

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

Trustees	Patricia Clarke	Chairperson
	Sarah Smith	Vice Chair
	Siobhan McKeever	Treasurer
	Colleen Agnew	Secretary (appointed 13.06.25)
	Daniel McDaid	Head of Sports (resigned 13.06.25)
	Micheala McFadden	Committe Member (appointed 13.06.25)
	Annette Devenney	Committe Member (appointed 13.06.25)
	Pauline Doherty	Committe Member (appointed 13.06.25)

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-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	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 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 *Stephen 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 £
Income and Expenditure					
Incoming Resources					
Grants & Sundry Income	4.	10,011	130,546	140,557	139,211
Total Incoming Resources		<u>10,011</u>	<u>130,546</u>	<u>140,557</u>	<u>139,211</u>
Resources Expended					
Management & Administration		157	144,998	145,155	145,799
Total Resources Expended	5.	<u>157</u>	<u>144,998</u>	<u>145,155</u>	<u>145,799</u>
Net Incoming / (Outgoing) Resources		9,854	(14,452)	(4,598)	(6,588)
Transfer between funds		-	-	-	-
Balances brought forward 1 April 2024		<u>30,271</u>	<u>118,494</u>	<u>148,765</u>	<u>155,353</u>
Balances carried forward 31 March 2025		<u>40,125</u>	<u>104,042</u>	<u>144,167</u>	<u>148,765</u>

Foyle Deaf Association

Balance sheet as at 31 March 2025

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

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 Clark

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
	£	£
<u>Restricted Income</u>		
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	-
	<u>130,546</u>	<u>129,136</u>
<u>Unrestricted Income</u>		
Exam fees and events	10,011	10,075
	<u>10,011</u>	<u>10,075</u>
Total Income	<u><u>140,557</u></u>	<u><u>139,211</u></u>

(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>
Net Incoming Resources			2025	2024
			£	£
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

	Land and Buildings	Equipment	Total
	£	£	£
Cost			
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>
Depreciation			
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>
Net book values			
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

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

10. Current liabilities

	2025	2024
	£	£
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

11. Movements in Funds	At 1 April 2024 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2025 £
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>