

**ACTION DEAF YOUTH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Including summary income and expenditure account)**  
**for the period 1 April 2024 to 31 March 2025**

		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
Charitable activities	3	<u>300,861</u>	<u>67,073</u>	<u>367,934</u>	<u>231,116</u>
<b>Total income</b>		<u>300,861</u>	<u>67,073</u>	<u>367,934</u>	<u>231,116</u>
<b>Expenditure on:</b>					
Raising funds	4	-	-	-	2,560
Charitable activities	4	<u>208,494</u>	<u>49,771</u>	<u>258,265</u>	<u>240,421</u>
<b>Total expenditure</b>		<u>208,494</u>	<u>49,771</u>	<u>258,265</u>	<u>242,981</u>
<b>Net surplus for the year</b>		<b>92,367</b>	<b>17,302</b>	<b>109,669</b>	<b>(11,865)</b>
<b>Transfers between funds</b>	11	<u>(34,358)</u>	<u>34,358</u>	-	-
<b>Fund balances brought forward at 1 April</b>	11	<u>141,711</u>	<u>14,022</u>	<u>155,733</u>	<u>167,598</u>
<b>Fund balances carried forward at 31 March</b>	12	<u>199,720</u>	<u>65,682</u>	<u>265,402</u>	<u>155,733</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 2025**

		<b>2025</b>	2024
		<b>Total</b>	Total
		<b>£</b>	£
<b>Fixed assets:</b>			
Tangible Assets	7	<u>10,700</u>	<u>13,374</u>
<b>Current assets:</b>			
Debtors	8	40,733	42,726
Cash at bank and in hand		<u>241,181</u>	<u>123,164</u>
<b>Total current assets</b>		<u>281,914</u>	<u>165,890</u>
<b>Current Liabilities</b>			
Amounts falling due within one year	9	<u>27,212</u>	<u>23,531</u>
<b>Net current assets</b>		<u>254,702</u>	<u>142,359</u>
<b>Total assets less current liabilities</b>		<u>265,402</u>	<u>155,733</u>
<b>Net assets</b>		<u>265,402</u>	<u>155,733</u>
<b>Funds</b>			
Restricted	12	199,720	141,711
Unrestricted	12	<u>65,682</u>	<u>14,022</u>
<b>Total Funds</b>		<u>265,402</u>	<u>155,733</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

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.

12/13/2025

The financial statements were authorised for issue by the Board of Directors on ..... 2025 and were signed by:

*Rosemary Magee*

Signature: Rosemary Magee (Dec 13, 2025 21:44:03 GMT) ..... Chairperson  
 Rosemary Magee (Chairperson)

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**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 2025**

**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 2025**

**2. Income and expenditure summary**

	2025	2024
	£	£
<b>Gross Income</b>	<b>367,934</b>	231,116
<b>Resources Expenditure</b>		
Cost of generating funds	-	2,560
Charitable activities	255,590	237,077
Depreciation	2,675	3,344
	<b>258,265</b>	242,981
<b>Surplus/(deficit) for the year</b>	<b>109,669</b>	(11,865)

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 10.

Total income comprises £300,861 for restricted funds and £67,073 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 10 which together with the notes to the accounts on pages 12 – 26 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 2025	Total 2024
	£	£	£	£
<i>Charitable Activities</i>				
Education Authority – Summer Programme	-	-	-	(3,106)
Education Authority – Creating Connections	47,392	-	47,392	-
BHSCT	80	-	80	4,168
Department for Communities / Access to Work	24,348	-	24,348	23,910
Department for Communities – Capital Fund	-	-	-	7,844
Sign Language	-	-	-	112,100
Henry Smith Charity	89,800	-	89,800	60,000
Beneficiaries Income	-	-	-	627
Fundraising Events	-	66,553	66,553	8,894
Donations	2,136	520	2,656	16,679
NI Deaf Sports Council	4,500	-	4,500	-
DFC - BSL for Deaf Children & YP	17,965	-	17,965	-
DFC - EY BSL for parents & deaf children	114,640	-	114,640	-
	<b>300,861</b>	<b>67,073</b>	<b>367,934</b>	231,116

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**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	SLPG 23/24	Sub Total C/FWD
	£	£	£	£	£	£	£	£	£	£
<b>Charitable Activities</b>										
Wages & salaries	472	-	-	-	-	-	-	39,485	-	39,957
Recruitment costs	-	-	-	-	-	-	-	-	-	-
Interpreter Costs	-	-	-	-	-	-	-	360	-	360
Consultancy / Supervision	-	-	-	-	-	-	-	520	-	520
Dept of Community support	-	-	24,781	-	-	-	-	-	-	24,781
Training and seminars	-	-	-	-	-	-	21	205	5,574	5,800
Beneficiaries activities	64	4,054	-	-	-	-	614	840	5,058	10,630
Travel and subsistence	16	-	-	-	-	-	186	512	95	809
Hire of premises	-	-	-	-	-	-	-	65	-	65
Expensed equipment	-	-	-	-	143	-	-	1,104	-	1,247
Subscriptions	-	-	-	-	-	-	240	-	-	240
<b>Total Charitable</b>	<b>552</b>	<b>4,054</b>	<b>24,781</b>	<b>-</b>	<b>143</b>	<b>-</b>	<b>1,061</b>	<b>43,091</b>	<b>10,727</b>	<b>84,409</b>

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. Resources expended (continued)**

	Sub Total B/FWD	SLPG Schools BSL 23/24	SLPG Addition AL L1 23/24	SLPG – Empowering Deaf Children 23/24	EA – Creating Connections 24/25	DFC – BSL for Deaf Children & YP 24/25	DFC- EY BSL for parents & deaf children 24/25	2025 Total Restricted Funds	2025 Total General Funds	2025 Total Funds
	£	£	£	£	£	£	£	£	£	£
<b>Charitable Activities</b>										
Wages & salaries	39,957	-	-	2,241	9,768	-	18,364	70,330	9,588	79,918
Recruitment costs	-	-	-	160	-	-	-	160	-	160
Interpreter Costs	360	-	-	578	1,697	626	475	3,736	-	3,736
Consultancy / Supervision	520	-	-	4,045	-	-	120	4,685	-	4,685
Dept of Community support	24,781	-	-	-	-	-	-	24,781	-	24,781
Training and seminars	5,800	73	520	1,085	-	2,930	13,430	23,838	-	23,838
Beneficiaries activities	10,630	2,364	630	2,497	11,852	3,658	6,236	37,867	693	38,560
Travel and subsistence	809	941	629	1,492	1,556	660	1,052	7,139	-	7,139
Hire of premises	65	-	-	-	-	-	2,046	2,111	-	2,111
Expensed equipment	1,247	174	-	804	538	-	612	3,375	254	3,629
Subscriptions	240	11	-	-	-	-	231	482	156	638
<b>Total Charitable</b>	<b>84,409</b>	<b>3,563</b>	<b>1,779</b>	<b>12,902</b>	<b>25,411</b>	<b>7,874</b>	<b>42,566</b>	<b>178,504</b>	<b>10,691</b>	<b>189,195</b>

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. 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
	£	£	£	£	£	£	£	£	£	£
<b>Support Costs</b>										
IT & Software Costs	-	-	-	-	-	-	-	-	2,821	2,821
Rent and rates	-	-	-	-	-	-	-	2,500	-	2,500
Insurance	-	-	-	-	-	-	-	1,564	-	1,564
Heat and Light	-	-	-	-	-	-	-	-	-	-
Stationary, Printing & Postage	-	-	-	-	-	-	-	-	-	-
Advertising and Marketing	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	303	-	303
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
General Expenses	-	-	-	-	-	-	-	-	95	95
Bank Charges	-	-	-	-	-	-	-	-	-	-
Depreciation	-	573	-	130	-	792	-	-	-	1,495
<b>Total Support</b>	-	<b>573</b>	-	<b>130</b>	-	<b>792</b>	-	<b>4,367</b>	<b>2,916</b>	<b>8,778</b>
<b>Governance Costs</b>										
Bookkeeping	-	-	-	-	-	-	-	-	-	-
Independent Examination	-	-	-	-	-	-	-	-	-	-
Legal and Professional fees	-	-	-	-	-	-	-	160	-	160
<b>Total Governance</b>	-	-	-	-	-	-	-	<b>160</b>	-	<b>160</b>
<b>Total Expenditure</b>	<b>552</b>	<b>4,627</b>	<b>24,781</b>	<b>130</b>	<b>143</b>	<b>792</b>	<b>1,061</b>	<b>47,617</b>	<b>13,643</b>	<b>93,346</b>

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. Resources expended (continued)**

	Sub Total B/FWD	SLPG Schools BSL 23/24	SLPG Addition AL L1 23/24	SLPG – Empowering Deaf Children 23/24	EA – Creating Connections 24/25	DFC - BSL for Deaf Children & YP 24/25	DFC- EY BSL for parents & deaf children 24/25	2025 Total Restricted Funds	2025 Total General Funds	2025 Total Funds
	£	£	£	£	£	£	£	£	£	£
<b>Support Costs</b>										
IT & Software Costs	2,821	-	-	-	529	-	1,491	4,841	749	5,590
Rent and rates	2,500	-	-	-	3,667	-	-	6,167	16,079	22,246
Insurance	1,564	-	-	-	799	-	-	2,362	1,647	4,009
Heat and Light	-	-	-	-	350	-	1,151	1,501	250	1,751
Stationary, Printing & Postage	-	-	-	-	265	216	230	711	2,025	2,736
Advertising and Marketing	-	-	-	-	-	-	-	-	-	-
Telephone	303	-	-	-	132	-	235	670	704	1,373
Repairs and Maintenance	-	-	-	-	-	-	4,928	4,928	5,106	10,034
General Expenses	95	-	-	571	8	-	235	908	24	933
Bank Charges	-	-	-	-	-	-	-	-	264	264
Depreciation	1,495	-	-	-	-	-	-	1,494	1,180	2,674
<b>Total Support</b>	<b>8,778</b>	-	-	<b>571</b>	<b>5,750</b>	<b>216</b>	<b>8,270</b>	<b>23,583</b>	<b>28,028</b>	<b>51,610</b>
<b>Governance Costs</b>										
Bookkeeping	-	-	-	-	1,231	-	2,015	3,246	11,773	15,020
Independent Examination	-	-	-	-	-	-	3,000	3,000	(720)	2,280
Legal and Professional fees	160	-	-	-	-	-	-	160	-	160
<b>Total Governance</b>	<b>160</b>	-	-	-	<b>1,231</b>	-	<b>5,015</b>	<b>6,406</b>	<b>11,053</b>	<b>17,460</b>
<b>Total Expenditure</b>	<b>93,346</b>	<b>3,563</b>	<b>1,779</b>	<b>13,473</b>	<b>32,392</b>	<b>8,090</b>	<b>55,852</b>	<b>208,494</b>	<b>49,771</b>	<b>258,265</b>

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. 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
	£	£	£	£	£	£	£	£	£	£
<b>Charitable Activities</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total Charitable</b>	<b>2,122</b>	<b>2,499</b>	<b>23,219</b>	<b>-</b>	<b>240</b>	<b>-</b>	<b>4,019</b>	<b>42,650</b>	<b>-</b>	<b>74,749</b>

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**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
	£	£	£	£	£	£	£	£	£	£
<b>Fundraising Costs</b>										
Fundraising costs	-	-	-	-	-	-	-	-	2,560	2,560
<b>Total Fundraising</b>	-	-	-	-	-	-	-	-	2,560	2,560
<b>Charitable Activities</b>										
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	-	-	-	-	-	-	-	-	-	-
<b>Total Charitable</b>	<b>74,749</b>	<b>10,542</b>	<b>13,360</b>	<b>2,466</b>	<b>3,203</b>	<b>20,055</b>	<b>-</b>	<b>124,375</b>	<b>22,178</b>	<b>146,553</b>

**ACTION DEAF YOUTH  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. 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
	£	£	£	£	£	£	£	£	£	£
<b>Support Costs</b>										
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
<b>Total Support</b>	<b>487</b>	<b>717</b>	<b>-</b>	<b>163</b>	<b>-</b>	<b>990</b>	<b>49</b>	<b>4,546</b>	<b>20,000</b>	<b>26,952</b>
<b>Governance Costs</b>										
Bookkeeping	-	-	-	-	-	-	-	-	-	-
Independent Examination	-	-	-	-	-	-	-	-	-	-
Legal and Professional fees	-	-	-	-	-	-	-	200	-	200
<b>Total Governance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>200</b>
<b>Total Expenditure</b>	<b>2,609</b>	<b>3,216</b>	<b>23,219</b>	<b>163</b>	<b>240</b>	<b>990</b>	<b>4,068</b>	<b>47,396</b>	<b>20,000</b>	<b>101,901</b>

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**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 - EMPOWERING DEAF CHILDREN 23/24	DFC - CAPITAL FUND 23/24	2024 Total Restricted Funds	2024 Total General Funds	2024 Total Funds
	£	£	£	£	£	£	£	£	£	£
<b>Support Costs</b>										
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
<b>Total Support</b>	<b>26,952</b>	<b>398</b>	<b>253</b>	<b>118</b>	<b>-</b>	<b>10,844</b>	<b>7,844</b>	<b>46,409</b>	<b>29,564</b>	<b>75,973</b>
<b>Governance Costs</b>										
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
<b>Total Governance</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,817</b>	<b>-</b>	<b>6,017</b>	<b>11,878</b>	<b>17,895</b>
<b>Total Expenditure</b>	<b>101,901</b>	<b>10,940</b>	<b>13,613</b>	<b>2,584</b>	<b>3,203</b>	<b>36,716</b>	<b>7,844</b>	<b>176,801</b>	<b>66,180</b>	<b>242,981</b>

**ACTION DEAF YOUTH  
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**5. Operating surplus**

The operating surplus is stated after charging:

	<b>2025</b>	2024
	<b>£</b>	£
Depreciation of fixed assets	2,674	3,344
Independent examination fees	3,000	3,000
	<hr/> <b>5,674</b>	<hr/> 6,344

**6. Information on directors and employees**

	<b>2025</b>	2024
	<b>£</b>	£
<b>Staff costs</b>		
Wages and Salaries	77,136	67,003
Pensions	2,782	3,546
Social Security Costs	-	355
	<hr/> <b>79,918</b>	<hr/> 70,904

The average number of employees during the year was 10 (2024: 8).

No employees had emoluments in excess of £60,000 (2024: £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 £51,206 (2024 - £55,490).

The charity trustees were not paid and did not receive any other benefits in the year (2024: nil). No charity trustee received payment for professional or other services supplied to the charity (2024: nil).

**ACTION DEAF YOUTH  
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**7. Tangible Fixed Assets**

	<b>Equipment</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Cost</u></b>			
As at 1 <sup>st</sup> April 2024	46,575	19,154	<b>65,729</b>
Additions	-	-	-
Disposals	-	-	-
As at 31 <sup>st</sup> March 2025	<b>46,575</b>	<b>19,154</b>	<b>65,729</b>
<b><u>Depreciation</u></b>			
As at 1 <sup>st</sup> April 2024	36,409	15,946	<b>52,355</b>
Charge for the year	2,032	642	<b>2,674</b>
Eliminated on disposal	-	-	-
As at 31 <sup>st</sup> March 2025	<b>38,441</b>	<b>16,588</b>	<b>55,029</b>
<b><u>Net book value</u></b>			
As at 31 <sup>st</sup> March 2025	<b>8,134</b>	<b>2,566</b>	<b>10,700</b>
As at 31 <sup>st</sup> March 2024	10,166	3,208	13,374

Equipment includes assets of £5,981 (NBV) as restricted assets.

**8. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	<b>1,667</b>	1,666
Accrued income	<b>39,066</b>	41,060
	<b>40,733</b>	42,726

**9. Creditors – amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade Creditors	<b>17,799</b>	7,575
Accruals	<b>6,784</b>	13,423
Deferred Grant Income	<b>629</b>	629
Taxation and Social Security	<b>1,713</b>	1,640
Net wages	<b>37</b>	37
Pension	<b>250</b>	227
	<b>27,212</b>	23,531

**ACTION DEAF YOUTH  
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**10. Related party transactions**

During the year there were no related party transactions.

**11. Schedule of funds**

	<b>Opening Balance</b>	<b>Income Resources</b>	<b>Resources Expended</b>	<b>Fund Transfers</b>	<b>Closing Balance</b>
	£	£	£	£	£
<b>Restricted</b>					
BHSCT	6,949	80	(552)	-	6,477
Halifax	2	-	-	-	2
Big Lottery	19,966	-	(4,626)	-	15,340
DFC – Access to Work	1	24,348	(24,781)	432	-
Sign Language	7,554	--	-	-	7,554
External Training	106	--	-	-	106
EA - Outreach	651	-	(130)	-	521
EA – Youth Core Services	4	-	-	-	4
EA – Tbus 19/20	289	-	-	-	289
Hedley Foundation	143	-	(143)	-	-
EA - Coordinator	8,528	-	-	-	8,528
EA – Summer Programme	1,536	-	-	-	1,536
Coronavirus Community Fund	205	-	-	-	205
DFC – SL Covid-19 Support	3,966	-	(792)	-	3,174
Donations- Lets Play & Grow	4,430	2,136	(1,061)	-	5,505
Donations- Play Rangers	489	-	-	-	489
SLPG 21/22 Grant	421	-	-	-	421
Youth Action NI	24	-	-	-	24
Henry Smith Charity	35,306	30,000	(47,617)	-	17,689
SLPG 22/23 Grant	4,540	-	-	-	4,540
SLPG 23/24	17,213	-	(13,643)	-	3,570
SLPG -Schools BSL 23/24	4,881	-	(3,563)	-	1,318
SLPG - Additional L1 23/24	4,268	-	(1,779)	-	2,489
SLPG– Empowering deaf children 23/24	20,239	-	(13,474)	-	6,765
NI Deaf Sports Council	-	4,500	-	-	4,500
Henry Smith Flex Fund	-	59,800	-	-	59,800
DFC - EY BSL for parents & deaf children 24/25	-	114,640	(55,851)	(30,242)	28,547
DFC - BSL for deaf children & young people 24/25	-	17,965	(8,090)	(4,548)	5,327
EA - Creating Connections	-	47,392	(32,392)	-	15,000
<b>Total Restricted</b>	<b>141,711</b>	<b>300,861</b>	<b>(208,494)</b>	<b>(34,358)</b>	<b>199,720</b>
<b>Total Unrestricted</b>	<b>14,022</b>	<b>67,073</b>	<b>(49,771)</b>	<b>34,358</b>	<b>65,682</b>
<b>Total</b>	<b>155,733</b>	<b>367,934</b>	<b>(258,265)</b>	<b>-</b>	<b>265,402</b>

Transfers between funds represent a reclassification of funds going forward.

**ACTION DEAF YOUTH  
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**12. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2025 £</b>
<b>Tangible Fixed Assets</b>	4,719	5,981	<b>10,700</b>
<b>Current Assets</b>	66,198	215,716	<b>281,914</b>
<b>Creditors less than one year</b>	(5,235)	(21,977)	<b>(27,212)</b>
<b>At the end of the year</b>	<u>65,682</u>	<u>199,720</u>	<u><b>265,402</b></u>