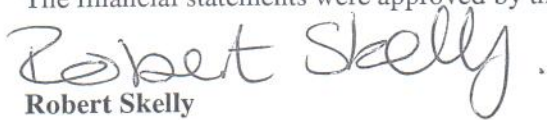
The notes on pages 8 to 14 form an integral part of these financial statements.

**NI Deaf Youth Association**

**Balance sheet  
as at 31 March 2013**

	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		1,992		375
<b>Current assets</b>					
Debtors	11	29,293		21,314	
Cash at bank and in hand		8,339		726	
		37,632		22,040	
<b>Creditors: amounts falling due within one year</b>	12	(43,356)		(21,577)	
<b>Net current (liabilities)/assets</b>			(5,724)		463
<b>Total assets less current liabilities</b>			(3,732)		838
<b>Net (liabilities)/assets</b>			(3,732)		838
<b>Capital and reserves</b>					
Unrestricted funds	14		(3,732)		838
Restricted funds	15		-		-
			(3,732)		838

The financial statements were approved by the Trustees on 16 October 2013 and signed on its behalf by

  
**Robert Skelly**  
 Chairperson

**Registration number XR41413**

## NI Deaf Youth Association

### Notes to the financial statements for the year ended 31 March 2013

#### 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.

## NI Deaf Youth Association

### Notes to the financial statements for the year ended 31 March 2013

..... continued

#### 1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 20% reducing balance

#### 1.6. Government grants

Grants towards capital expenditure are deducted in arriving at the carrying amount of the asset and are recognised as income over the life of a depreciable asset by way of a reduced depreciation charge. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

#### 2. Donations and gifts

	2013 Unrestricted £	2013 Restricted £	2013 Total £	2012 Total £
Charity Aid	29	-	29	62
NICVA CFC vouchers	30	-	30	-
Other	60	-	60	-
	119	-	119	62
	119	-	119	62

#### 3. Investment income

	Year ended 2013 £	Year ended 2012 £
Bank interest	-	-
	-	-

The Charity receives all bank interest gross.

## NI Deaf Youth Association

### Notes to the financial statements for the year ended 31 March 2013

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#### 4. Activities in furtherance of Charity's objectives

	2013 Unrestricted £	2013 Restricted £	2013 Total £	2012 Total £
<b>Government/public authorities</b>				
Access to Work	-	12,931	12,931	10,231
Youth Council	-	20,992	20,992	20,240
Belfast Health and Social Care Trust	4,768	-	4,768	3,973
BELB	-	2,153	2,153	-
SLPG	-	12,448	12,448	-
	4,768	48,524	53,292	34,444

#### 5. Resources expended - Charitable Activities

	2013 Unrestricted £	2013 Restricted £	2013 Total £	2012 Total £
Wages & Salaries	2,700	19,549	22,249	36,248
Interpreters costs	732	17,201	17,933	4,692
Activity costs	1,257	-	1,257	1,646
Training & seminars	2,196	993	3,189	474
Beneficiaries exam fees & tutors	1,228	10,422	11,650	-
Rent	3,364	-	3,364	150
Stationery and postage	2,686	-	2,686	216
Computer costs	491	-	491	1,630
Advertising	143	-	143	64
Telephone	917	-	917	2,696
Beneficiaries exchanges & trips	3,222	359	3,581	1,561
Travel & subsistence	1,999	-	1,999	2,500
General expenses	646	-	646	638
Protective clothing	349	-	349	-
Hire of equipment	1,434	-	1,434	-
Repairs & maintenance	446	-	446	-
Light & heat	1,195	-	1,195	-
Insurance	682	-	682	-
	25,687	48,524	74,211	52,515

**NI Deaf Youth Association**

**Notes to the financial statements  
for the year ended 31 March 2013**

..... continued

**6. Governance costs**

	2013 Unrestricted £	2013 Restricted £	2013 Total £	2012 Total £
Audit and accountancy	2,880	-	2,880	2,400
Bank charges	427	-	427	524
Depreciation on fixtures and fittings	498	-	498	94
Loss on disposal of fixed assets	375	-	375	2,417
Legal & professional	150	-	150	-
Management charges	429	-	429	-
HMRC Penalties	-	-	-	1,406
	<u>4,759</u>	<u>-</u>	<u>4,759</u>	<u>6,841</u>

**7. Net (resources expended)/incoming resources**

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

	2013 £	2012 £
Trustees' emoluments	-	-
Auditors' remuneration	2,880	2,400
Depreciation	<u>498</u>	<u>94</u>

NI Deaf Youth Association

Notes to the financial statements  
for the year ended 31 March 2013

..... continued

**8. Employees**

<b>Number of employees</b>	<b>Year ended 2013</b>	<b>Year ended 2012</b>
The average monthly numbers of employees during the year were:	<u>2</u>	<u>5</u>
<b>Employment costs</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	20,700	34,353
Social security costs	1,549	1,895
	<u>22,249</u>	<u>36,248</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.

**NI Deaf Youth Association**

**Notes to the financial statements  
for the year ended 31 March 2013**

..... continued

<b>10. Tangible fixed assets</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2012	4,363	5,372	9,735
Additions	2,490	-	2,490
Disposals	(4,363)	-	(4,363)
At 31 March 2013	<u>2,490</u>	<u>5,372</u>	<u>7,862</u>
<b>Depreciation</b>			
At 1 April 2012	3,988	5,372	9,360
On disposals	(3,988)	-	(3,988)
Charge for the year	498	-	498
At 31 March 2013	<u>498</u>	<u>5,372</u>	<u>5,870</u>
<b>Net book values</b>			
At 31 March 2013	<u>1,992</u>	<u>-</u>	<u>1,992</u>
At 31 March 2012	<u>375</u>	<u>-</u>	<u>375</u>

<b>11. Debtors</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Grant debtors	28,828	-
Other debtors	465	21,314
	<u>29,293</u>	<u>21,314</u>

<b>12. Creditors: amounts falling due within one year</b>	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Trade creditors	13,394	-
Other taxes and social security costs	24,101	18,371
Accruals and deferred income	5,861	3,206
	<u>43,356</u>	<u>21,577</u>



## NI Deaf Youth Association

### Notes to the financial statements for the year ended 31 March 2013

..... continued

#### 13. 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.

#### 14. Unrestricted funds

	2013	2012
	£	£
At start of year	838	8,822
Surplus/(Deficit) for the year	(4,570)	(7,984)
At end of year	<u>(3,732)</u>	<u>838</u>

#### 15. Restricted Funds

	2013	2012
	£	£
At start of year	-	(5,539)
Surplus/(Deficit) for the year	-	5,539
At end of year	<u>-</u>	<u>-</u>