

# Foyle Deaf Association

Northern Ireland · Charity number 103601

## Details

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Known as	FDA
Status	Received
Registered	2015-11-02
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	60 Great James Street Derry Bt48 7dd BT48 7DD
Phone	07594132492
Email	<a href="mailto:foyledeaf.info@googlemail.com">foyledeaf.info@googlemail.com</a>
Website	<a href="http://www.foyledeafassociation.com">www.foyledeafassociation.com</a>

## Activities

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**Purposes:** FDA was established to relieve the needs of hearing impaired people in any part of the world (but especially in Ireland and the UK and Northern Ireland) and in particular:- advance education through sign language; educate people about signed languages; deaf awareness and cultures; promote sign language cultural activities (including the visual and performing arts, music and literary activities) in all its forms; educate the general public by promoting awareness and organising research into the history, folklore and cultural heritage of the sign languages community; promote public events delivered through or taken in sign language; train and develop the skills of people in the sign language field, function as a sign language community organisation and as a language development agency to assist sign language users with issues concerning sign language rights and access to society in sign languages; promote sign language medium education, encourage the growth of early years education and beyond through sign language.

**What the charity does:** The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Advice/advocacy/information,Community development,Cultural,Education/training

**Who the charity helps:** Adult training,General public,Language community,Sensory disabilities

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£140,557	£145,155	£0	1

## Trustees

Name	Role	Appointed
Miss Sarah Smith		
Mrs Annette Devenney		
Mrs Colleen Agnew		
Mrs Michaela Mc Fadden		
Mrs Patricia Clarke		
Mrs Pauline Doherty		
Mrs Siobhan Mckeever		

**Foyle Deaf Association**

Northern Ireland - Charity number 103601

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# Accounts

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Charity Number: NIC103601

**Foyle Deaf Association**  
**Accounts**  
**for the year ended 31 March 2025**

## Foyle Deaf Association

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## Foyle Deaf Association

### Information

<b>Trustees</b>	Patricia Clarke Sarah Smith Siobhan McKeever Colleen Agnew Daniel McDaid Micheala McFadden Annette Devenney Pauline Doherty	Chairperson Vice Chair Treasurer Secretary (appointed 13.06.25) Head of Sports ( resigned 13.06.25) Committe Member (appointed 13.06.25) Committe Member (appointed 13.06.25) Committe Member (appointed 13.06.25)
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**Charity No:** NIC103601

**Business Address** 60 Great James Street  
Derry  
BT48 7DD

**Accountants** McGroarty McCafferty & Company Ltd  
Accountants & Tax Consultants  
2 Carlisle Terrace  
Derry  
BT48 6JX

**Bankers** HSBC UK  
12-14 The Diamond  
Derry  
BT48 6HW

# Foyle Deaf Association

## Trustees Report

The trustees present their report and the financial statements for the year ended 31 March 2025.

### Objectives and activities

The principal activity of the association during the year under review was that of providing and promoting the facilities for hearing impaired people, particularly in Northern Ireland.

### Charity Objectives

Relieve the needs of hearing impaired people particularly in Northern Ireland.

Primarily to provide a centre for deaf people, run by deaf people, to ensure that they are understood and can participate with each other with ease and in a non-discrimatory fashion.

To advance education through sign language; educate people about signed languages; deaf awaraeness and cultures; promote sign language cultural activities (including the visual and performing arts,music and literary activities) in all its forms; educate the general public by promoting awareness and organising research into the history, forklore and cultural heritage of the sign languages community; promote public events delivered through or taken in sign language; train and develop the skills of people in the sign language field, function as a sign language community organistion and as a language delevopment agency to assist sign language users with issues concerning sign language rights and access to society in sign languages; promote sign language medium education, encourage the growth of early years education and beyond through sign language.

### Trustees

The trustees of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Sarah Smith	Collen Agnew (appointed 13.06.25)
Patricia Clarke	Michaela McFadden (appointed 13.06.25)
Daniel McDaid (resigned 13.06.25)	Annette Devenney (appointed 13.06.25)
Siobhan McKeever	Pauline Doherty (appointed 13.06.25)

### Governing Document

The organisation is an unincorporated association with charitable status.

### Financial review

The trustees are empowered to receive money in the form of subscrptions, grants and donations and to raise money by other lawful means. All monies raised for the Association shall be used to further the objectives of the Association and for no other purpose.

## Foyle Deaf Association

### Trustee's Report

.....continued

#### Trustee's Responsibilities In Relation To The Financial Statements

The trustees of Foyle Deaf Association are responsible for preparing the trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, that give a true and fair view of the state of the affairs of the charitable association and of the incoming resources and application of resources, including the income and expenditure, of the charitable association for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee's are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable association's independent examiner is unaware, and
- the trustee's have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants to the charity for the ensuing year.

On behalf of the Board

Signed *Patricia Clarke* . Signed *Susthan mckeever*

Date: 15 December 2025

Date: 15 December 2025

**Foyle Deaf Association**

**Independent examiner's report on the unaudited financial statements to the trustees of  
Foyle Deaf Association**

We report on the accounts of the association for the year ended 31 March 2025, which are set out on pages 5-13.

**Respective responsibilities of charity trustees and examiner;**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- 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 2008.
- state whether particular matters have come to our attention.

**Basis of independent examiner's 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 the 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 included a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- that accounting records were not kept in accordance with section 63 of the Charities Act.
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Charities Act.
- that there is further information needed for 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 listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



**McGroarty, McCafferty & Company Ltd**

**Accountants & Tax Consultants**

**2 Carlisle Terrace**

**Derry**

**BT48 6JX**

**Date: 15 December 2025**

**Foyle Deaf Association**

**Statement of Financial Activities  
for the year ended 31 March 2025**

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Grants & Sundry Income	4.	10,011	130,546	140,557
<b>Total Incoming Resources</b>		<u>10,011</u>	<u>130,546</u>	<u>140,557</u>
<b>Resources Expended</b>				
Management & Administration		157	144,998	145,155
<b>Total Resources Expended</b>	5.	<u>157</u>	<u>144,998</u>	<u>145,155</u>
<b>Net Incoming / (Outgoing) Resources</b>		9,854	(14,452)	(4,598)
Transfer between funds		-	-	-
Balances brought forward 1 April 2024		<u>30,271</u>	<u>118,494</u>	<u>148,765</u>
Balances carried forward 31 March 2025		<u>40,125</u>	<u>104,042</u>	<u>144,167</u>

**Foyle Deaf Association**

**Balance sheet  
as at 31 March 2025**

		2025		2024	
Notes	£	£	£	£	
<b>Fixed assets</b>					
Tangible assets	8		161,870	151,377	
<b>Current assets</b>					
Debtors	9	320		3,000	
Cash at bank and in hand		60,919		127,886	
		61,239		130,886	
<b>Current liabilities</b>					
Other creditors		78,102		132,658	
Accruals		840		840	
	10	78,942		133,498	
<b>Net current liabilities</b>			(17,703)	(2,612)	
<b>Total assets less current liabilities</b>			144,167	148,765	
<b>Net assets</b>			144,167	148,765	
<b>Reserves</b>					
Unrestricted			40,125	30,271	
Restricted			104,042	118,494	
			144,167	148,765	

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with the Charity Commission guidelines and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year.

The Financial Statements were approved and authorised for issue by the trustees on 15 December 2025 and signed on its behalf by

*Patricia Clarke*

*Siobhan McKee*

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Accounting convention**

The financial statements have been prepared 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 Charities SORP 2019 (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006 and Charities Act (Northern Ireland) 2008.

**1.2. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

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

Land and buildings	-	2% Straight Line
Equipment	-	20% Straight Line

**2. Income**

**(i) Grants**

Grants represents all amounts received and receivable during the year.

Capital grants are released to the profit and loss account in the year in which they are received in line with the SORP 2019 (FRS102). Capital grant of £15,310 received for emergency capital works.

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

**(ii) Donations & administration income.**

This comprises amounts received during the year.

**3. Expenditure**

**(i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes.

**(ii) Management & Administration**

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

**4. Income**

	2025	2024
	£	£
<b><u>Restricted Income</u></b>		
Department For Communities	69,465	91,207
DFC Capital Grant (Note 2)	15,310	690
Derry City & Strabane District Council	-	4,900
National lottery	36,300	27,339
CLEAR	-	5,000
CDHN -Elevate	4,831	-
Gasyard Development	320	-
Community Foundation NI	4,320	-
	130,546	129,136
 <b><u>Unrestricted Income</u></b>		
Exam fees and events	10,011	10,075
	10,011	10,075
<b>Total Income</b>	140,557	139,211

**(i) Restricted Funds**

Funds received which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

**5. Resources Expended**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Management & Administration	£	£	£	£
Wages & salaries	-	29,064	29,064	21,048
Staff pension costs	-	1,709	1,709	1,090
Programme expenses	-	100,789	100,789	110,660
Insurance	-	940	940	495
Light & heat	-	446	446	16
Printing & stationery	-	748	748	978
Repairs & maintenance	-	492	492	2,084
Telephone	-	709	709	500
Subscriptions	-	748	748	328
Accountancy	-	840	840	840
Bank charges	157	-	157	156
Depreciation on property	-	3,154	3,154	2,833
Depreciation of fixtures & fittings	-	5,359	5,359	4,771
	<u>157</u>	<u>144,998</u>	<u>145,155</u>	<u>145,799</u>
<b>Net Incoming Resources</b>			<b>2025</b>	<b>2024</b>
			£	£
Net incoming resources has been arrived at after charging.				
Depreciation			<u>8,513</u>	<u>7,604</u>

**6. Staff note**

The average number of persons employed by the company during the year amounted to 1 (2024 -1).

The aggregate payroll costs incurred during the year were:

	2024	2023
	£	£
Wages and salaries	29,064	21,048
Pension contributions	1,709	1,090
	<u>30,773</u>	<u>22,138</u>

**7. Taxation**

There is no charge to taxation as the association has charitable status.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

**8. Tangible assets**

	<b>Land and</b>	<b>Buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	141,659	23,853		165,512
Additions	16,064	2,941		19,005
At 31 March 2025	<u>157,723</u>	<u>26,794</u>		<u>184,517</u>
<b>Depreciation</b>				
At 1 April 2024	5,666	8,468		14,134
Charge for the year	3,154	5,359		8,513
At 31 March 2025	<u>8,820</u>	<u>13,827</u>		<u>22,647</u>
<b>Net book values</b>				
At 31 March 2025	<u>148,903</u>	<u>12,967</u>		<u>161,870</u>
At 31 March 2024	<u>135,993</u>	<u>15,384</u>		<u>151,377</u>

**9. Debtors**

	<b>2025</b>		<b>2024</b>
	£		£
Grants due	320		3,000
	<u>320</u>		<u>3,000</u>

**10. Current liabilities**

	<b>2025</b>		<b>2024</b>
	£		£
Taxes and social security costs	1,769		1,751
Deferred income	76,333		130,907
Accruals	840		840
	<u>78,942</u>		<u>133,498</u>

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2025**

<b>11. Movements in Funds</b>	<b>At</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>At</b>
	<b>1 April</b>	<b>resources</b>	<b>resources</b>		<b>31 March</b>
	<b>2024</b>	<b>resources</b>	<b>resources</b>		<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds:	118,494	130,546	(144,998)		104,042
Total restricted funds	<u>118,494</u>	<u>130,546</u>	<u>(144,998)</u>	<u>-</u>	<u>104,042</u>
Unrestricted funds:					
General funds	30,271	10,011	(157)	-	40,125
Total unrestricted funds	<u>30,271</u>	<u>10,011</u>	<u>(157)</u>	<u>-</u>	<u>40,125</u>
	<u>148,765</u>	<u>140,557</u>	<u>(145,155)</u>	<u>-</u>	<u>144,167</u>

**Foyle Deaf Association**

Northern Ireland - Charity number 103601

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# Accounts

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**Charity Number: NIC103601**

**Foyle Deaf Association**  
**Accounts**  
**for the year ended 31 March 2024**

## Foyle Deaf Association

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## **Foyle Deaf Association**

### **Information**

<b>Trustees</b>	Patricia Clarke Siobhan McKeever Sarah Smith Daniel McDaid	Chairperson Treasurer Secretary Head of Sports
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**Charity No:** NIC103601

**Business Address** 60 Great James Street  
Derry  
BT48 7DD

**Accountants** McGroarty McCafferty & Company Ltd  
Accountants & Tax Consultants  
2 Carlisle Terrace  
Derry  
BT48 6JX

**Bankers** HSBC UK  
12-14 The Diamond  
Derry  
BT48 6HW

## **Foyle Deaf Association**

### **Trustees Report**

The trustees present their report and the financial statements for the year ended 31 March 2024.

#### **Objectives and activities**

The principal activity of the association during the year under review was that of providing and promoting the facilities for hearing impaired people, particularly in Northern Ireland.

#### **Charity Objectives**

Relieve the needs of hearing impaired people particularly in Northern Ireland.

Primarily to provide a centre for deaf people, run by deaf people, to ensure that they are understood and can participate with each other with ease and in a non-discrimatory fashion.

To advance education through sign language; educate people about signed languages; deaf awaraeness and cultures; promote sign language cultural activities (including the visual and performing arts,music and literary activities) in all its forms; educate the general public by promoting awareness and organising research into the history, forkllore and cultural heritage of the sign languages community; promote public events delivered through or taken in sign language; train and develop the skills of people in the sign language field, function as a sign language community organistion and as a language delevopment agency to assist sign language users with issues concerning sign language rights and access to society in sign languages; promote sign language medium education, encourage the growth of early years education and beyond through sign language.

#### **Trustees**

The trustees of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Sarah Smith  
Patricia Clarke  
Daniel McDaid  
Siobhan McKeever

#### **Governing Document**

The organisation is an unincorporated association with charitable status.

#### **Financial review**

The trustees are empowered to receive money in the form of subscriptions, grants and donations and to raise money by other lawful means. All monies raised for the Association shall be used to further the objectives of the Association and for no other purpose.

## Foyle Deaf Association

### Trustee's Report

.....continued

#### Trustee's Responsibilities In Relation To The Financial Statements

The trustees of Foyle Deaf Association are responsible for preparing the trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, that give a true and fair view of the state of the affairs of the charitable association and of the incoming resources and application of resources, including the income and expenditure, of the charitable association for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee's are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable association's independent examiner is unaware, and
- the trustee's have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants to the charity for the ensuing year.

On behalf of the Board

Signed *Patricia Clarke*

Signed *Siobhan McKeever*

Date: 7 January 2025

Date: 7 January 2025

**Foyle Deaf Association**

**Independent examiner's report on the unaudited financial statements to the trustees of  
Foyle Deaf Association**

We report on the accounts of the association for the year ended 31 March 2024, which are set out on pages 5-13.

**Respective responsibilities of charity trustees and examiner;**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- 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 2008.
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

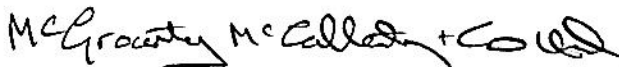
We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of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

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

- that accounting records were not kept in accordance with section 63 of the Charities Act.
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Charities Act.
- that there is further information needed for 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 listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



**McGroarty, McCafferty & Company Ltd**

**Accountants & Tax Consultants**

**2 Carlisle Terrace**

**Derry**

**BT48 6JX**

**Date: 7 January 2025**

**Foyle Deaf Association**

**Statement of Financial Activities  
for the year ended 31 March 2024**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Grants & Sundry Income	4.	10,075	129,136	139,211
<b>Total Incoming Resources</b>		<u>10,075</u>	<u>129,136</u>	<u>139,211</u>
<b>Resources Expended</b>				
Management & Administration		156	145,643	145,799
<b>Total Resources Expended</b>	5.	<u>156</u>	<u>145,643</u>	<u>145,799</u>
<b>Net Incoming / (Outgoing) Resources</b>		9,919	(16,507)	(6,588)
Transfer between funds		-	-	-
Balances brought forward 1 April 2023		<u>20,352</u>	<u>135,001</u>	<u>155,353</u>
Balances carried forward 31 March 2024		<u>30,271</u>	<u>118,494</u>	<u>148,765</u>

**Foyle Deaf Association**

**Balance sheet  
as at 31 March 2024**

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		151,377		153,616
<b>Current assets</b>					
Debtors	9	3,000		11,812	
Cash at bank and in hand		127,886		112,016	
		130,886		123,828	
<b>Current liabilities</b>					
Other creditors		132,658		121,251	
Accruals		840		840	
	10	133,498		122,091	
<b>Net current (liabilities)/assets</b>			(2,612)		1,737
<b>Total assets less current liabilities</b>			148,765		155,353
<b>Reserves</b>					
Unrestricted			30,271		20,352
Restricted			118,494		135,001
			148,765		155,353

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with the Charity Commission guidelines and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year.

The Financial Statements were approved and authorised for issue by the trustees on 7 January 2025 and signed on its behalf by

Patricia Clonke

Sebastian McKeever

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Accounting convention**

The financial statements have been prepared 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 Charities SORP 2019 (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006 and Charities Act (Northern Ireland) 2008.

**1.2. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

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

Land and buildings	-	2% Straight Line
Equipment	-	20% Straight Line

**2. Income**

**(i) Grants**

Grants represents all amounts received and receivable during the year.

Capital grants are released to the profit and loss account in the year in which they are received in line with the SORP 2019 (FRS102). Capital grant of £690.00 received for emergency capital works.

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

**(ii) Donations & administration income.**

This comprises amounts received during the year.

**3. Expenditure**

**(i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes.

**(ii) Management & Administration**

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**4. Income**

	2024	2023
	£	£
<b><u>Restricted Income</u></b>		
Department For Communities	91,207	35,211
DFC Capital Grant (Note 2)	690	140,000
Derry City & Strabane District Council	4,900	11,962
National lottery	27,339	-
CLEAR	5,000	5,000
Public Health Agency	-	2,250
Extreme Computers	-	4,920
Community Foundation NI	-	5,000
	129,136	204,343
 <b><u>Unrestricted Income</u></b>		
Sales Unrestricted	10,075	10,583
	10,075	10,583
<b>Total Income</b>	<b>139,211</b>	<b>214,926</b>

**(i) Restricted Funds**

Funds received which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**7. Taxation**

There is no charge to taxation as the association has charitable status.

**8. Tangible assets**

	<b>Land and Buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2023	141,659	18,488	160,147
Additions	-	5,365	5,365
At 31 March 2024	<u>141,659</u>	<u>23,853</u>	<u>165,512</u>
<b>Depreciation</b>			
At 1 April 2023	2,833	3,698	6,531
Charge for the year	2,833	4,771	7,604
At 31 March 2024	<u>5,666</u>	<u>8,469</u>	<u>14,135</u>
<b>Net book values</b>			
At 31 March 2024	<u>135,993</u>	<u>15,384</u>	<u>151,377</u>
At 31 March 2023	<u>138,826</u>	<u>14,790</u>	<u>153,616</u>

**9. Debtors**

	<b>2024</b>		<b>2023</b>
	£		£
Grants due	<u>3,000</u>		<u>11,812</u>

**10. Current liabilities**

	<b>2024</b>		<b>2023</b>
	£		£
Taxes and social security costs	1,751		-
Deferred income	130,907		121,251
Accruals	840		840
	<u>133,498</u>		<u>122,091</u>

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

<b>11. Movements in Funds</b>	<b>At</b>			<b>At</b>
	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March</b>
	<b>2023</b>	<b>resources</b>	<b>resources</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds:	135,001	129,136	(145,643)	118,494
<b>Total restricted funds</b>	<u>135,001</u>	<u>129,136</u>	<u>(145,643)</u>	<u>118,494</u>
Unrestricted funds:				
General funds	20,352	10,075	(156)	30,271
<b>Total unrestricted funds</b>	<u>20,352</u>	<u>10,075</u>	<u>(156)</u>	<u>30,271</u>
	<u>155,353</u>	<u>139,211</u>	<u>(145,799)</u>	<u>148,765</u>

**Foyle Deaf Association**

Northern Ireland - Charity number 103601

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# Annual report

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**Charity Number: NIC103601**

**Foyle Deaf Association**  
**Accounts**  
**for the year ended 31 March 2024**

## Foyle Deaf Association

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## **Foyle Deaf Association**

### **Information**

<b>Trustees</b>	Patricia Clarke Siobhan McKeever Sarah Smith Daniel McDaid	Chairperson Treasurer Secretary Head of Sports
-----------------	---	---

**Charity No:** NIC103601

**Business Address** 60 Great James Street  
Derry  
BT48 7DD

**Accountants** McGroarty McCafferty & Company Ltd  
Accountants & Tax Consultants  
2 Carlisle Terrace  
Derry  
BT48 6JX

**Bankers** HSBC UK  
12-14 The Diamond  
Derry  
BT48 6HW

## **Foyle Deaf Association**

### **Trustees Report**

The trustees present their report and the financial statements for the year ended 31 March 2024.

#### **Objectives and activities**

The principal activity of the association during the year under review was that of providing and promoting the facilities for hearing impaired people, particularly in Northern Ireland.

#### **Charity Objectives**

Relieve the needs of hearing impaired people particularly in Northern Ireland.

Primarily to provide a centre for deaf people, run by deaf people, to ensure that they are understood and can participate with each other with ease and in a non-discrimatory fashion.

To advance education through sign language; educate people about signed languages; deaf awaraeness and cultures; promote sign language cultural activities (including the visual and performing arts,music and literary activities) in all its forms; educate the general public by promoting awareness and organising research into the history, forkllore and cultural heritage of the sign languages community; promote public events delivered through or taken in sign language; train and develop the skills of people in the sign language field, function as a sign language community organistion and as a language delevopment agency to assist sign language users with issues concerning sign language rights and access to society in sign languages; promote sign language medium education, encourage the growth of early years education and beyond through sign language.

#### **Trustees**

The trustees of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Sarah Smith  
Patricia Clarke  
Daniel McDaid  
Siobhan McKeever

#### **Governing Document**

The organisation is an unincorporated association with charitable status.

#### **Financial review**

The trustees are empowered to receive money in the form of subscriptions, grants and donations and to raise money by other lawful means. All monies raised for the Association shall be used to further the objectives of the Association and for no other purpose.

## Foyle Deaf Association

### Trustee's Report

.....continued

#### Trustee's Responsibilities In Relation To The Financial Statements

The trustees of Foyle Deaf Association are responsible for preparing the trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, that give a true and fair view of the state of the affairs of the charitable association and of the incoming resources and application of resources, including the income and expenditure, of the charitable association for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee's are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable association's independent examiner is unaware, and
- the trustee's have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants to the charity for the ensuing year.

On behalf of the Board

Signed *Patricia Clarke*

Signed *Siobhan McKeever*

Date: 7 January 2025

Date: 7 January 2025

**Foyle Deaf Association**

**Independent examiner's report on the unaudited financial statements to the trustees of  
Foyle Deaf Association**

We report on the accounts of the association for the year ended 31 March 2024, which are set out on pages 5-13.

**Respective responsibilities of charity trustees and examiner;**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- 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 2008.
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

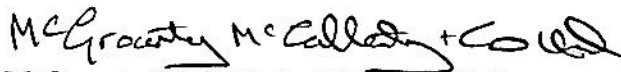
We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of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

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

- that accounting records were not kept in accordance with section 63 of the Charities Act.
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Charities Act.
- that there is further information needed for 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 listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

  
**McGroarty, McCafferty & Company Ltd**  
**Accountants & Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**BT48 6JX**

**Date: 7 January 2025**

**Foyle Deaf Association**

**Statement of Financial Activities  
for the year ended 31 March 2024**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Grants & Sundry Income	4.	10,075	129,136	139,211
<b>Total Incoming Resources</b>		<u>10,075</u>	<u>129,136</u>	<u>139,211</u>
<b>Resources Expended</b>				
Management & Administration		156	145,643	145,799
<b>Total Resources Expended</b>	5.	<u>156</u>	<u>145,643</u>	<u>145,799</u>
<b>Net Incoming / (Outgoing) Resources</b>		9,919	(16,507)	(6,588)
Transfer between funds		-	-	-
Balances brought forward 1 April 2023		<u>20,352</u>	<u>135,001</u>	<u>155,353</u>
Balances carried forward 31 March 2024		<u>30,271</u>	<u>118,494</u>	<u>148,765</u>

**Foyle Deaf Association**

**Balance sheet  
as at 31 March 2024**

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		151,377		153,616
<b>Current assets</b>					
Debtors	9	3,000		11,812	
Cash at bank and in hand		127,886		112,016	
		130,886		123,828	
<b>Current liabilities</b>					
Other creditors		132,658		121,251	
Accruals		840		840	
	10	133,498		122,091	
<b>Net current (liabilities)/assets</b>			(2,612)		1,737
<b>Total assets less current liabilities</b>			148,765		155,353
<b>Reserves</b>					
Unrestricted			30,271		20,352
Restricted			118,494		135,001
			148,765		155,353

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with the Charity Commission guidelines and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year.

The Financial Statements were approved and authorised for issue by the trustees on 7 January 2025 and signed on its behalf by

Patricia Clonke

Sebastian McKeever

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Accounting convention**

The financial statements have been prepared 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 Charities SORP 2019 (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006 and Charities Act (Northern Ireland) 2008.

**1.2. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

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

Land and buildings	-	2% Straight Line
Equipment	-	20% Straight Line

**2. Income**

**(i) Grants**

Grants represents all amounts received and receivable during the year.

Capital grants are released to the profit and loss account in the year in which they are received in line with the SORP 2019 (FRS102). Capital grant of £690.00 received for emergency capital works.

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

**(ii) Donations & administration income.**

This comprises amounts received during the year.

**3. Expenditure**

**(i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes.

**(ii) Management & Administration**

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**4. Income**

	2024	2023
	£	£
<b><u>Restricted Income</u></b>		
Department For Communities	91,207	35,211
DFC Capital Grant (Note 2)	690	140,000
Derry City & Strabane District Council	4,900	11,962
National lottery	27,339	-
CLEAR	5,000	5,000
Public Health Agency	-	2,250
Extreme Computers	-	4,920
Community Foundation NI	-	5,000
	129,136	204,343
 <b><u>Unrestricted Income</u></b>		
Sales Unrestricted	10,075	10,583
	10,075	10,583
<b>Total Income</b>	139,211	214,926

**(i) Restricted Funds**

Funds received which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**7. Taxation**

There is no charge to taxation as the association has charitable status.

**8. Tangible assets**

	<b>Land and Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2023	141,659	18,488	160,147
Additions	-	5,365	5,365
At 31 March 2024	<u>141,659</u>	<u>23,853</u>	<u>165,512</u>
<b>Depreciation</b>			
At 1 April 2023	2,833	3,698	6,531
Charge for the year	2,833	4,771	7,604
At 31 March 2024	<u>5,666</u>	<u>8,469</u>	<u>14,135</u>
<b>Net book values</b>			
At 31 March 2024	<u>135,993</u>	<u>15,384</u>	<u>151,377</u>
At 31 March 2023	<u>138,826</u>	<u>14,790</u>	<u>153,616</u>

**9. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Grants due	<u>3,000</u>	<u>11,812</u>

**10. Current liabilities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Taxes and social security costs	1,751	-
Deferred income	130,907	121,251
Accruals	840	840
	<u>133,498</u>	<u>122,091</u>

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

<b>11. Movements in Funds</b>	<b>At</b>			<b>At</b>
	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March</b>
	<b>2023</b>	<b>resources</b>	<b>resources</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds:	135,001	129,136	(145,643)	118,494
<b>Total restricted funds</b>	<u>135,001</u>	<u>129,136</u>	<u>(145,643)</u>	<u>118,494</u>
Unrestricted funds:				
General funds	20,352	10,075	(156)	30,271
<b>Total unrestricted funds</b>	<u>20,352</u>	<u>10,075</u>	<u>(156)</u>	<u>30,271</u>
	<u>155,353</u>	<u>139,211</u>	<u>(145,799)</u>	<u>148,765</u>

**Foyle Deaf Association**

Northern Ireland - Charity number 103601

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# Annual return

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**Charity Number: NIC103601**

**Foyle Deaf Association**  
**Accounts**  
**for the year ended 31 March 2024**

## Foyle Deaf Association

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## **Foyle Deaf Association**

### **Information**

<b>Trustees</b>	Patricia Clarke Siobhan McKeever Sarah Smith Daniel McDaid	Chairperson Treasurer Secretary Head of Sports
-----------------	---	---

**Charity No:** NIC103601

**Business Address** 60 Great James Street  
Derry  
BT48 7DD

**Accountants** McGroarty McCafferty & Company Ltd  
Accountants & Tax Consultants  
2 Carlisle Terrace  
Derry  
BT48 6JX

**Bankers** HSBC UK  
12-14 The Diamond  
Derry  
BT48 6HW

## **Foyle Deaf Association**

### **Trustees Report**

The trustees present their report and the financial statements for the year ended 31 March 2024.

#### **Objectives and activities**

The principal activity of the association during the year under review was that of providing and promoting the facilities for hearing impaired people, particularly in Northern Ireland.

#### **Charity Objectives**

Relieve the needs of hearing impaired people particularly in Northern Ireland.

Primarily to provide a centre for deaf people, run by deaf people, to ensure that they are understood and can participate with each other with ease and in a non-discrimatory fashion.

To advance education through sign language; educate people about signed languages; deaf awaraeness and cultures; promote sign language cultural activities (including the visual and performing arts,music and literary activities) in all its forms; educate the general public by promoting awareness and organising research into the history, forkllore and cultural heritage of the sign languages community; promote public events delivered through or taken in sign language; train and develop the skills of people in the sign language field, function as a sign language community organistion and as a language delevopment agency to assist sign language users with issues concerning sign language rights and access to society in sign languages; promote sign language medium education, encourage the growth of early years education and beyond through sign language.

#### **Trustees**

The trustees of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Sarah Smith  
Patricia Clarke  
Daniel McDaid  
Siobhan McKeever

#### **Governing Document**

The organisation is an unincorporated association with charitable status.

#### **Financial review**

The trustees are empowered to receive money in the form of subscriptions, grants and donations and to raise money by other lawful means. All monies raised for the Association shall be used to further the objectives of the Association and for no other purpose.

## Foyle Deaf Association

### Trustee's Report

.....continued

#### Trustee's Responsibilities In Relation To The Financial Statements

The trustees of Foyle Deaf Association are responsible for preparing the trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, that give a true and fair view of the state of the affairs of the charitable association and of the incoming resources and application of resources, including the income and expenditure, of the charitable association for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee's are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable association's independent examiner is unaware, and
- the trustee's have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants to the charity for the ensuing year.

On behalf of the Board

Signed *Patricia Clarke*

Signed *Siobhan McKeever*

Date: 7 January 2025

Date: 7 January 2025

## Foyle Deaf Association

### Independent examiner's report on the unaudited financial statements to the trustees of Foyle Deaf Association

We report on the accounts of the association for the year ended 31 March 2024, which are set out on pages 5-13.

#### Respective responsibilities of charity trustees and examiner;

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- 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 2008.
- state whether particular matters have come to our attention.

#### Basis of independent examiner's report

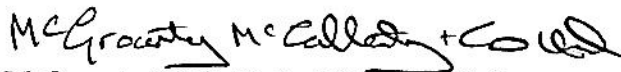
We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of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

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

- that accounting records were not kept in accordance with section 63 of the Charities Act.
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Charities Act.
- that there is further information needed for 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 listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

  
McGroarty, McCafferty & Company Ltd  
Accountants & Tax Consultants  
2 Carlisle Terrace  
Derry  
BT48 6JX

Date: 7 January 2025

**Foyle Deaf Association**

**Statement of Financial Activities  
for the year ended 31 March 2024**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Grants & Sundry Income	4.	10,075	129,136	139,211
<b>Total Incoming Resources</b>		<u>10,075</u>	<u>129,136</u>	<u>139,211</u>
<b>Resources Expended</b>				
Management & Administration		156	145,643	145,799
<b>Total Resources Expended</b>	5.	<u>156</u>	<u>145,643</u>	<u>145,799</u>
<b>Net Incoming / (Outgoing) Resources</b>		9,919	(16,507)	(6,588)
Transfer between funds		-	-	-
Balances brought forward 1 April 2023		<u>20,352</u>	<u>135,001</u>	<u>155,353</u>
Balances carried forward 31 March 2024		<u>30,271</u>	<u>118,494</u>	<u>148,765</u>

## Foyle Deaf Association

### Balance sheet as at 31 March 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		151,377		153,616
<b>Current assets</b>					
Debtors	9	3,000		11,812	
Cash at bank and in hand		127,886		112,016	
		130,886		123,828	
<b>Current liabilities</b>					
Other creditors		132,658		121,251	
Accruals		840		840	
	10	133,498		122,091	
<b>Net current (liabilities)/assets</b>			(2,612)		1,737
<b>Total assets less current liabilities</b>			148,765		155,353
<b>Reserves</b>					
Unrestricted			30,271		20,352
Restricted			118,494		135,001
			148,765		155,353

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with the Charity Commission guidelines and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year.

The Financial Statements were approved and authorised for issue by the trustees on 7 January 2025 and signed on its behalf by

Patricia Clonke

Sebastian McKeever

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Accounting convention**

The financial statements have been prepared 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 Charities SORP 2019 (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006 and Charities Act (Northern Ireland) 2008.

**1.2. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

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

Land and buildings	-	2% Straight Line
Equipment	-	20% Straight Line

**2. Income**

**(i) Grants**

Grants represents all amounts received and receivable during the year.

Capital grants are released to the profit and loss account in the year in which they are received in line with the SORP 2019 (FRS102). Capital grant of £690.00 received for emergency capital works.

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

**(ii) Donations & administration income.**

This comprises amounts received during the year.

**3. Expenditure**

**(i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes.

**(ii) Management & Administration**

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**4. Income**

	2024	2023
	£	£
<b><u>Restricted Income</u></b>		
Department For Communities	91,207	35,211
DFC Capital Grant (Note 2)	690	140,000
Derry City & Strabane District Council	4,900	11,962
National lottery	27,339	-
CLEAR	5,000	5,000
Public Health Agency	-	2,250
Extreme Computers	-	4,920
Community Foundation NI	-	5,000
	129,136	204,343
 <b><u>Unrestricted Income</u></b>		
Sales Unrestricted	10,075	10,583
	10,075	10,583
<b>Total Income</b>	139,211	214,926

**(i) Restricted Funds**

Funds received which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

**7. Taxation**

There is no charge to taxation as the association has charitable status.

**8. Tangible assets**

	<b>Land and Buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 April 2023	141,659	18,488	160,147
Additions	-	5,365	5,365
At 31 March 2024	<u>141,659</u>	<u>23,853</u>	<u>165,512</u>
<b>Depreciation</b>			
At 1 April 2023	2,833	3,698	6,531
Charge for the year	2,833	4,771	7,604
At 31 March 2024	<u>5,666</u>	<u>8,469</u>	<u>14,135</u>
<b>Net book values</b>			
At 31 March 2024	<u>135,993</u>	<u>15,384</u>	<u>151,377</u>
At 31 March 2023	<u>138,826</u>	<u>14,790</u>	<u>153,616</u>

**9. Debtors**

	<b>2024</b>	<b>2023</b>
	£	£
Grants due	<u>3,000</u>	<u>11,812</u>

**10. Current liabilities**

	<b>2024</b>	<b>2023</b>
	£	£
Taxes and social security costs	1,751	-
Deferred income	130,907	121,251
Accruals	840	840
	<u>133,498</u>	<u>122,091</u>

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2024**

<b>11. Movements in Funds</b>	<b>At</b>			<b>At</b>
	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March</b>
	<b>2023</b>	<b>resources</b>	<b>resources</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds:	135,001	129,136	(145,643)	118,494
<b>Total restricted funds</b>	<u>135,001</u>	<u>129,136</u>	<u>(145,643)</u>	<u>118,494</u>
Unrestricted funds:				
General funds	20,352	10,075	(156)	30,271
<b>Total unrestricted funds</b>	<u>20,352</u>	<u>10,075</u>	<u>(156)</u>	<u>30,271</u>
	<u>155,353</u>	<u>139,211</u>	<u>(145,799)</u>	<u>148,765</u>

**Foyle Deaf Association**

Northern Ireland - Charity number 103601

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# Accounts

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**Foyle Deaf Association**

**Statement of Financial Activities  
for the year ended 31 March 2023**

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Income and Expenditure</b>				
<b>Incoming Resources</b>				
Grants & Sundry Income	4.	10,583	204,343	214,926
<b>Total Incoming Resources</b>		<u>10,583</u>	<u>204,343</u>	<u>214,926</u>
<b>Resources Expended</b>				
Management & Administration		338	69,342	69,680
<b>Total Resources Expended</b>	5.	<u>338</u>	<u>69,342</u>	<u>69,680</u>
<b>Net Incoming / (Outgoing) Resources</b>		10,245	135,001	145,246
Transfer between funds			-	-
Balances brought forward 1 April 2022		<u>10,107</u>	<u>-</u>	<u>10,107</u>
Balances carried forward 31 March 2023		<u>20,352</u>	<u>135,001</u>	<u>155,353</u>

## Foyle Deaf Association

### Balance sheet as at 31 March 2023

		2023		2022	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		153,616		-
<b>Current assets</b>					
Debtors	9	11,812		-	
Cash at bank and in hand		112,016		10,107	
		123,828		10,107	
<b>Current liabilities</b>					
Other creditors		121,251		-	
Accruals		840		-	
	10	122,091		-	
<b>Net current assets</b>			1,737		10,107
<b>Total assets less current liabilities</b>			155,353		10,107
<b>Reserves</b>					
Unrestricted			20,352		10,107
Restricted			135,001		-
			155,353		10,107

The trustees acknowledge their responsibility for ensuring that the charity keeps accounting records which comply with the Charity Commission guidelines and preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year.

The Financial Statements were approved and authorised for issue by the trustees on 19 December 2023 and signed on its behalf by

Patricia Clardy

Stephen McKeever

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

**1. Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

**1.1. Accounting convention**

The financial statements have been prepared 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 Charities SORP 2019 (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006 and Charities Act (Northern Ireland) 2008.

**1.2. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

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

Land and buildings	-	2% Straight Line
Equipment	-	20% Straight Line

**2. Income**

**(i) Grants**

Grants represents all amounts received and receivable during the year.

Capital grants are released to the profit and loss account in the year in which they are received in line with the SORP 2019 (FRS102). Capital grant of £140,000.00 received for purchase of 60 Great James Street, Derry, BT48 7DD.

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

**(ii) Donations & administration income.**

This comprises amounts received during the year.

**3. Expenditure**

**(i) Direct Charitable Expenditure**

This represents all expenditure directly attributable to charitable causes.

**(ii) Management & Administration**

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

**4. Income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b><u>Restricted Income</u></b>		
Department For Communities	35,211	88,134
DFC Capital Grant ( Note 2)	140,000	-
Derry City & Strabane District Council	11,962	-
CLEAR	5,000	-
Public Health Agency	2,250	-
Extreme Computers	4,920	-
Community Foundation NI	5,000	-
	204,343	88,134
 <b><u>Unrestricted Income</u></b>		
Sales Unrestricted	10,583	2,815
	10,583	2,815
<b>Total Income</b>	<b>214,926</b>	<b>90,949</b>

**(i) Restricted Funds**

Funds received which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the organisation.

**(ii) Unrestricted Funds**

Funds which are expendable at the discretion of the association in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

**5. Resources Expended**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Management & Administration	£	£	£	£
Wages & salaries	-	-	-	11,742
Rent		3,131	3,131	4,556
Cleaning	-	40	40	-
Travelling expenses	110	-	110	-
Programme expenses	-	43,246	43,246	72,947
Insurance	-	1,100	1,100	483
Light & heat	-	2,940	2,940	1,495
Printing & stationery	-	493	493	-
Repairs & maintenance	-	8,614	8,614	11,542
Telephone	-	525	525	383
Sundry expenses	72	929	1,001	5,942
Subscriptions	-	373	373	-
Accountancy	-	1,420	1,420	687
Bank charges	156	-	156	216
Depreciation on property	-	2,833	2,833	-
Depreciation on plant & machinery		3,698	3,698	-
	<u>338</u>	<u>69,342</u>	<u>69,680</u>	<u>109,993</u>

**Net Incoming Resources**

**2023**

**2022**

£

£

Net incoming resources has been arrived at after charging.

Depreciation

6,531

-

**6. Staff note**

The average number of persons employed by the company during the year amounted to Nil (2022 - 1).

The aggregate payroll costs incurred during the year were:

	2023	2022
	£	£
Wages and salaries	-	11,742
	<u>-</u>	<u>11,742</u>

**7. Taxation**

There is no charge to taxation as the association has charitable status.

**Foyle Deaf Association**  
**Notes to the accounts**  
**for the year ended 31 March 2023**

<b>8. Tangible assets</b>	<b>Land and buildings</b>			
	<b>freehold</b>	<b>Equipment</b>	<b>Total</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Cost</b>				
Additions	141,659	18,488	160,147	
At 31 March 2023	<u>141,659</u>	<u>18,488</u>	<u>160,147</u>	
<b>Depreciation</b>				
Charge for the year	2,833	3,698	6,531	
At 31 March 2023	<u>2,833</u>	<u>3,698</u>	<u>6,531</u>	
<b>Net book values</b>				
At 31 March 2023	<u>138,826</u>	<u>14,790</u>	<u>153,616</u>	
<b>9. Debtors</b>		<b>2023</b>	<b>2022</b>	
		<b>£</b>	<b>£</b>	
Grants due		<u>11,812</u>	<u>-</u>	
<b>10. Current liabilities</b>		<b>2023</b>	<b>2022</b>	
		<b>£</b>	<b>£</b>	
Accruals		<u>840</u>	<u>-</u>	
<b>11. Movements in Funds</b>	<b>At</b>		<b>At</b>	
	<b>1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March</b>
	<b>2022</b>	<b>resources</b>	<b>resources</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds:	-	204,343	(69,342)	135,001
Total restricted funds	<u>-</u>	<u>204,343</u>	<u>(69,342)</u>	<u>135,001</u>
Unrestricted funds:				
General funds	10,107	10,583	(338)	20,352
Total unrestricted funds	<u>10,107</u>	<u>10,583</u>	<u>(338)</u>	<u>20,352</u>
	<u>10,107</u>	<u>214,926</u>	<u>(69,680)</u>	<u>155,353</u>

**Foyle Deaf Association**

Northern Ireland - Charity number 103601

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# Annual report

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# Foyle Deaf Association

## Trustees Report

The trustees present their report and the financial statements for the year ended 31 March 2023.

### Objectives and activities

The principal activity of the association during the year under review was that of providing and promoting the facilities for hearing impaired people, particularly in Northern Ireland.

### Charity Objectives

Relieve the needs of hearing impaired people particularly in Northern Ireland.

Primarily to provide a centre for deaf people, run by deaf people, to ensure that they are understood and can participate with each other with ease and in a non-discriminatory fashion.

To advance education through sign language; educate people about signed languages; deaf awareness and cultures; promote sign language cultural activities (including the visual and performing arts, music and literary activities) in all its forms; educate the general public by promoting awareness and organising research into the history, folklore and cultural heritage of the sign languages community; promote public events delivered through or taken in sign language; train and develop the skills of people in the sign language field, function as a sign language community organisation and as a language development agency to assist sign language users with issues concerning sign language rights and access to society in sign languages; promote sign language medium education, encourage the growth of early years education and beyond through sign language.

### Trustees

The trustees of the charity for the purposes of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Sarah Smith  
Patricia Clarke  
Daniel McDaid  
Siobhan McKeever

### Governing Document

The organisation is an unincorporated association with charitable status.

### Financial review

The trustees are empowered to receive money in the form of subscriptions, grants and donations and to raise money by other lawful means. All monies raised for the Association shall be used to further the objectives of the Association and for no other purpose.

## Foyle Deaf Association

### Trustee's Report

.....continued

#### Trustee's Responsibilities In Relation To The Financial Statements

The trustees of Foyle Deaf Association are responsible for preparing the trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, that give a true and fair view of the state of the affairs of the charitable association and of the incoming resources and application of resources, including the income and expenditure, of the charitable association for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee's are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable association's independent examiner is unaware, and
- the trustee's have taken all the steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

A resolution will be proposed at the Annual General Meeting that McGroarty McCafferty & Company Ltd be re-appointed as accountants to the charity for the ensuing year.

On behalf of the Board

Signed *Patricia Clarke*.

Signed *Siddhan McKeever*.

Date: 19 December 2023

Date: 19 December 2023

**Foyle Deaf Association**

Northern Ireland - Charity number 103601

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# Annual return

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**Foyle Deaf Association**

**Independent examiner's report on the unaudited financial statements to the trustees of  
Foyle Deaf Association**

We report on the accounts of the association for the year ended 31 March 2023, which are set out on pages 5-13.

**Respective responsibilities of charity trustees and examiner;**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (NI) 2008. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 2008;
- 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 2008.
- state whether particular matters have come to our attention.

**Basis of independent examiner's report**

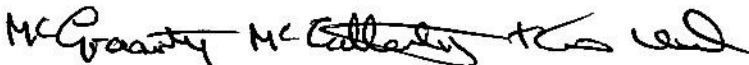
We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of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

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

- that accounting records were not kept in accordance with section 63 of the Charities Act.
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Charities Act.
- that there is further information needed for 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 listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.



**McGroarty, McCafferty & Company Ltd**  
**Accountants & Tax Consultants**  
**2 Carlisle Terrace**  
**Derry**  
**BT48 6JX**

**Date: 19 December 2023**