

**Registration number 517309**

**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' Report and Financial Statements**

**for the year ended 31 December 2017**

**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

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**Deaf Village Ireland CLG**  
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**Directors and other information**

Directors	John Cradden Kevin Lynch Brendan Lennon Fergus Dunne Gerard Tyrrell Edward Redmond Alvean Elizabeth Jones Joanne Chester Lorlei Fox-Roberts Margaret O'Connor Mary Dunne Joseph Watson John Fennell Keith Adams Liam Breen Dominic Mc Greal John Stewart	resigned 14th March 2018 resigned 14th March 2018 resigned 28th June 2018 resigned 14th July 2017     resigned 14th March 2018   resigned 14th March 2018  appointed 14th March 2018 appointed 14th March 2018 appointed 14th March 2018
Secretary	Lorelei Fox-Roberts	
Company number	517309	
Charity Number	CHY 21143 CRA 20101329	
Registered office	Ratoath Road Cabra Dublin 7	
Auditors	Donal Ryan & Associates Chartered Certified Accountants & Statutory Auditor 32 Manor Street Dublin 7	
Business address	Ratoath Road Cabra Dublin 7	

**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Directors' report**  
**for the year ended 31 December 2017**

The directors present their report and the audited financial statements for the year ended 31 December 2017.

**Charities SORP**

The financial statements prepared by Deaf Village Ireland CLG in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Previously the company applied FRS 102 but did not apply the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102 Charities SORP). The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice.

**Companies Act 2014**

The Companies Act 2014 commenced on 1 June 2015 and the Company was converted to a company limited by Guarantee as at that date.

**Corporate Structure & Governance**

The organisation is a 'Not for Profit' company limited by guarantee, incorporated under the Companies Acts, 1963 to 2001 on 6 September 2012. The company does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one punt (€1.27).

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association and managed by a Board of Directors.

The board comprises 12 directors, nearly all of whom represent an organisation within DVI. The board has an independent chairperson and an independent secretary. The board also has a sub-committee (called the audit committee) which reviews DVI's financial issues and reports back to the Board.

Deaf Village Ireland became a charitable organisation in March 2015, and is now registered with the Charities Regulatory Authority.

The Board meets every five to six weeks, while the audit committee meets more frequently, and usually before any board meeting.

**Principal activity and business review**

The company's objects and principal activities are:

- To carry on the business of promoting community activities, assisting charities, providing facilities and otherwise contributing to the advancement of the community's needs and provide an inclusive space for community life that celebrates Deaf Culture.

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**Directors' report**  
**for the year ended 31 December 2017**

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**The year 2017**

Deaf Village Ireland is very proud to have been associated with the long campaign for ISL recognition over the last few years by virtue of running the place where all the organisations involved in the campaign - led by the Irish Deaf Society - are based and where many events were organised and held. The passing of the ISL Act now marks the beginning of a new stage on the journey towards full equality and human rights for Irish Deaf citizens.

Deaf Village Ireland is still committed to supporting and working with all of the tenant organisations within DVI. Deaf Village Ireland has a very healthy relationship with each organisation, working in partnership in making plans for the future.

The highlight of the Year was the build-up of the tensed excitement supporting the Recognition of the Irish Sign Language Bill, when this bill was passed in the DAIL; it was an historical day for the Deaf Community all around Ireland celebrating the achievement. Leading up to the debate there were emotions of fear, excitement, anxiety, nervousness and pure happiness.

The running of charities throughout Ireland is now coming under closer scrutiny by the new Charities Regulator. To this end, we may also need to look at the structure of our board of management and possibly make some changes to ensure our standards of governance are the best they can be. If we succeed in doing all this over the next two years, and if Inspire continues to be profitable, DVI should soon be in a position to invest funds into developing new Deaf-led services and facilities for the Irish Deaf community and supporting all our tenants. In anticipation of all this, DVI is working on putting together a brand new and exciting strategic plan for the next few years, which we will launch very shortly. It's a big task, and we hope that you, the Deaf community, will continue to support us as we work hard to fulfil it.

**Community Employment Scheme**

During the year, DVI had 34 participants on the scheme with one supervisor. Eight people have got jobs in 2017 since they started the employment project scheme. Three people went back into full time education. The Community Employment Scheme does not only provide job opportunities and training for Deaf people but it has really empowered and helped Deaf participants in gain so much confidence /self-esteem in socialising and mixing with Deaf and hearing people in a very comfortable Deaf friendly place, where ISL is respected and is the preferred method of communication.

**Organisations working together in DVI**

Catholic Institute for Deaf People (CIDP)  
North Dublin Citizen's Information Service CLG (CIC)  
Deaf Heritage Centre (DHC)  
Deaf Sports Ireland (DSI)  
DeafHear.ie  
Dublin Deaf Association (DDA)  
Irish Deaf Society (IDS)  
Irish Deaf Women of Ireland (NDWI)  
Irish Deaf Youth Association (IDYA)  
National Chaplaincy for Deaf People (NCDP)  
Sign Language Association of Ireland (SLAI)



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**Directors' report**  
**for the year ended 31 December 2017**

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Sign Language Interpreting Service (SLIS)

**Future Developments**

The company plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

**Business Review and Results for the year**

The results for the year are set out on page 10.

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the company, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory financial outcome.

Aside from the income received from the state for services rendered of €256,820 (2016: €331,901), the principal funding sources for the charity are currently by way of rental income and other charges from tenants €254,851 (2016: €261,963. A once off bequest was also received of €- (2016: €171,845).

Expenses amounted to €441,205 (2016 €500,174). Expenditure limits are set and reviewed periodically at which the co-ordinator and project staff with budgetary responsibility may authorise spending in line with budgets. There is a higher limit to which the manager may authorise spending and a further limit, which must be authorised by the Board.

At the end of the year the company has Fixed Assets of €768 (2016: €4,027), Current Assets of €420,845 (2016: €328,559), Current Liabilities of €91,331 (2016: €72,770). The net funds of the company amounted to €330,282 (2016: (€259,816)) and the directors are satisfied with the level of retained reserves at the year end.

**Reserve policy**

The board has examined the company's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the company should be between 3 and 6 months of the expenditure. The reserves are needed to meet the working capital requirements of the company and the board is confident that at this level they would be able to continue the current activities of the company in the event of a significant drop in funding.

**Government Department Circulars**

Deaf Village Ireland CLG is compliant with relevant circulars including Circular: 44/2006 "Tax Clearance Procedures Grants, subsidies and Similar Type Payments" and DPE 022/05/2013 Circular: 13/2014 'Management of and Accountability for Grants from Exchequer Funds'.

**Important events since the year end**

There have been no significant events affecting the company since the year-end.

**Deaf Village Ireland CLG**  
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**Directors' report**  
**for the year ended 31 December 2017**

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**Principal Risks & Uncertainties**

The Directors have identified that the key risks and uncertainties the company faces relate to the risk of a decrease in the level of government funding and the potential increase in compliance requirements in accordance with company, health and safety, taxation and other legislation; There were expectations that the profits from Inspire were to be shared with DVI and this has not happened yet however Inspire did give a holiday period for a year for utility costs; There is also high Maintenance costs which is going to be a feature for coming years and will increase costs for DVI. On a positive note there is ongoing discussions between all stakeholders around the ongoing and future sustainability of Deaf Village Ireland and the board are confident of the future for the charity.

The company mitigates these risks as follows:

- The company continually monitors the level of activity, prepares and monitors its budgets targets and projections. The company has a policy of maintaining significant cash reserves and it has also developed a strategic plan which will allow for the diversification of funding and activities;
- The company closely monitors emerging changes to regulations and legislation on an ongoing basis;

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

**Board of Directors**

Membership of the Board and attendance during the year to 31 December 2017 is set out below:

Member	Function	Board Attendance	
		A	B
John Cradden	Chairman	7	7
Kevin Lynch	Board Member	7	6
Brendan Lennon	Board Member	7	7
Fergus Dunne	resigned 14th March 2018	7	5
Gerard Tyrrell	resigned 14th March 2018	7	5
Edward Redmond	resigned 28th June 2018	7	6
Alvean Elizabeth Jones	resigned 14th July 2017	4	3
Joanne Chester	Board Member	7	4
Lorlei Fox-Roberts	Board Member	7	7
Margaret O'Connor	resigned 14th March 2018	7	6
Mary Dunne	Board Member	7	5
Joseph Watson	Board Member	7	3
Keith Adams	Board Member	7	5

Liam Breen, Dominic Mc Greal and John Stewart became a director of DVI on 14 March 2018

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**Directors' report**  
**for the year ended 31 December 2017**

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Column A indicates the number of meetings held during the period in which the Director was a member of the Board, while Column B indicates the number of meetings attended during the period in which the Director was a member of the Board.

Responsible for the overall operation and strategic development of the charity, the Board works closely with senior management staff. Each member of the Board works in a voluntary capacity and does not receive any remuneration in respect of their services to DVI.

**Accounting Records**

The directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep proper books and records for the company.

In order to comply with the requirements of the act, competent accounts staff are employed. The accounting records of the company are kept at the registered office and principal place of business at Ratoath Road, Cabra, Dublin 7 .

**Statement on relevant audit information**

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors and the group's auditor, each director have taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

**Auditors**

In accordance with Section 383 (2) of the Companies Act 2014, the auditors, Donal Ryan & Associates, Chartered Certified Accountants & Statutory Auditor, will continue in office.

This report was approved by the Board on and signed on its behalf by

**John Cradden**  
**Director**

**Lorlei Fox-Roberts**  
**Director**



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**Directors' responsibilities statements**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and accounting standards issued by the Financial Reporting Council (and promulgated by the Association of Chartered Certified Accountants) including FRS 102 The Financial Reporting Standard applicable in the UK and Ireland (Generally Accepted Accounting Practice in Ireland) as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as to the financial year end and of the surplus or deficit the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board

**John Cradden**  
**Director**

**Lorlei Fox-Roberts**  
**Director**

**Date:**

**Independent auditors' report to the members of  
Deaf Village Ireland CLG  
(A Company Limited by Guarantee and not having a Share Capital)**

We have audited the financial statements of Deaf Village Ireland CLG for the year ended 31 December 2017, which comprises of the Statement of Income and Expenditure, the Balance Sheet, the Statement of Changes in Equity, the Statement of Cashflows and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council (and promulgated by the Association of Chartered Certified Accountants) (Generally Accepted Accounting Practice in Ireland), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland.

This report is made solely to the company's members as a body in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters that we are required to state to them in the audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company or the company's members as a body for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

As explained more fully in the directors' Responsibilities Statement the company's directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (Ireland and UK). Those standards require us to comply with the Auditing Practice's Board's Ethical Standards for Auditors including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in note 15 to the financial statements.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors/trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Independent auditors' report to the members of Deaf Village Ireland CLG (continued)**  
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**Opinion**

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2017 and its surplus for the year then ended; and
- have been properly prepared in accordance with the relevant financial reporting framework and, in particular, with the requirements of the Companies Act 2014

**Matters on which we are required to report by the Companies Act 2014**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- in our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the provisions in the Companies Act 2014, which require us to report to you if, in our opinion the disclosures of directors' remuneration and transactions specified by law are not made.

Signed by:

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**Donal Ryan FCCA AITI**

*For and on behalf of:*

**Donal Ryan & Associates**

**Chartered Certified Accountants & Statutory Auditor**

**32 Manor Street**

**Dublin 7**

**Date:**



**Deaf Village Ireland CLG**  
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**Statement of Financial Activities (including Income & Expenditure)**  
**for the year ended 31 December 2017**

	Notes	2017 Restricted funds €	2017 Unrestricted funds €	2017 Total €	2016 Total €
<b><u>Incoming Resources</u></b>					
<i>Incoming resources from generated funds:</i>					
Voluntary Income:					
Donations, Legacies and Fundraising income				-	171,845
<i>Incoming resources from charitable activities:</i>					
State Commissioned Services Funding		256,820		256,820	331,901
Rents and charges to tenants			254,851	254,851	261,963
<b>Total incoming resources</b>		<u>256,820</u>	<u>254,851</u>	<u>511,671</u>	<u>765,709</u>
<b><u>Resources Expended</u></b>					
<b>Direct Charitable Expenditure</b>		256,820	180,652	437,472	496,484
<b>Governance Costs</b>			3,733	3,733	3,690
<b>Total Resources Expended</b>		<u>256,820</u>	<u>184,385</u>	<u>441,205</u>	<u>500,174</u>
<b>Net incoming/outgoing resources</b>		-	70,466	70,466	265,535
<b>Total comprehensive income for the year</b>		-	70,466	70,466	265,535
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward</b>		-	259,816	259,816	(5,719)
<b>Total funds carried forward</b>		-	330,282	330,282	259,816

The income and excess of income over expenditure relate to continuing operations as no businesses were acquired or disposed of in the above two financial years.

On behalf of the board

**John Cradden**  
**Director**

**Lorlei Fox-Roberts**  
**Director**

The notes on pages 13 to 19 form an integral part of these financial statements.



**Deaf Village Ireland CLG**  
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**Balance sheet**  
**as at 31 December 2017**

	Notes	2017 €	2016 €
<b>Fixed assets</b>			
Tangible assets	8	768	4,027
<b>Current assets</b>			
Debtors	9	56,569	30,418
Cash at bank and in hand		364,276	298,141
		420,845	328,559
<b>Creditors: amounts falling due within one year</b>	10	(91,331)	(72,770)
<b>Net current assets</b>		329,514	255,789
<b>Total assets less current liabilities</b>		330,282	259,816
<b>Net assets</b>		330,282	259,816
<b>Represented by</b>			
General Funds	12	330,282	259,816
<b>Total Funds</b>	11	330,282	259,816

The financial statements were approved by the Board of Directors on ..... and authorised for on ..... They were signed on its behalf by :

**John Cradden**  
**Director**

**Lorlei Fox-Roberts**  
**Director**

**Date:**

The notes on pages 13 to 19 form an integral part of these financial statements.

**Deaf Village Ireland CLG**  
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**Statement of Cashflows**  
**for the year ended 31 December 2017**

	Notes	2017	2016
		€	€
<b>Cashflow from operating activities</b>			
Cash generated from operations	12	66,134	249,035
<b>Application of cash</b>			
Purchase of tangible fixed assets		-	(713)
		-	(713)
<b>Net increase in cash in the year</b>		66,134	248,322
Cash at bank and in hand less overdrafts at beginning of year		298,141	49,821
<b>Cash at bank and in hand less overdrafts at end of year</b>		364,276	298,141
Consisting of:			
Cash at bank and in hand		364,276	298,141

**Deaf Village Ireland CLG**  
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**Notes to the financial statements**  
**for the year ended 31 December 2017**

1. The significant accounting policies adopted by the Company and applied consistently are as follows:

**1. Statement of accounting policies**

The financial statements have been prepared by Deaf Village Ireland CLG in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") as modified by the Statement of Recommended Practice "Accounting and Reporting by Charities" effective 1 January 2015. The charity has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland however it is considered best practice. As noted below, the directors consider the adoption of the SORP requirements as the most appropriate accounting practice and presentation to properly reflect and disclose the activities of the organisation.

Deaf Village Ireland CLG is a Company Limited by guarantee and is a public benefit entity incorporated in Ireland with a registered office at Ratoath Road, Cabra, Dublin 7.

**1.1. Basis of preparation**

The audited financial statements have been prepared on the going concern basis under the historical cost convention and comply with the financial reporting standards of the Financial Reporting Council, (and promulgated by the Association of Chartered Certified Accountants) and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of the company.

**1.2. Fund Accounting**

The following funds are operated by the organisation

*Restricted Funds*

Restricted Funds, represent grants, donations and sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the directors. Such purposes are within the overall aims of the company.

*Unrestricted Funds*

General Funds represent amounts which are expendable at the discretion of Directors in furtherance of the objectives of the charity and which have not been designated for other purposes. Such funds may be held in order to finance working capital or capital expenditure.

*Designated Funds*

Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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**Notes to the financial statements**  
**for the year ended 31 December 2017**

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**1.3. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, less accumulated depreciation.

The company undertakes a review for impairment of a fixed asset if events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. to the extent that the carrying amount, that is the higher of net realisable value and value in use , the fixed asset is written down to its recoverable amount. The value in use of fixed assets is determined from estimated discounted future net cash flows.

**Depreciation**

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost less residual value, of each asset systematically over its expected useful life, as follows:

Fixtures, fittings and equipment	- 20% Straight Line
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**1.4. Income Policy**

Income is represented by the value, excluding value added tax, of rents and management fees received during the year. These are included in the financial statements when received at headquarters. Incoming resources have been included in the financial statements only when realised or when the ultimate cash realisation of which can be assessed with reasonable certainty.

**1.5 Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

-Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

-Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

**1.6. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.



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**Notes to the financial statements**  
**for the year ended 31 December 2017**

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**1.7. Taxation**

No charge to current or deferred taxation arises as the company has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 21143. The company is eligible under the "Scheme of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 848A Taxes Consolidation Act, 1997" therefore income tax refunds arising from sponsorships exceeding €250 per annum are included in unrestricted funds. Irrecoverable value added tax is expended as incurred.

**2. Income**

All income of the company derives from its activities in the Republic of Ireland. The analysis of income by activity is detailed below.

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
<b>Source of Funding</b>		
State Funding (see below)	256,820	331,901
Rental Income	254,851	261,963
	<u>511,671</u>	<u>593,864</u>

<b>Grants and Other State Funding</b>	<b>€</b>	<b>€</b>
<b>Name of State Agency:</b>		
Department of Social Protection		
<b>Type of Funding:</b>		
Community Employment Scheme	256,820	331,901
	<u>256,820</u>	<u>331,901</u>

**State Funding**

Agency	Department of Social Protection
Sponsoring Government Department	Department of Social Protection
Grant Programme	Community Employment Scheme
Total Grant in the year €	256,820
Expenditure in the year €	256,820
Term	Rolls Over November 2018
Received in year ended	31 December 2017
Capital Grant	Nil
Restriction on use	Community Employment Scheme

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**Notes to the financial statements**  
**for the year ended 31 December 2017**

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<b>3. Operating profit</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Operating profit is stated after charging:		
Depreciation and other amounts written off tangible assets	3,258	1,901
Auditors' remuneration	3,733	3,690
	<u>          </u>	<u>          </u>
<b>4. Employees</b>		
<b>Number of employees</b>		
The average monthly numbers of employees (including the directors) during the year were:	<b>2017</b>	<b>2016</b>
Management	1	1
Administration	1	1
CE Scheme	20	21
	<u>      </u>	<u>      </u>
	22	23
	<u>      </u>	<u>      </u>
<b>Employment costs</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Wages and salaries	306,710	357,699
Social welfare costs	13,461	5,866
Other pension costs	3,500	875
	<u>          </u>	<u>          </u>
	323,671	364,440
	<u>          </u>	<u>          </u>

The Charity does not have any employees whose total employee benefits (excluding employer pension costs) for the reporting period exceed €60,000. The charity does make employer pension contributions for employees which is noted above as required under DPE 022/05/2013 Circular: 13/2014.

**5. Directors of the Company**

The present membership of the board is listed on the 'Directors and other information' page.

No members of the management committee received any remuneration during the year (2016 - Nil).

No other person related to the company had any personal interest in any contract or transaction entered into by the company during the year (2016 - Nil).

**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31 December 2017**

..... continued

**6. Pension costs**

The company operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to €3,500 (2016 - €875).

**7. Tax on surplus on ordinary activities**

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

**8. Tangible fixed assets**

	<b>Fixtures, fittings and equipment €</b>	<b>Total €</b>
<b>Cost</b>		
At 1 January 2017	10,406	10,406
At 31 December 2017	<u>10,406</u>	<u>10,406</u>
<b>Depreciation</b>		
At 1 January 2017	6,380	6,380
Charge for the year	<u>3,258</u>	<u>3,258</u>
At 31 December 2017	<u>(9,638)</u>	<u>(9,638)</u>
<b>Net book values</b>		
At 31 December 2017	<u>768</u>	<u>768</u>
At 31 December 2016	<u><u>4,027</u></u>	<u><u>4,027</u></u>

**9. Debtors**

	<b>2017 €</b>	<b>2016 €</b>
Trade debtors	16,237	7,038
Other debtors	33,834	-
Accrued income	<u>6,498</u>	<u>23,380</u>
	<u><u>56,569</u></u>	<u><u>30,418</u></u>

**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31 December 2017**

..... continued

<b>10. Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
<i>Other creditors</i>		
Trade creditors	779	810
Other Creditors	47,324	46,931
Accruals	33,540	14,735
<i>Taxation creditors</i>		
PAYE/PRSI	9,688	10,294
	<u>91,331</u>	<u>72,770</u>

<b>11. Reconciliation of movements in members' funds</b>	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Surplus for the year	70,466	265,535
Opening members' funds	259,816	(5,719)
Closing members' funds	<u>330,282</u>	<u>259,816</u>

**12. Reconciliation of Operating Surplus to Net Cashflow from Operating Activities**

	<b>2017</b>	<b>2016</b>
	<b>€</b>	<b>€</b>
Net Incoming Resources	70,466	265,535
Depreciation	3,258	1,901
(Increase) in trade debtors	(9,199)	14,836
(Increase) in other debtors	(16,952)	3,174
(Decrease) in Account creditors	(31)	(11,885)
Increase in other creditors	18,592	(24,526)
Net cash generated from operating activities	<u>66,134</u>	<u>249,035</u>

**13. Capital commitments**

There were no capital commitments at the year end.



**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Notes to the financial statements**  
**for the year ended 31 December 2017**

..... continued

**14. Company Limited by Guarantee**

The company is one limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is (£1) €1.27.

**15. Non Audit Services**

As a small entity we engage our auditor to provide assistance with some tax compliance and accounts preparation.

**16. Accounting Periods**

The current accounts are for a full year. The comparative accounts are for a full year.

**17. Approval of financial statements**

The financial statements were approved by the Board on .

**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**The following pages do not form part of the statutory accounts.**

**Deaf Village Ireland CLG**  
**(A Company Limited by Guarantee and not having a Share Capital)**

**Detailed income and expenditure account**  
**for the year ended 31 December 2017**

	<b>2017</b>		<b>2016</b>	
	€	€	€	€
<b>Income</b>				
Rental Income	254,851		261,963	
DSP CE Funding	256,820		331,901	
Donations & Other income	-		171,845	
		511,671		765,709
<b>Expenditure</b>				
Wages and salaries	306,710		357,699	
Employer's PRSI contributions	13,461		5,866	
Employer Staff pension contributions	3,500		875	
Staff/Management training	10,105		13,228	
Insurance	17,043		11,492	
Fire Safety & Security Costs	15,019		7,547	
Light and heat	28,065		66,442	
Cleaning	5,843		6,771	
Repairs and maintenance	16,847		10,815	
Printing, postage and stationery	4,726		4,069	
Telephone	1,131		2,312	
Computer costs	1,437		283	
Travel, Meetings & Staff Expenses	1,583		1,485	
Legal & Professional fees	5,302		1,602	
Accountancy	2,582		1,520	
Audit	3,733		3,690	
Bank charges	526		500	
Bad debts	96		1,395	
General expenses	238		682	
Depreciation on FF & Equipment	3,258		1,901	
		441,205		500,174
<b>Surplus for the year</b>		<u>70,466</u>		<u>265,535</u>