

ACTION DEAF YOUTH
STATEMENT OF FINANCIAL ACTIVITIES
(Including summary income and expenditure account)
for the period 1 April 2023 to 31 March 2024

| | | Restricted Funds | Unrestricted Funds | Total Funds 2024 | Total Funds 2023 |
|--|------|---------------------|-----------------------|---------------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments from: | | | | | |
| Charitable activities | 3 | <u>207,285</u> | <u>23,831</u> | <u>231,116</u> | <u>279,702</u> |
| Total income | | <u>207,285</u> | <u>23,831</u> | <u>231,116</u> | <u>279,702</u> |
| Expenditure on: | | | | | |
| Raising funds | 4 | - | 2,560 | 2,560 | 3,064 |
| Charitable activities | 4 | <u>176,801</u> | <u>63,620</u> | <u>240,421</u> | <u>251,074</u> |
| Total expenditure | | <u>176,801</u> | <u>66,180</u> | <u>242,981</u> | <u>254,138</u> |
| Net surplus for the year | | 30,484 | (42,349) | (11,865) | 25,564 |
| Transfers between funds | 11 | <u>(12,291)</u> | <u>12,291</u> | - | - |
| Fund balances brought forward at 1 April | 11 | <u>123,518</u> | <u>44,080</u> | <u>167,598</u> | 142,034 |
| Fund balances carried forward at 31 March | 12 | <u>141,711</u> | <u>14,022</u> | <u>155,733</u> | <u>167,598</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 2024

| | Note | 2024 Total £ | 2023 Total £ |
|--|------|--------------------|--------------------|
| Fixed assets: | | | |
| Tangible Assets | 7 | <u>13,374</u> | <u>16,718</u> |
| Current assets: | | | |
| Debtors | 8 | 42,726 | 7,701 |
| Cash at bank and in hand | | <u>123,164</u> | <u>169,533</u> |
| Total current assets | | <u>165,890</u> | <u>177,234</u> |
| Current Liabilities | | | |
| Amounts falling due within one year | 9 | <u>23,531</u> | <u>26,354</u> |
| Net current assets | | <u>142,359</u> | <u>150,880</u> |
| Total assets less current liabilities | | <u>155,733</u> | <u>167,598</u> |
| Net assets | | <u>155,733</u> | <u>167,598</u> |
| Funds | | | |
| Restricted | 12 | 141,711 | 123,518 |
| Unrestricted | 12 | 14,022 | 44,080 |
| Total Funds | | <u>155,733</u> | <u>167,598</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

16/12/2024

The financial statements were authorised for issue by the Board of Directors on 2024 and were signed by:

Rosemary Magee
 Rosemary Magee (Dec 16, 2024 14:22 GMT)

Signature: Chairperson
 Rosemary Magee (Chairperson)

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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.

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 £.

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.

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.

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.

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting Policies (continued)

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.

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.

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 |

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).

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.

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.

Cash and cash equivalents

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

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.

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 2024**

2. Income and expenditure summary

| | 2024 | 2023 |
|---------------------------------------|-----------------|-------------|
| | £ | £ |
| Gross Income | 231,116 | 279,702 |
| Resources Expenditure | | |
| Cost of generating funds | 2,560 | 3,064 |
| Charitable activities | 237,077 | 246,894 |
| Depreciation | 3,344 | 4,180 |
| | 242,981 | 254,138 |
| (Deficit)/surplus for the year | (11,865) | 25,564 |

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 9.

Total income comprises £207,285 for restricted funds and £23,831 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 9 which together with the notes to the accounts on pages 11 – 25 provides full information on the movements during the year on all funds of the charity.

3. Income from charitable activities

| | Restricted Funds | Unrestricted Funds | Total 2024 | Total 2023 |
|---|-----------------------------|-------------------------------|-------------------|-------------------|
| | £ | £ | £ | £ |
| <i>Charitable Activities</i> | | | | |
| Education Authority – Youth Core Services | - | - | - | 65,220 |
| Education Authority – Summer Programme | (3,106) | - | (3,106) | - |
| Education Authority – Well Being Fund | - | - | - | (24) |
| Education Authority – Sundry | - | - | - | 1,042 |
| BHSCT | 4,168 | - | 4,168 | 4,026 |
| Department for Communities / Access to Work | 23,910 | - | 23,910 | 14,460 |
| Department for Communities – Capital Fund | 7,844 | - | 7,844 | - |
| Sign Language | 112,100 | - | 112,100 | 40,927 |
| Henry Smith Charity | 60,000 | - | 60,000 | 59,750 |
| Beneficiaries Income | - | 627 | 627 | 752 |
| Fundraising Events | - | 8,894 | 8,894 | 1,667 |
| Donations | 2,369 | 14,310 | 16,679 | 87,285 |
| | - | - | - | 4,597 |
| | 207,285 | 23,831 | 231,116 | 279,703 |

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Resources expended

| | BHSCT | Big Lottery | DFC - Access to Work | EA - Outreach | Hedley Foundation | DFC - SL Covid19 Support Fund | Donations- Lets Play & Grow | Henry Smith Charity | Capital Fund Programme | Sub Total C/FWD |
|------------------------------|--------------|--------------|----------------------|---------------|-------------------|-------------------------------|-----------------------------|---------------------|------------------------|-----------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Charitable Activities | | | | | | | | | | |
| Wages & salaries | 1,555 | - | - | - | - | - | - | 39,297 | - | 40,852 |
| Recruitment costs | - | - | - | - | - | - | 1,909 | 670 | - | 2,579 |
| Interpreter Costs | - | - | - | - | - | - | - | 60 | - | 60 |
| Consultancy / Supervision | - | - | - | - | - | - | - | 910 | - | 910 |
| Dept of Community support | - | - | 23,219 | - | - | - | - | - | - | 23,219 |
| Activity Costs | - | - | - | - | - | - | - | - | - | - |
| Training and seminars | - | - | - | - | - | - | 340 | 365 | - | 705 |
| Beneficiaries exchange trips | 567 | - | - | - | - | - | 1,496 | 154 | - | 2,217 |
| Travel and subsistence | - | - | - | - | - | - | - | 312 | - | 312 |
| Hire of premises | - | - | - | - | - | - | - | 83 | - | 83 |
| Expensed equipment | - | 2,499 | - | - | 240 | - | 34 | 785 | - | 3,558 |
| Subscriptions | - | - | - | - | - | - | 240 | 14 | - | 254 |
| Refunds | - | - | - | - | - | - | - | - | - | - |
| Total Charitable | 2,122 | 2,499 | 23,219 | - | 240 | - | 4,019 | 42,650 | - | 74,749 |

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Resources expended (continued)

| | Sub Total B/FWD | SLPG 22/23 Grant | SLPG 23/24 | SLPG - SCHOOLS BSL 23/24 | SLPG - ADDITIONAL L1 23/24 | SLPG - EMPOWERIN G DEAF CHILDREN 23/24 | DFC - CAPITAL FUND 23/24 | 2024 Total Restricted Funds | 2024 Total General Funds | 2024 Total Funds |
|------------------------------|-----------------------|------------------------|---------------|--------------------------------|----------------------------------|--|--------------------------------|-----------------------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Fundraising Costs | | | | | | | | | | |
| Fundraising costs | - | - | - | - | - | - | - | - | 2,560 | 2,560 |
| Total Fundraising | - | - | - | - | - | - | - | - | 2,560 | 2,560 |
| Charitable Activities | | | | | | | | | | |
| Wages & salaries | 40,852 | 188 | - | - | - | 7,993 | - | 49,033 | 21,570 | 70,603 |
| Recruitment costs | 2,579 | - | - | - | - | - | - | 2,579 | - | 2,579 |
| Interpreter Costs | 60 | - | - | - | - | 504 | - | 564 | - | 564 |
| Consultancy / Supervision | 910 | - | - | - | - | - | - | 910 | -1,602 | -692 |
| Dept of Community support | 23,219 | 36 | - | - | - | - | - | 23,255 | - | 23,255 |
| Activity Costs | - | - | - | - | - | - | - | - | - | - |
| Training and seminars | 705 | 2,909 | 978 | - | - | 780 | - | 5,372 | 100 | 5,472 |
| Beneficiaries exchange trips | 2,217 | 6,985 | 11,893 | 2,205 | 1,260 | 5,564 | - | 30,124 | 1,277 | 31,401 |
| Travel and subsistence | 312 | 424 | 250 | 261 | 1,943 | 395 | - | 3,585 | 659 | 4,244 |
| Hire of premises | 83 | - | - | - | - | - | - | 83 | - | 83 |
| Expensed equipment | 3,558 | - | - | - | - | 4,819 | - | 8,377 | - | 8,377 |
| Subscriptions | 254 | - | 239 | - | - | - | - | 493 | 174 | 667 |
| Refunds | - | - | - | - | - | - | - | - | - | - |
| Total Charitable | 74,749 | 10,542 | 13,360 | 2,466 | 3,203 | 20,055 | - | 124,375 | 22,178 | 146,553 |

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

.Resources expended (continued)

| | BHSCT | Big Lottery | DFC - Access to Work | EA - Outreach | Hedley Foundation | DFC - SL Covid19 Support Fund | Donations- Lets Play & Grow | Henry Smith Charity | Capital Fund Programme | Sub Total C/FWD |
|--------------------------------|--------------|--------------|----------------------|---------------|-------------------|-------------------------------|-----------------------------|---------------------|------------------------|-----------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Support Costs | | | | | | | | | | |
| IT & Software Costs | - | - | - | - | - | - | - | 8 | - | 8 |
| Rent and rates | 487 | - | - | - | - | - | - | 2,500 | - | 2,987 |
| Insurance | - | - | - | - | - | - | - | 1,690 | - | 1,690 |
| Heat and Light | - | - | - | - | - | - | - | - | - | - |
| Stationary, Printing & Postage | - | - | - | - | - | - | - | - | - | - |
| Advertising and Marketing | - | - | - | - | - | - | - | - | - | - |
| Telephone | - | - | - | - | - | - | - | 320 | - | 320 |
| Repairs and Maintenance | - | - | - | - | - | - | 49 | 28 | 20,000 | 20,077 |
| Bank Charges | - | - | - | - | - | - | - | - | - | - |
| Depreciation | - | 717 | - | 163 | - | 990 | - | - | - | 1,870 |
| Total Support | 487 | 717 | - | 163 | - | 990 | 49 | 4,546 | 20,000 | 26,952 |
| Governance Costs | | | | | | | | | | |
| Bookkeeping | - | - | - | - | - | - | - | - | - | - |
| Independent Examination | - | - | - | - | - | - | - | - | - | - |
| Legal and Professional fees | - | - | - | - | - | - | - | 200 | - | 200 |
| Total Governance | - | - | - | - | - | - | - | 200 | - | 200 |
| Total Expenditure | 2,609 | 3,216 | 23,219 | 163 | 240 | 990 | 4,068 | 47,396 | 20,000 | 101,901 |

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Resources expended (continued)

| | Sub Total B/FWD | SLPG 22/23 Grant | SLPG 23/24 | SLPG- SCHOOLS BSL 23/24 | SLPG - ADDITIONAL LI 23/24 | SLPG - EMPOWERING DEAF CHILDREN 23/24 | DFC - CAPITAL FUND 23/24 | 2024 Total Restricted Funds | 2024 Total General Funds | 2024 Total Funds |
|--------------------------------|-----------------------|---------------------|---------------|-------------------------------|----------------------------------|---|-----------------------------------|--------------------------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Support Costs | | | | | | | | | | |
| IT & Software Costs | 8 | - | - | - | - | 2,531 | 7,844 | 10,383 | 2,147 | 12,530 |
| Rent and rates | 2,987 | - | - | - | - | 3,428 | - | 6,415 | 15,588 | 22,003 |
| Insurance | 1,690 | - | - | - | - | 791 | - | 2,481 | 1,853 | 4,334 |
| Heat and Light | - | - | - | - | - | 1,353 | - | 1,353 | 737 | 2,090 |
| Stationary, Printing & Postage | - | 377 | 34 | 118 | - | 130 | - | 659 | 1,113 | 1,772 |
| Advertising and Marketing | - | - | - | - | - | - | - | - | - | - |
| Telephone | 320 | - | - | - | - | 184 | - | 504 | 867 | 1,371 |
| Repairs and Maintenance | 20,077 | - | - | - | - | 2,427 | - | 22,504 | 5,507 | 28,011 |
| General Expenses | - | 21 | 219 | - | - | - | - | 240 | 24 | 264 |
| Bank Charges | - | - | - | - | - | - | - | - | 254 | 254 |
| Depreciation | 1,870 | - | - | - | - | - | - | 1,870 | 1,474 | 3,344 |
| Total Support | 26,952 | 398 | 253 | 118 | - | 10,844 | 7,844 | 46,409 | 29,564 | 75,973 |
| Governance Costs | | | | | | | | | | |
| Bookkeeping | - | - | - | - | - | 4,567 | - | 4,567 | 10,128 | 14,695 |
| Independent Examination | - | - | - | - | - | 1,250 | - | 1,250 | 1,750 | 3,000 |
| Legal and Professional fees | 200 | - | - | - | - | - | - | 200 | - | 200 |
| Total Governance | 200 | - | - | - | - | 5,817 | - | 6,017 | 11,878 | 17,895 |
| Total Expenditure | 101,901 | 10,940 | 13,613 | 2,584 | 3,203 | 36,716 | 7,844 | 176,801 | 66,180 | 242,981 |

**ACTION DEAF YOUTH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Resources expended (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 |
|------------------------------|--------------|--------------|--------------|----------------------|---------------|-------------------|--------------------|-------------------------------|-----------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| 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 2024**

4. Resources expended (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 2024**

4. Resources expended (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 2024**

4. Resources expended (continued)

| | Sub Total B/FWD £ | Donations- Lets Play & Grow £ | SLPG-21/22 Grant £ | Henry Smith Charity £ | E/A - 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
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5. Operating surplus

The operating surplus is stated after charging:

| | 2024 | 2023 |
|------------------------------|--------------|-------|
| | £ | £ |
| Depreciation of fixed assets | 3,344 | 4,180 |
| Independent examination fees | 3,000 | 3,000 |
| | 6,344 | 7,180 |

6. Information on directors and employees

| | 2024 | 2023 |
|-----------------------|---------------|---------|
| | £ | £ |
| Staff costs | | |
| Wages and Salaries | 67,003 | 111,351 |
| Pensions | 3,546 | 5,586 |
| Social Security Costs | 355 | 2,227 |
| | 70,904 | 119,164 |

The average number of employees during the year was 8 (2023: 12).

No employees had emoluments in excess of £60,000 (2023: £NIL).

The key management personnel of the charity comprise the trustees and heads of department. During the financial year, there were significant changes within senior management. The senior post became vacant in August following the departure of the previous post-holder (C Doherty) and a restructure took place, splitting the post into executive and service. The executive role was filled in November by S Doyle. Meanwhile, the service-focused senior post was established in September, with a new internal appointment made to oversee specific operational responsibilities, J Graham. The total employee benefits of the key management personnel of the charity were £55,490 (2023 - £33,596).

The charity trustees were not paid and did not receive any other benefits in the year (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

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7. Tangible Fixed Assets

| | Equipment | Fixtures & Fittings | Total |
|-----------------------------------|---------------|------------------------|---------------|
| | £ | £ | £ |
| Cost | | | |
| As at 1 st April 2023 | 46,575 | 19,154 | 65,729 |
| Additions | - | - | - |
| Disposals | - | - | - |
| As at 31 st March 2024 | 46,575 | 19,154 | 65,729 |
| Depreciation | | | |
| As at 1 st April 2023 | 33,867 | 15,144 | 49,011 |
| Charge for the year | 2,542 | 802 | 3,344 |
| Eliminated on disposal | - | - | - |
| As at 31 st March 2024 | 36,409 | 15,946 | 52,355 |
| Net book value | | | |
| As at 31 st March 2024 | 10,166 | 3,208 | 13,374 |
| As at 31 st March 2023 | 12,708 | 4,010 | 1,6718 |

Equipment includes assets of £7,476 (NBV) as restricted assets.

8. Debtors

| | 2024 | 2023 |
|----------------|---------------|-------|
| | £ | £ |
| Prepayments | 1,666 | 1,667 |
| Accrued income | 41,060 | 6,034 |
| | 42,726 | 7,701 |

9. Creditors – amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|---------------|--------|
| | £ | £ |
| Trade Creditors | 7,575 | 14,409 |
| Accruals | 13,423 | 8,656 |
| Deferred Grant Income | 629 | 629 |
| Taxation and Social Security | 1,640 | 1,265 |
| Net wages | 37 | 37 |
| Pension | 227 | 1,358 |
| | 23,531 | 26,354 |

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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.

11. Schedule of funds

| | Opening Balance | Income Resources | Resources Expended | Fund Transfers | Closing Balance |
|--------------------------------------|----------------------------|-----------------------------|-------------------------------|-----------------------|----------------------------|
| | £ | £ | £ | £ | £ |
| Restricted | | | | | |
| BHSCT | 5,390 | 4,168 | (2,609) | - | 6,949 |
| Halifax | 2 | - | - | - | 2 |
| Big Lottery | 23,181 | - | (3,215) | - | 19,966 |
| DFC – Access to Work | 1 | 23,910 | (23,219) | (691) | 1 |
| Sign Language | 7,554 | -- | - | - | 7,554 |
| External Training | 106 | -- | - | - | 106 |
| EA - Outreach | 813 | - | (162) | - | 651 |
| EA – Youth Core Services | 4 | - | - | - | 4 |
| EA – Tbuc 19/20 | 289 | - | - | - | 289 |
| Hedley Foundation | 383 | - | (240) | - | 143 |
| EA - Coordinator | 8,528 | - | - | - | 8,528 |
| EA – Summer Programme | 4,642 | (3,106) | - | - | 1,536 |
| Coronavirus Community Fund | 205 | - | - | - | 205 |
| DFC – SL Covid-19 Support | 4,956 | - | (990) | - | 3,966 |
| Donations- Lets Play & Grow | 6,128 | 2,369 | (4,067) | - | 4,430 |
| Donations- Play Rangers | 489 | - | - | - | 489 |
| SLPG 21/22 Grant | 421 | - | - | - | 421 |
| Youth Action NI | 24 | - | - | - | 24 |
| Henry Smith Charity | 22,702 | 60,000 | (47,396) | - | 35,306 |
| Capital Fund Programme | 20,000 | - | (20,000) | - | - |
| SLPG 22/23 Grant | 17,700 | - | (10,940) | (2,220) | 4,540 |
| SLPG 23/24 | - | 37,727 | (13,614) | (6,900) | 17,213 |
| SLPG -Schools BSL 23/24 | - | 8,945 | (2,584) | (1,480) | 4,881 |
| SLPG - Additional L1 23/24 | - | 8,471 | (3,203) | (1,000) | 4,268 |
| SLPG– Empowering deaf children 23/24 | - | 56,957 | (36,718) | - | 20,239 |
| DFC-Capital Fund 23/34 | - | 7,844 | (7,844) | - | - |
| Total Restricted | 123,518 | 207,285 | (176,801) | (12,291) | 141,711 |
| Total Unrestricted | 44,080 | 23,831 | (66,180) | 12,291 | 14,022 |
| Total | 167,598 | 231,116 | (242,981) | | 155,733 |

Transfers between funds represent a reclassification of funds going forward.

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12. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Tangible Fixed Assets | 5,898 | 7,476 | 13,374 |
| Current Assets | 13,494 | 152,396 | 165,890 |
| Creditors less than one year | (5,370) | (18,161) | (23,531) |
| At the end of the year | <u>14,022</u> | <u>141,711</u> | <u>155,733</u> |