

**ACTION DEAF YOUTH
REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**REGISTERED NUMBER: NI 619842
CHARITY COMMISSION FOR NORTHERN IRELAND NO: 102041**

**ACTION DEAF YOUTH
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FOR THE YEAR ENDED 31 MARCH 2023**

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**ACTION DEAF YOUTH
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

DIRECTORS: Rosemary Magee
Richard Dougherty
Holly Greer
Grainne Murphy
Solene Nugent

SECRETARY: Rosemary Magee

REGISTERED OFFICE: 385a Holywood Road
Belfast
Northern Ireland
BT4 2LS

**REGISTRAR OF COMPANIES
NUMBER:** NI619842

**CHARITY COMMISSION FOR
NORTHERN IRELAND NUMBER:** 102041

INDEPENDENT EXAMINERS: Baker Tilly Mooney Moore
Chartered Certified
Accountants
Statutory Auditors
17 Clarendon Road
Clarendon Dock
Belfast
BT1 3BG

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

**ACTION DEAF YOUTH
THE TRUSTEES REPORT (including Directors Report)
Year Ended 31 March 2023**

The Trustees are pleased to present their financial statements of the charity for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

REFERENCE AND ADMINISTRATIVE DETAILS

Action Deaf Youth is a charitable company limited by guarantee (NI619842). It is a charitable company registered with the Charities Commission for Northern Ireland (102041).

The registered office is 385a Holywood Road, Belfast, Northern Ireland, BT4 2LS.

The directors of the company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors. The present directors and any past directors who served during the year are given below. The external advisors are set out on page 1.

STRUCTURE, GOVERNANCE, AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 14 August 2013 and accepted as a charity by the Charity Commission for Northern Ireland on 8 June 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The number of members as at 31 March 2023 was 7.

The Board is responsible for the overall governance of the company. All directors retire at the Annual General Meeting and are eligible for appointment to the Board of Directors for the incoming year to hold office until the next Annual General Meeting.

Directors and their interests

The directors shown below have held office during the whole period from 1 April 2022 to the date of this report:

Rosemary Magee

Richard Dougherty

Graham Chalmers (resigned 23 May 2023)

Pauline Walker (resigned 1 July 2023)

Roslyn Dougherty (resigned 4 May 2023)

Holly Greer

Stephen McConnell (resigned 13 January 2023)

Lauren Miller (resigned 1 July 2023)

Grainne Murphy (appointed 1 July 2023)

Solene Nugent (appointed 1 July 2023)

**ACTION DEAF YOUTH
THE TRUSTEES REPORT (including Directors Report) (continued)
Year Ended 31 March 2023**

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law. All directors retire at the Annual General Meeting and are eligible for appointment to the Board of Directors for the incoming year to hold office until the next Annual General Meeting.

Organisational Structure

The board of directors meet on a regular basis and are responsible for the strategic direction and policy of the charity. At present, a scheme of delegation is in place and the day-to-day responsibility for the provision of services rests with Caroline Doherty, Senior Manager, who also oversees all operational and financial matters on behalf of the board and reports directly to the board on such matters.

OBJECTIVES AND ACTIVITIES

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.

The Active Play project, initially funded by the Big Lottery Funds, continues to be successful, and concluded its sixth year of Early Year's provision in 2023. The service continued in 2023 due to funding awarded by the Henry Smith Foundation.

The company's objects and principal activities are to:

Our Vision

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

Our Mission

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

Our 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
THE TRUSTEES REPORT (including Directors Report) (continued)
Year Ended 31 March 2023**

Our Values (continued)

- 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.

The board of Trustees and Manager supervise the work of the following departments:

Youth Support Service; 1 Part-time Youth Coordinator, 1 Part-time Transitions Youth Worker, 1 Part-time Youth Support Worker in charge, 1 Part-time Youth Assistant Support Worker.
Early Years' Service; 1 x Active Play Coordinator, 9 x sessional Play Rangers.

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

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, 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 organisation for new and expanding opportunities.

PUBLIC BENEFIT

The Trustees confirm that they had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland.

FINANCIAL REVIEW

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services, however incoming resources during the year increased to £279,702 (2022: £207,534). The charity had a surplus for the year £25,564 (2022: deficit £28,489) and the total funds as at 31 March 2023 was £167,598 (2022: £142,034), of which £123,518 related to restricted reserves and £44,080 related to unrestricted reserves.

Reserves Policy

The Directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of total costs.

Total unrestricted expenditure for the year ended 31 March 2023 was £72,802 and therefore the target is £36,401 in general funds. The reserves are needed to meet the working capital requirements of the charity and the directors are confident that at this level they would be able to continue the current activities of the charity while negotiating continuation funding.

**ACTION DEAF YOUTH
THE TRUSTEES REPORT (including Directors Report) (continued)
Year Ended 31 March 2023**

Reserves Policy (continued)

At present the unrestricted reserves are in surplus of £44,080 which equals to 7.3 months of unrestricted expenditure.

Investment Policy

Any surplus funds and grants received in advance are placed on deposit until such time as they are required for the day-to-day expenditure.

Corporate Planning and plans for the future

The Boards 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. The clarity of vision provided by the Corporate Plan and its extensive planning processes ensures that the Board is able to highlight the important issues faced by our young Deaf Children and youths today.

There are no significant changes planned for the forthcoming financial year. The Directors will continue to govern the company in line with its constitution in order to achieve the objectives noted above.

FUTURE DEVELOPMENTS

There are no significant changes planned for the forthcoming financial year. The Directors will continue to govern the company in line with its constitution in order to achieve the objectives noted above.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors) are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting practices and then apply them consistently;
- 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 company will continue in business.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**ACTION DEAF YOUTH
THE TRUSTEES REPORT (including Directors Report) (continued)
Year Ended 31 March 2023**

Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the board of trustees

Rosemary Magee
Rosemary Magee (Dec 21, 2023 12:54 GMT)

Rosemary Magee (Chairperson)

Approved by the directors on 21/12/2023

**Independent examiners report to the Trustees of
ACTION DEAF YOUTH
For the period 1 April 2022 to 31 March 2023**

We report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 8 to 24.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for purposes of company law) you are responsible for the preparation of the accounts in accordance with the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is my role to:

- Examine the accounts under section 65 of the Charities Act;
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act; and
- State whether particular matters have come to my attention

Basis of Independent Examiners Report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with general directions given by the Charity Commission for Northern Ireland under section 65(9) (b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Baker Tilly Mooney Moore

Baker Tilly Mooney Moore (Dec 21, 2023 14:14 GMT)

Baker Tilly Mooney Moore
Chartered Certified Accountants
Statutory Auditors
17 Clarendon Road
Clarendon Dock
Belfast
BT1 3BG

Date: 21/12/23

ACTION DEAF YOUTH
STATEMENT OF FINANCIAL ACTIVITIES
(Including summary income and expenditure account)
for the period 1 April 2022 to 31 March 2023

		Restricted Funds	Unrestricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Income and endowments from:					
Charitable activities	3	<u>192,096</u>	<u>87,606</u>	<u>279,702</u>	<u>207,534</u>
Total income		<u>192,096</u>	<u>87,606</u>	<u>279,702</u>	<u>207,534</u>
Expenditure on:					
Raising funds	4	-	3,064	3,064	78
Charitable activities	4	<u>181,336</u>	<u>69,738</u>	<u>251,074</u>	<u>235,945</u>
Total expenditure		<u>181,336</u>	<u>72,802</u>	<u>254,138</u>	<u>236,023</u>
Net surplus for the year		10,760	14,804	25,564	(28,489)
Transfers between funds	11	<u>(856)</u>	<u>856</u>	-	-
Fund balances brought forward at 1 April	11	<u>113,614</u>	<u>28,420</u>	<u>142,034</u>	<u>170,523</u>
Fund balances carried forward at 31 March	12	<u>123,518</u>	<u>44,080</u>	<u>167,598</u>	<u>142,034</u>

There are no recognised gains or losses other than those shown above. All incoming resources expended derive from continuing operations.

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at **Note 2**.

ACTION DEAF YOUTH – A company limited by guarantee
Registered number NI619842
BALANCE SHEET
AS AT 31 March 2023

		2023	2022
		Total	Total
	Note	£	£
Fixed assets:			
Tangible Assets	7	<u>16,718</u>	<u>20,898</u>
Current assets:			
Debtors	8	7,701	31,132
Cash at bank and in hand		<u>169,533</u>	<u>105,636</u>
Total current assets		<u>177,234</u>	<u>136,768</u>
Current Liabilities			
Amounts falling due within one year	9	<u>26,354</u>	<u>15,632</u>
Net current assets		<u>150,880</u>	<u>121,136</u>
Total assets less current liabilities		<u>167,598</u>	<u>142,034</u>
Net assets		<u>167,598</u>	<u>142,034</u>
Funds			
Restricted	12	123,518	113,614
Unrestricted	12	44,080	28,420
Total Funds		<u>167,598</u>	<u>142,034</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each 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 financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

21-12

The financial statements were authorised for issue by the Board of Directors on 2023 and were signed by:

Signature: Rosemary Magee
 Rosemary Magee (Chairperson)
Rosemary Magee (Dec 21, 2023 12:54 GMT)

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting Policies

Charity information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity with the Charity Commission for Northern Ireland (102041). The address of the registered office is provided on page 1. The members of the charity are the Trustees named on page 1.

A summary of the accounting policies, which have been applied consistently, is set out below.

1.11 Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard Applicable in the UK and the Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity is a Public Benefit Entity as defined by FRS 102.

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

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. This conclusion was reached due to the strong positive reserve balance held in both restricted and unrestricted funds. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Fund accounting

The company has various types of funds for which it is responsible and which require separate disclosure. These are as follows –

(i) Unrestricted funds

These are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

(ii) Restricted funds

These are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.12 Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income represents government funding and donations receivable by the company and is recognised when a right to consideration is obtained from the performance of contractual obligations.

1.13 Resources Expanded

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is possible that settlement will be required, and the amount of the obligation can be measured reliably.

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting Policies (continued)

2.11 Resources Expanded (continued)

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

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises 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. Together with the costs associated with the governance arrangements of the charity and are primarily associated with constitutional and statutory requirements.

2.12 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over the expected useful life as follow: -

Equipment	- 20% Reducing Balance
Fixtures and Fittings	- 20% Reducing Balance

2.13 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.14 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

2.15 Debtors

Trade and other debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

Prepayments are valued at the amount prepaid net any trade discount due.

2.16 Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and cash in hand.

2.17 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

1.12 Taxation

There is no liability to taxation due to the charitable status.

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Income and expenditure summary

	2023	2022
	£	£
Gross Income	279,702	207,534
Resources Expenditure		
Cost of generating funds	3,064	78
Charitable activities	246,894	230,721
Depreciation	4,180	5,224
	254,138	236,023
Surplus for the year	25,564	(28,489)

The above reflects the Income and Expenditure account as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 8.

Total income comprises £192,096 for restricted funds and £87,606 for unrestricted funds. A detailed analysis of income is provided in note 3.

The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 8 which together with the notes to the accounts on pages 10 – 24 provides full information on the movements during the year on all funds of the charity.

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from charitable activities

	Restricted Funds £	Unrestricted Funds £	Total 2023 £	Total 2022 £
<i>Charitable Activities</i>				
Education Authority – Youth Core Services	65,220		65,220	11,056
Education Authority – Tbus				330
Education Authority – Youth Restart				-
Education Authority – Emotional Health & Well Being Project				-
Education Authority – Thematic				8,180
Education Authority – Summer Programme				7,900
Education Authority – YC PPE 20/21				-
Education Authority – Well Being Fund	(24)		(24)	-
Education Authority – Sundry	1,042		1,042	
Education Authority – Southern Region				140
BHSCT	4,026		4,026	3,862
Halifax Foundation				-
Big Lottery Funding				3,000
Department for Communities / Access to Work	14,460		14,460	17,154
Department for Communities – Covid-19				-
Sign Language	40,927		40,927	23,641
Henry Smith Charity	59,750		59,750	29,750
Ulster Community Foundation				40,236
Coronavirus deficit funding				-
Beneficiaries Income		752	752	-
Fundraising Events		1,667	1,667	6,132
Donations	6,695	80,590	87,285	20,333
British Deaf Association		4,597	4,597	2,750
Capital Fund Programme				20,000
Youth Action NI				1,500
New Community Funds				-
Controlled Schools Support Council				5,267
HMRC – Job retention scheme				6,303
	192,096	87,606	279,702	207,534

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Resources Expensed

	EA -Sundry	BHSCT	Big Lottery	DFC - Access to Work	EA - Outreach	Hedley Foundation	Laing Family Trust	DFC - SL Covid19 Support Fund	Sub Total C/FWD
£	£	£	£	£	£	£	£	£	£
Charitable Activities									
Wages & salaries	-	-	2,957	-	-	-	-	-	2,957
Consultancy / Supervision	-	-	-	-	-	-	-	-	-
Dept of Community support	1,042	-	-	18,583	-	-	-	-	19,625
Activity Costs	-	-	-	-	-	-	-	-	-
Training and seminars	-	-	-	-	-	-	-	-	-
Beneficiaries exchange trips	-	1,575	-	-	-	-	-	-	1,575
Travel and subsistence	-	44	56	-	-	-	-	-	100
Hire of premises	-	-	-	-	-	-	-	-	-
Expensed equipment	-	160	-	-	-	722	203	-	1,085
Subscriptions	-	-	-	-	-	-	-	-	-
Refunds	-	-	-	-	-	-	-	-	-
Total Charitable	1,042	1,779	3,013	18,583	-	722	203	-	25,342

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Resources Expensed (continued)

	Sub Total B/FWD	Donations- Lets Play & Grow	SLPG 21/22 Grant	Henry Smith Charity	EA - Youth Core Transition Fund	SLPG 22/23 Grant	2023 Total Restricted Funds	2023 Total General Funds	2023 Total Funds
£	£	£	£	£	£	£	£	£	£
Fundraising Costs									
Fundraising costs	-	-	-	-	-	-	-	3,064	3,064
Total Fundraising	-	-	-	-	-	-	-	3,064	3,064
Charitable Activities									
Wages & salaries	2,957	-	-	48,752	49,713	407	101,829	17,335	119,164
Interpreter Costs	-	-	-	-	-	-	-	-	-
Consultancy / Supervision	-	-	-	41	-	-	41	-	41
Dept of Community support	19,625	-	-	-	-	105	19,730	-	19,730
Activity Costs	-	-	-	-	-	-	-	388	388
Training and seminars	-	132	4,870	-	-	2,727	7,729	32	7,761
Beneficiaries exchange trips	1,575	5,556	502	321	4,924	14,485	27,363	3,097	30,460
Travel and subsistence	100	18	-	496	2,582	307	3,503	1,597	5,100
Hire of premises	-	-	-	1,246	-	-	1,246	10	1,256
Expensed equipment	1,085	-	-	861	-	-	1,946	-	1,946
Subscriptions	-	191	-	205	209	-	605	78	683
Total Charitable	25,342	5,897	5,372	51,922	57,428	18,031	163,992	22,537	186,529

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Resources Expensed (continued)

	EA -Sundry	BHSCT	Big Lottery	DFC - Access to Work	EA - Outreach	Hedley Foundation	Laing Family Trust	DFC - SL Covid19 Support Fund	Sub Total C/FWD
	£	£	£	£	£	£	£	£	£
Support Costs									
IT & Software Costs	-	-	-	-	-	-	-	-	-
Rent and rates	-	1,462	850	-	-	-	-	2,312	-
Insurance	-	-	-	-	-	-	-	-	-
Heat and Light	-	-	-	-	-	-	-	-	-
Stationary, Printing & Postage	-	-	-	-	-	-	-	-	-
Advertising and Marketing	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-	-
Depreciation	-	-	895	-	203	-	-	1,238	2,336
Total Support	-	1,462	1,745	-	203	-	-	1,238	4,648
Governance Costs									
Bookkeeping	-	-	-	-	-	-	-	-	-
Independent Examination	-	-	-	-	-	-	-	-	-
Legal and Professional fees	-	-	-	-	-	-	-	-	-
Total Governance	-	-	-	-	-	-	-	-	-
Total Expenditure	1,042	3,241	4,758	18,583	203	722	203	1,238	29,990

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Resources Expensed (continued)

	Sub Total B/FWD	Donations- Lets Play & Grow	SLPG 21/22 Grant	Henry Smith Charity	EA - Youth Core Transition Fund	SLPG 22/23 Grant	2023 Total Restricted Funds	2023 Total General Funds	2023 Total Funds
	£	£	£	£	£	£	£	£	£
Support Costs									
IT & Software Costs	-	-	11	52	-	-	63	2,500	2,563
Rent and rates	2,312	-	-	2,500	6,150	-	10,962	10,872	21,834
Insurance	-	-	-	1,467	1,638	-	3,105	656	3,761
Heat and Light	-	-	-	-	-	-	-	4,227	4,227
Stationary, Printing & Postage	-	-	206	-	-	-	206	1,565	1,771
Advertising and Marketing	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	340	-	-	340	998	1,338
Repairs and Maintenance	-	116	-	-	-	9	125	8,692	8,817
General Expenses	-	-	-	-	-	207	207	-	207
Bank Charges	-	-	-	-	-	-	-	274	274
Depreciation	2,336	-	-	-	-	-	2,336	1,844	4,180
Total Support	4,648	116	217	4,359	7,788	216	17,344	31,628	48,972
Governance Costs									
Bookkeeping	-	-	-	-	-	-	-	12,538	12,538
Independent Examination	-	-	-	-	-	-	-	3,000	3,000
Legal and Professional fees	-	-	-	-	-	-	-	35	35
Total Governance	-	-	-	-	-	-	-	15,573	15,573
Total Expenditure	29,990	6,013	5,589	56,281	65,216	18,247	181,336	72,802	254,138

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Resources Expensed

	BHSCT	Halifax	Big Lottery	DFC - Access to Work	Sign Language	EA - TBUC 19/20	EA - Youth Core Services	EA - Coordinator	EA - Youth Restart Project	EA - Thematic	Sub Total C/FWD
£	£	£	£	£	£	£	£	£	£	£	£
Charitable Activities											
Wages & salaries	-	644	52,708	-	-	110	11,060	8,155	-	8,180	80,857
Interpreter Costs	-	-	-	-	-	-	-	-	-	-	-
Consultancy / Supervision	-	-	-	-	-	-	-	-	-	-	-
Dept of Community support	-	-	-	19,484	-	-	-	-	-	-	19,484
Activity Costs	8	-	-	-	-	-	-	-	-	-	8
Training and seminars	-	-	-	-	4,217	-	-	-	-	-	4,217
Beneficiaries exchange trips	804	-	3,284	-	539	-	-	-	-	-	4,627
Travel and subsistence	350	509	466	-	-	220	-	-	-	-	1,545
Hire of premises	-	-	669	-	-	-	-	-	-	-	669
Expensed equipment	-	-	351	-	-	-	-	-	-	-	351
Subscriptions	-	-	175	-	-	-	-	-	-	-	175
Refunds	-	-	-	-	-	-	-	-	186	-	186
Total Charitable	1,162	1,153	57,653	19,484	4,756	330	11,060	8,155	186	8,180	112,119

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Resources Expensed (continued)	Sub Total B/FWD	EA - Summer Prog	Controlled Schools Support Council	Donations- Lets Play & Grow	Laing Family Trust	Youth Action NI	SLPG 21/22 Grant	Henry Smith Charity	Donations- Play Rangers Training	2022 Total Restricted Funds	2022 Total General Funds	2022 Total Funds
£	£	£	£	£	£	£	£	£	£	£	£	£
Fundraising Costs												
Fundraising costs	-	-	-	-	-	-	-	-	-	-	78	78
Total Fundraising	-	-	-	-	-	-	-	-	-	-	78	78
Charitable Activities												
Wages & salaries	80,857	-	-	-	-	414	-	9,127	-	90,398	25,632	116,030
Interpreter Costs	-	105	1,655	-	-	-	-	-	-	1,760	-	1,760
Consultancy / Supervision	-	-	-	-	-	-	-	-	-	-	-	-
Dept of Community support	19,484	-	-	-	-	-	-	-	-	19,484	140	19,624
Activity Costs	8	2,042	-	-	-	-	-	-	-	2,050	-	2,050
Training and seminars	4,217	-	2,117	-	-	-	9,291	-	2,511	18,136	1,143	19,279
Beneficiaries exchange trips	4,627	5,518	-	549	-	1,008	263	-	-	11,965	115	12,080
Travel and subsistence	1,545	59	-	-	-	54	-	28	-	1,686	(415)	1,271
Hire of premises	669	-	-	-	-	-	-	372	-	1,041	-	1,041
Expensed equipment	351	-	-	345	797	-	-	-	-	1,493	-	1,493
Subscriptions	175	-	-	-	-	-	-	-	-	175	164	339
Refunds	186	-	-	-	-	-	-	-	-	186	-	186
Total Charitable	112,119	7,724	3,772	894	797	1,476	9,554	9,527	2,511	148,374	26,857	175,231

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Resources Expensed (continued)	BHSCT	Halifax	Big Lottery	DFC - Access to Work	Sign Language	EA - Outreach	EA - TBUC 19/20	EA - Youth Core Services	EA - Coordinator	EA - Youth Restart Project	EA - Thematic	Sub Total C/FWD
	£	£	£	£	£	£	£	£	£	£	£	£
Support Costs												
IT & Software Costs	-	-	47	-	-	-	-	-	-	-	-	47
Rent and rates	1,018	-	10,467	-	-	-	-	-	-	-	-	11,485
Insurance	-	-	1,597	-	-	-	-	-	-	-	-	1,597
Heat and Light	-	-	890	-	-	-	-	-	-	-	-	890
Stationary, Printing & Postage	-	-	810	-	-	-	-	-	-	-	-	810
Advertising and Marketing	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	448	-	202	-	-	-	-	-	-	-	-	650
Repairs and Maintenance	-	-	1,620	-	-	-	-	-	-	-	-	1,620
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	1,119	-	-	254	-	-	-	-	-	1,373
Total Support	1,466	-	16,752	-	-	254	-	-	-	-	-	18,472
Governance Costs												
Bookkeeping	-	-	-	-	-	-	-	-	-	-	-	-
Independent Examination	-	-	-	-	-	-	-	-	-	-	-	-
Legal and Professional fees	-	-	160	-	-	-	-	-	-	-	-	160
Total Governance	-	-	160	-	-	-	-	-	-	-	-	160
Total Expenditure	2,628	1,153	74,565	19,484	4,756	254	330	11,060	8,155	186	8,180	130,751

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**4 Resources Expensed
(continued)**

	Sub Total B/FWD	EA - Summer Prog	Controlled Schools Support Council	Donations- Lets Play & Grow	Laing Family Trust	Youth Action NI	SLPG 21/22 Grant	Henry Smith Charity	DFC- SL Covid19 Support Fund	Donations- Play Rangers Training	2022 Total Restricted Funds	2022 Total General Funds	2022 Total Funds
	£	£	£	£	£	£	£	£	£	£	£	£	£
Support Costs													
IT & Software Costs	47	-	-	-	-	-	144	13	-	-	204	822	1,026
Rent and rates	11,485	-	-	-	-	-	-	625	-	-	12,110	9,832	21,942
Insurance	1,597	-	-	-	-	-	-	272	-	-	1,869	1,796	3,665
Heat and Light	890	-	-	-	-	-	-	-	-	-	890	2,777	3,667
Stationary, Printing & Postage	810	-	-	-	-	-	-	-	-	-	810	885	1,695
Advertising and Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-
Telephone	650	-	-	-	-	-	143	80	-	-	873	644	1,517
Repairs and Maintenance	1,620	113	-	-	-	-	-	-	-	-	1,733	3,549	5,282
General Expenses	-	-	-	-	-	-	-	-	-	-	-	207	207
Bank Charges	-	-	-	-	-	-	-	-	-	-	-	243	243
Depreciation	1,373	-	-	-	-	-	-	-	1,547	-	2,920	2,304	5,224
Total Support	18,472	113	-	-	-	-	287	990	1,547	-	21,409	23,058	44,467
Governance Costs													
Bookkeeping	-	-	-	-	-	-	-	-	-	-	-	13,165	13,165
Independent Examination	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000
Legal and Professional fees	160	-	-	-	-	-	-	-	-	-	160	-	160
Total Governance	160	-	-	-	-	-	-	-	-	-	160	16,165	16,325
Total Expenditure	130,751	7,837	3,772	894	797	1,476	9,841	10,517	1,547	2,511	169,943	66,080	236,023

ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5 Operating surplus

The operating surplus is stated after charging:

	2023	2022
	£	£
Depreciation of fixed assets	4,640	5,224
Independent examination fees	3,000	3,000
	7,640	8,224
	7,640	8,224

6 Information on directors and employees

	2023	2022
	£	£
Staff Costs		
Wages and Salaries	111,351	107,230
Pensions	5,586	3,555
Social Security Costs	2,227	5,272
	119,164	116,030
	119,164	116,030

The average number of employees during the year was 12 (2022: 9).

No employees had emoluments in excess of £60,000 (2022: nil).

The key management personnel of the charity comprise the trustees and heads of department. The total employee benefits of the key management personnel of the charity were £33,596 (2022 - £33,421).

The charity trustees were not paid and did not receive any other benefits in the year (2022: nil). No charity trustee received payment for professional or other services supplied to the charity (2022: nil).

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7 Tangible Fixed Assets

	Equipment £	Fixtures & Fittings £	Total £
Cost			
As at 1 st April 2022	46,575	19,154	65,729
Additions	-	-	-
Disposals	-	-	-
As at 31 st March 2023	<u>46,575</u>	<u>19,154</u>	<u>65,729</u>
Depreciation			
As at 1 st April 2022	30,690	14,141	44,831
Charge for the year	3,177	1,003	4,180
Eliminated on disposal	-	-	-
As at 31 st March 2023	<u>33,867</u>	<u>15,144</u>	<u>49,011</u>
Net book value			
As at 31 st March 2023	<u>12,708</u>	<u>4,010</u>	<u>16,718</u>
As at 31 st March 2022	<u>15,885</u>	<u>5,013</u>	<u>20,898</u>

Equipment includes assets of £9,346 (NBV) as restricted assets.

8 Debtors

	2023 £	2022 £
Prepayments	1,667	1,667
Accrued income	6,034	29,414
Net wages	-	51
	<u>7,701</u>	<u>31,132</u>

9 Creditors - amounts falling due within one year

	2023 £	2022 £
Trade Creditors	14,409	7,487
Accruals	8,656	5,876
Deferred Grant Income	629	629
Taxation and Social Security	1,265	785
Net wages	37	-
Pension	1,358	495
	<u>26,354</u>	<u>15,632</u>

10 Related party transactions

During the year Baker Tilly Mooney Moore carried out the independent examination. Stephen McConnell (former treasurer) is a partner at the firm, the firm charged £3,000 for the independent examination.

During the year there was no other related party transactions.

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11 Schedule of funds

	Opening Balance £	Income Resources £	Resources Expended £	Fund Transfers £	Closing Balance £
Restricted					
EA Sundry	-	1,042	(1,042)	-	-
BHSCT	4,605	4,026	(3,241)	-	5,390
Halifax	2	-	-	-	2
Big Lottery	27,939	-	(4,758)	-	23,181
DFC – Access to Work	-	14,460	(18,583)	4,124	1
Sign Language	7,554	--	-	-	7,554
External Training	106	--	-	-	106
EA - Outreach	1,016	-	(203)	-	813
EA – Youth Core Services	-	65,220	(65,216)	-	4
EA – Tbus 19/20	289	-	-	-	289
Hedley Foundation	1,105	-	(722)	-	383
EA - Coordinator	8,528	-	-	-	8,528
EA – Summer Programme	4,642	-	-	-	4,642
Coronavirus Community Fund	205	-	-	-	205
Laing Family Trust	203	-	(203)	-	-
DFC – SL Covid-19 Support	6,194	-	(1,238)	-	4,956
EA – Education Restart	24	(24)	-	-	-
Donations- Lets Play & Grow	5,446	6,695	(6,013)	-	6,128
Donations- Play Rangers	489	-	-	-	489
SLPG 21/22 Grant	6,010	-	(5,589)	-	421
Youth Action NI	24	-	-	-	24
Henry Smith Charity	19,233	59,750	(56,281)	-	22,702
Capital Fund Programme	20,000	-	-	-	20,000
SLPG 22/23 Grant	-	40,927	(18,247)	(4,980)	17,700
Total Restricted	113,614	192,096	(181,336)	(856)	123,518
Total Unrestricted	28,420	87,606	(72,802)	856	44,080
Total	142,034	279,702	(254,138)	-	167,598

Transfers between funds represent a reclassification of funds going forward.

12 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible Fixed Assets	7,372	9,346	16,718
Current Assets	48,547	128,687	177,234
Creditors less than one year	(11,839)	(14,515)	(26,354)
At the end of the year	44,080	123,518	167,598