

Charity number XR41413

NI Deaf Youth Association
Trustees' report and financial statements
for the year ended 31 March 2014

NI Deaf Youth Association

Charity information

Management committee

Chairperson	Robert Skelly	Appointed April 2011; resigned January 2014
Treasurer & Acting Chairman	Stephen McWhinney	Co-opted March 2012
Secretary	Michael Johnston	Appointed October 2013
Committee member	Richard Beattie	Appointed April 2011; resigned October 2013
Committee member	Malachy McBurney	Co-opted March 2012
Committee member	Graham McClune	Appointed October 2013
Committee member	Rachel Cooke	Appointed October 2013
Committee member	Toni George	Appointed October 2013

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

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NI Deaf Youth Association

Trustees' Report for the year ended 31 March 2014

The Trustees have pleasure in presenting the NIDYA annual report for the year ended 31 March 2014.

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 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.

- 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.

NI Deaf Youth Association

Trustees' Report for the year ended 31 March 2014

- 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 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, 1 part-time L'Derry Youth Support Worker-in-Charge

Fundraising - 1 self-employed fundraiser

See Appendix One for Organisational Structure 2013/2014

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. Their dedication and loyalty has enabled a smooth transition towards a new destination.

Corporate Planning

During this period 2013-14 saw the establishment of our Corporate Plan 2013-16 where the Board has identified four central platforms to develop in the coming years to ensure every developmental stage of our service user's journey is catered for. They are Early Years, Youth Work, Employment and Social Education.

I am pleased to say that 2013-14 saw a rapid growth in Youth Work services where partnerships with all the Education & Library Boards throughout Northern Ireland saw an increase in funding being approved in Belfast, Craigavon, Ballymoney and Derry to develop Youth Services in these areas. Our commitment to ensure that we have fully qualified staff, we delivered youth training qualifications during 2013- 2014 and this will be a continuing feature of our work going forward. Planning in 2014-15 is underway to further enhance Youth provision by securing funding for a Youth Coordinator, Youth exchanges and these promises to be an exciting period in this area of work.

Growth in training funded by DCAL has seen an increase in our Sign language provision for our young Deaf people, their hearing siblings to facilitate building family interaction based on better communication skills at home.

NI Deaf Youth Association

Trustees' Report for the year ended 31 March 2014

During this year Northern Ireland Deaf Youth Association set up a Company (Limited by Guarantee) called Action Deaf Youth. With effect from 1 April 2014 the newly recruited Board is taking us forward, with this new company continuing the current activities and inheriting the balance sheet of NIDYA. At the heart of NIDYA's ethos is to ensure that there will always be three Board Members elected from NIDYA's Youth forum to ensure that the wider Board is led by the voices of young Deaf people. Their voice will shape our perspective on Corporate Planning, project delivery etc.

This year NIDYA celebrated its 25th Anniversary and the Board will look at ways to ensure that the next 25 years will have exciting developments to further enhance the opportunities available to young Deaf Youth in the coming years.

During 2014-15 we are seeking to focus on two key platforms of our Corporate Plan and this will be in Early Years and Employment. This is fundamental to Action Deaf Youths vision to in seizing opportunities to develop projects to have defined impacts on each development stages facilitating a clear pathway of supports from Birth to Adulthood for our service users.

By order of the Board



Stephen McWhinney
Acting Chairman

23 December 2014

NI Deaf Youth Association

**Statement of trustees' responsibilities
for the year ended 31 March 2014**

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
Acting Chairman

23 December 2014

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 2014 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.

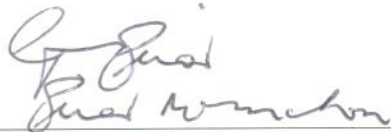
We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available for Small Entities.

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 2014 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.



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

23 December 2014

NI Deaf Youth Association

**Statement of Financial Activities
(including income and expenditure account)
for the year ended 31 March 2014**

		2014 Unrestricted Funds	2014 Restricted Funds	2014 Total Funds	2013 Total Funds
	Note	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
- Donations and gifts	2	286	6,120	6,406	119
Activities for generating funds					
- Mamo services		35,621	-	35,621	33,631
- Training income		-	-	-	-
- Fundraising		25,203	-	25,203	433
Investment income	3	-	-	-	-
Incoming resources from charitable activities					
- Government grants/Public authorities	4	9,355	63,352	72,707	53,292
Total incoming resources		<u>70,465</u>	<u>69,472</u>	<u>139,937</u>	<u>87,475</u>
Resources expended					
Cost of generating funds					
- Mamo services		13,500	-	13,500	13,075
- Fundraiser Costs		1,381	283	1,664	-
Charitable activities	5	53,784	63,070	116,854	74,211
Governance costs	6	7,098	386	7,484	4,759
Total resources expended		<u>(75,763)</u>	<u>(63,739)</u>	<u>(139,502)</u>	<u>(92,045)</u>
Net surplus/(deficit) in funds		(5,298)	5,733	435	(4,570)
Balance brought forward at beginning of year		<u>(3,732)</u>	-	<u>(3,732)</u>	838
Balance carried forward at the end of the year		<u><u>(9,030)</u></u>	<u><u>5,733</u></u>	<u><u>(3,297)</u></u>	<u><u>(3,732)</u></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.

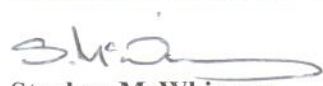
The notes on pages 9 to 16 form an integral part of these financial statements.

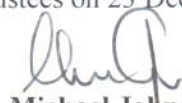
NI Deaf Youth Association

**Balance sheet
as at 31 March 2014**

		2014		2013	
Notes	£	£	£	£	
Fixed assets					
Tangible assets	10		3,989	1,992	
Current assets					
Debtors	11	16,640		29,293	
Cash at bank and in hand		11,115		8,339	
		27,755		37,632	
Creditors: amounts falling due within one year	12	(35,041)		(43,356)	
Net current liabilities			(7,286)	(5,724)	
Total assets less current liabilities			(3,297)	(3,732)	
Deficiency of assets			(3,297)	(3,732)	
Capital and reserves					
Unrestricted funds	14		(9,030)	(3,732)	
Restricted funds	15		5,733	-	
			(3,297)	(3,732)	

The financial statements were approved by the Trustees on 23 December 2014 and signed on its behalf by


Stephen McWhinney
 Acting Chairman


Michael Johnston
 Secretary

Registration number XR41413

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

NI Deaf Youth Association

Notes to the financial statements for the year ended 31 March 2014

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 2014**

..... 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

2. Donations and gifts

	2014 Unrestricted £	2014 Restricted £	2014 Total £	2013 Total £
Charity Aid	-	-	-	59
NICVA CFC vouchers	30	-	30	-
Computer Equipment	-	6,120	6,120	-
Other	256	-	256	60
	<u>286</u>	<u>6,120</u>	<u>6,406</u>	<u>119</u>

3. Investment income

	Year ended 2014 £	Year ended 2013 £
Bank interest	<u>-</u>	<u>-</u>

The Charity receives all bank interest gross.

NI Deaf Youth Association

**Notes to the financial statements
for the year ended 31 March 2014**

..... continued

4. Activities in furtherance of Charity's objectives

	2014	2014	2014	2013
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Government/public authorities				
Access to Work	-	26,368	26,368	12,931
Youth Council	-	16,956	16,956	20,992
Belfast Health and Social Care Trust	4,355	-	4,355	4,768
BELB	5,000	3,474	8,474	2,153
WELB	-	1,708	1,708	-
SELB	-	1,279	1,279	-
NEELB	-	3,340	3,340	-
SLPG	-	9,727	9,727	12,448
Volunteer Now	-	500	500	-
	<u>9,355</u>	<u>63,352</u>	<u>72,707</u>	<u>53,292</u>

NI Deaf Youth Association

**Notes to the financial statements
for the year ended 31 March 2014**

..... continued

5. Resources expended - Charitable Activities

	2014	2014	2014	2013
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Wages & Salaries	14,708	18,638	33,346	22,249
Interpreters costs	-	27,439	27,439	17,933
Activity costs	4,367	3,992	8,359	1,257
Training & seminars	1,594	1,756	3,350	3,189
Beneficiaries exam fees & tutors	-	7,929	7,929	11,650
Rent	6,194	-	6,194	3,364
Stationery and postage	1,344	-	1,344	2,686
Computer costs	911	-	911	491
Advertising	2,356	-	2,356	143
Telephone	1,183	-	1,183	917
Beneficiaries exchanges & trips	11,794	1,744	13,538	3,581
Travel & subsistence	2,836	1,572	4,408	1,999
General expenses	728	-	728	646
Protective clothing	-	-	-	349
Hire of equipment	3,356	-	3,356	1,434
Repairs & maintenance	84	-	84	446
Light & heat	1,450	-	1,450	1,195
Insurance	814	-	814	682
Subscriptions	65	-	65	-
	<u>53,784</u>	<u>63,070</u>	<u>116,854</u>	<u>74,211</u>

NI Deaf Youth Association

**Notes to the financial statements
for the year ended 31 March 2014**

..... continued

6. Governance costs

	2014 Unrestricted £	2014 Restricted £	2014 Total £	2013 Total £
Audit and accountancy	3,840	-	3,840	2,880
- Additional work for prior years	1,320	-	1,320	-
Bank charges	936	-	936	427
Depreciation on fixtures and fittings	612	386	998	498
Loss on disposal of fixed assets	-	-	-	375
Legal & professional	390	-	390	150
Management charges	-	-	-	429
	7,098	386	7,484	4,759

7. Net (resources expended)/incoming resources

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

	2014 £	2013 £
Trustees' emoluments	-	-
Auditors' remuneration	5,160	2,880
Depreciation	612	498
	5,772	3,378

NI Deaf Youth Association

Notes to the financial statements
for the year ended 31 March 2014

..... continued

8. Employees

Number of employees	Year ended 2014	Year ended 2013
The average monthly numbers of employees during the year were:	<u>8</u>	<u>2</u>
Employment costs	2014	2013
	£	£
Wages and salaries	30,682	20,700
Social security costs	2,664	1,549
	<u>33,346</u>	<u>22,249</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 2014

..... continued

10. Tangible fixed assets	Fixtures & fittings £	Restricted Equipment £	Computer equipment £	Total £
Cost				
At 1 April 2013	2,490	-	5,372	7,862
Additions	-	2,995	-	2,995
At 31 March 2014	<u>2,490</u>	<u>2,995</u>	<u>5,372</u>	<u>10,857</u>
Depreciation				
At 1 April 2013	498	-	5,372	5,870
Charge for the year	612	386	-	998
At 31 March 2014	<u>1,110</u>	<u>386</u>	<u>5,372</u>	<u>6,868</u>
Net book values				
At 31 March 2014	<u>1,380</u>	<u>2,609</u>	<u>-</u>	<u>3,989</u>
At 31 March 2013	<u>1,992</u>	<u>-</u>	<u>-</u>	<u>1,992</u>

11. Debtors	2014 £	2013 £
Grant debtors	15,975	28,828
Other debtors	665	465
	<u>16,640</u>	<u>29,293</u>

12. Creditors: amounts falling due within one year	2014 £	2013 £
Trade creditors	8,334	13,394
Other taxes and social security costs	21,941	24,101
Accruals and deferred income	4,766	5,861
	<u>35,041</u>	<u>43,356</u>

NI Deaf Youth Association

Notes to the financial statements for the year ended 31 March 2014

..... 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

	2014	2013
	£	£
At start of year	(3,732)	838
Surplus/(Deficit) for the year	(5,298)	(4,570)
At end of year	<u>(9,030)</u>	<u>(3,732)</u>

15. Restricted Funds

	2014	2013
	£	£
At start of year	-	-
Surplus/(Deficit) for the year	5,733	-
At end of year	<u>5,733</u>	<u>-</u>

Organisational Structure at NIDYA

