

The Catholic Institute for Deaf People
(Trading as Reach Deaf Services)
(A company limited by guarantee and not having
a share capital)

Consolidated Financial Statements

for the financial year ended 31 December 2024

Company Information

Trustees

Emma Foley
Carmel Grehan
Patrick Clavin
Alan Clarke (retired 18 November 2024)
John Cleere
Rosemary Grant
Nessan Vaughan (retired 31 March 2025)
Pol Bond (retired 15 December 2024)
Amanda Casey (retired 19 February 2024)

Company secretary

Mary Stringer (appointed 18 November 2024)
Alan Clarke (retired 18 November 2024)

Registered number

197899

Registered office

Deaf Village Ireland
Ratoath Road
Cabra
Dublin 7

Independent auditors

Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

Bankers

Bank of Ireland
6 Lower O'Connell Street
Dublin 1

Solicitors

Mullany Walsh Maxwells Solicitors
19 Herbert Place
Dublin 2

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Trustees' annual report

for the financial year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their annual report and the consolidated financial statements for the financial year ended 31 December 2024.

Objectives and activities

The Catholic Institute for Deaf People ('CIDP' or the parent company) was established as a charitable institution in 1845. In 1997, CIDP assumed the role of trusteeship of St. Joseph's Residence, St. Mary's Residence and St. Joseph's House for Adult Deaf and Adult Deaf Blind (SJH). SJH has since de-congregated from institutionalised living to a community supported living service model.

On 1 October 2021, the organisation rebranded its trading name to Reach Deaf Services. The purpose of the rebrand was to reflect the wide range of services the organisation offers to members within the Deaf Community. CIDP continues to serve as the overarching legal entity of the organisation.

The National Deaf Village Sports and Leisure Company Limited was incorporated as a subsidiary of CIDP in 2011.

Purpose:

Reach Deaf Services purpose is to:

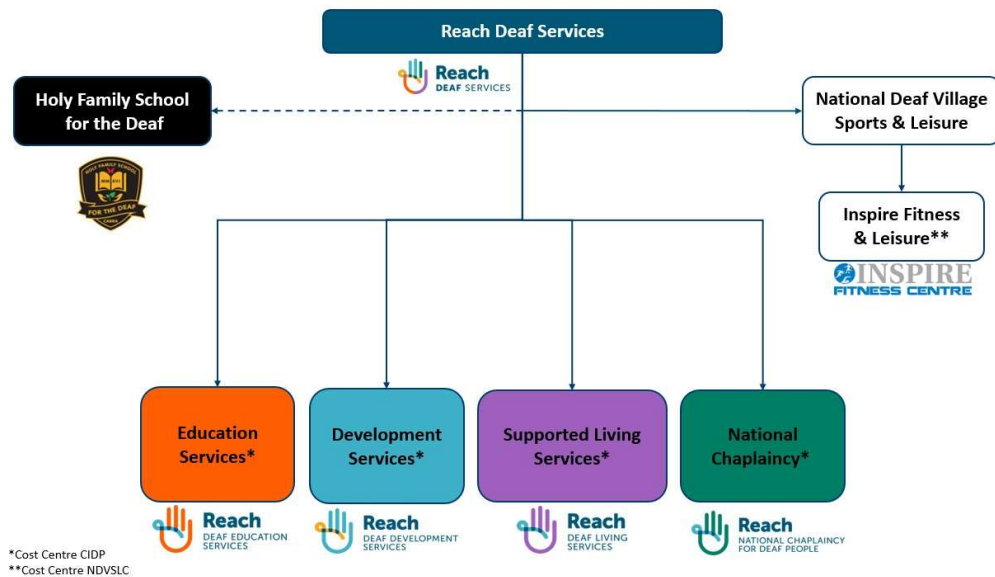
1. Engage in service to Deaf people, those profoundly Deaf and hard of hearing in Ireland.
2. Endow, foster, promote, support, operate, manage and assist the establishment, carrying on, or maintenance of schools for the education of Deaf & Hard of Hearing (D&HoH) children. These education services and associated boarding facilities provide a framework for better education and preparation for life after school.
3. Provide support to Deaf people to live independently in the community in their own homes. Reach Deaf Services continues to drive an agenda of improving the lives of individuals by working with each person in our service to lead more self-directed lives with support.
4. Ensure fruitful continuity of the National Chaplaincy for Deaf People, being the body providing pastoral and religious support to Deaf people. These chaplaincy services also provide pastoral and religious support to the wider Deaf community across all 32 counties of Ireland.
5. Provide sports and leisure facilities to the Deaf and wider community in Cabra, through our subsidiary company's trading arm known as Inspire Fitness and provide a campus to the Deaf community known as Deaf Village Ireland. The aim here is to maintain an environment, with a range of administrative, social and other facilities, where the Deaf community can come together and the model will sustain the Deaf community long-term.

The Catholic Institute for Deaf People trading as Reach Deaf Services

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The structure of the group entities is as follows:



Objectives and activities

- The central function is engaged in the management and administration of the group. It employs the group's chief executive, a senior management team, a small number of support staff and the chaplaincy service.
- Our Boarding services provide weekday boarding facilities and support for some of the children and young adults attending the school.
- Our Supported Living Service delivers support to adults enabling each person to live a self-directed life in their own home with supports through ISL.
- The National Deaf Village Sports and Leisure Company Limited ('NDVSLC') operates the sports complex and Deaf Village Ireland (DVI) operates the community facilities.
- Our Chaplaincy team deliver pastoral and spiritual services to members of the Deaf Community across Ireland.
- The organisation also provides third level student accommodation for Deaf /HoH students and those enrolled in Deaf studies.

In all our services, we are fully committed to working in partnership with the Deaf Community, with people of diverse Deaf identities, with other organisations representing the interests of Deaf people, and with public sector bodies in representing and serving the interests of all Deaf people. We aim to promote the highest professional and ethical standards and strive for excellence in all areas of activity in serving the interests of Deaf people.

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Reach Deaf Services Mission, Vision, Values & Strategy

In 2021 Reach Deaf Services launched our 2022-27 strategy. This strategy aims to build on the achievements of the organisation to date and to develop our services to ensure we continue to meet the needs of members of the Deaf Community.

The annual business plan was updated in 2024. It was reviewed by the Governance, Strategy and Organisation Development Committee and approved by the Board. The business plan is reviewed at Board level throughout the year.

It is important to us that we continue to highlight our values in our annual report as we are committed to upholding the highest professional and ethical standards in the delivery of services and the governance of the organisation. We operate with trust, respect and honesty towards those we serve. We operate with integrity and transparency in everything we do. We are an inclusive organisation that pursues and advocates for social justice and equality for all Deaf people we support.

Our Values

ACCESSIBILITY

In partnership with other Deaf organisations, empower and support enablement of appropriate structures to deliver needed services to the Deaf community. Enable our service users and the wider Deaf Community to have access to support through our services.

EQUALITY

Empower and support Deaf education services to prepare and equip our students for a life of equal opportunities leading by example whilst promoting Deaf awareness.

INDEPENDENCE

Empower adults we support with the appropriate skills to live self-directed lives.

VALUE

Be innovative in better utilising property resources at our disposal to provide greater support for the Deaf community at key life stages.

PROFESSIONAL

Invest appropriately in our staff to support them in the successful delivery of all our services.

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Achievements and performance

Progress on Strategy

We continue to drive the Reach Deaf Services Strategy forward by focusing on key initiatives throughout 2024. Now in the third year of our strategic plan, we are proud to report that 54% of our strategic goals have been achieved. Translating the strategy into a focused business plan for 2024 ensured that our efforts remained aligned with our long-term vision. While managing daily operations, we remain committed to maintaining momentum across our strategic priorities. These initiatives continue to shape the future direction of Reach Deaf Services, underpinning our commitment to sustainability, organizational growth, and service excellence.

During 2024, both the team and the Board took time to reflect on the progress of the current strategic plan. While the majority of the strategic direction remains relevant and aligned with our vision, we recognised that developments in key areas—particularly in education and funding—have presented challenges that have impacted our ability to advance certain objectives. This reflection has been crucial in reaffirming our priorities, while also acknowledging the need for flexibility and responsiveness in a rapidly changing external environment.

Below is an update on the strategic goals and achievements for 2024:

1. Education Services

In 2022, the Board approved a long-term lease of 50 years for additional land to the Department of Education to facilitate the development of a unified campus, enabling both the Holy Family School for the Deaf primary and post-primary schools to be located on a single site. While the lease has been finalised, we continue to engage with the school to offer support and remain informed about developments.

2. Third Level Education Supports

Student accommodation reached maximum capacity at the beginning of the 2024 academic year, reflecting strong ongoing demand. We also continued our support for the development of Deaf education by sponsoring the second round of the Bachelor of Education (B.Ed) in ISL Primary Teaching at DCU.

3. Youth and Young Adult Development

At the end of 2023, a Head of Support Services was appointed, with responsibility for overseeing the boarding campus. Following this appointment, a full review of boarding-related policies and procedures was undertaken during 2024 to ensure alignment with best practices and the evolving needs of the young people attending boarding.

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The Independent House continues to operate as part of the boarding provision. As part of the broader review, its effectiveness was evaluated, with a focus on how it supports students in developing independence and life skills. As a result, plans are now being developed to introduce boarders to the Independent House at an earlier stage. This approach aims to maximise the benefits of the independent living environment and better prepare students for the transition to adulthood.

While the establishment of the Independent House represents a significant milestone, we are now reviewing the broader boarding provision to assess how we can achieve the remainder of the strategic goal over the remaining period of the strategy.

4. Older Person Services

This goal has largely been achieved. We are now exploring opportunities to expand and build on this progress. With two years remaining in the current strategic plan, our focus is shifting toward assessing the future role of the service. This includes considering the evolving needs of the community, developments within the wider sector, changes in the regulatory landscape, and the identification of potential funding sources. These factors will help shape our next steps and ensure that the service remains relevant, sustainable, and compliant.

5. National Chaplaincy for Deaf People

We initiated a comprehensive review of the chaplaincy service provided by Reach Deaf Services. This service remains an inclusive support offering, available to all members of the Deaf Community regardless of religion, faith, or non-faith background. Two independent researchers have been appointed to conduct this review which will guide future development.

Irish Sign Language (ISL) Strategy 2024-2027

In 2024, the organisation reached a significant milestone in its commitment to accessibility and inclusion with the successful development and launch of the Irish Sign Language (ISL) Strategy. This pivotal initiative was delivered in close collaboration with the ISL team and was officially launched in September 2024 to coincide with Irish Sign Language Awareness Week—reinforcing the organisation's dedication to promoting Deaf culture and linguistic rights. The strategy provides clear direction and supports the implementation of the organisation's language policy by setting defined goals in its ongoing pursuit of full inclusion and accessibility. It also aligns seamlessly with the organisation's overarching strategic plan and complements its broader efforts.

The strategy is overseen by the Communications Committee, a sub-committee of the Board, and is chaired by a Board member.

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Board members

In 2024, three Board Directors, Amanda Casey, Alan Clarke and Pól Bond resigned. Their contributions during their terms were invaluable, and we are deeply grateful for their service. Their expertise and deep knowledge in their respective areas represented a significant loss to the organisation. Throughout the year, we actively sought to recruit new board members by advertising across multiple platforms and engaging directly with members of the Deaf Community. This important work will remain a key priority in 2025, as we continue to focus on strengthening board succession and ensuring strong, representative governance.

Update on services

St Joseph's and St Mary's Boarding Campus

The Boarding Campus operates in line with the academic school year, from September to June. This report outlines key highlights and developments from September 2023 to June 2024.

Several boarders took part in educational programmes in collaboration with the Irish Deaf Society (IDS). This included participation in driving theory classes, which concluded successfully in February — congratulations are extended to all boarders who completed this course. One boarder also took part in astrology classes, which offered a unique learning experience and an opportunity to explore personal interests. Such programmes are instrumental in encouraging personal growth, confidence, and peer engagement.

A wide range of activities and day trips were organised throughout the year, offering boarders valuable opportunities for social interaction, relationship-building, and shared experiences. These events were designed to strengthen connections between the two campuses and foster a sense of community among boarders and staff alike.

In response to feedback from boarders regarding the use of Irish Sign Language (ISL) within the Boarding Campus, a focus group was facilitated by the ISL Team Manager and a member of the ISL team. The insights gathered led to the immediate development and implementation of an action plan to enhance ISL use within the boarding environment.

Importantly, the quality and impact of the feedback contributed to broader organisational improvements, feeding directly into the ongoing ISL strategy. Staff across the Boarding Campus fully embraced the findings, and we are pleased to report significant progress in ISL integration and usage across all levels of the organisation.

Supported Living Service

The Supported Living Service began 2024 following a strategic restructure designed to strengthen leadership and enhance service delivery. A new Head of Support Services role was introduced in late 2023, with appointments made to both the Supported Living Services lead role and a newly defined Practice, Culture and Development position.

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Throughout the year, the management team focused on reviewing and improving key operational areas including risk management, incident management, safeguarding, and clinical governance, to ensure the delivery of a safe and effective service.

Key developments included the introduction of a monthly Risk Review meeting, alongside improvements to the incident reporting process and signing up to the new Safeguarding Portal. All support managers completed Designated Officer training in collaboration with the HSE, and a designated safeguarding lead was formally appointed for the service. The organisation also reviewed and updated its Safeguarding Policy, with bespoke training for staff currently in development.

To promote awareness and empowerment, two information-sharing events were held in June and November to mark World Elder Abuse Awareness Day and National Safeguarding Day. These sessions supported the people we work with in understanding their rights and gaining knowledge about personal and financial safeguarding.

In terms of clinical governance, the service worked closely with a clinical consultant to align internal practices with national best practice standards. The nursing team continued to provide high-quality support, overseeing medication administration, coordinating appointments and assessments, managing equipment and aids, and ensuring effective monitoring of healthcare needs.

The role of the Think Ahead Co-Ordinator was expanded to further support individuals in completing Think Ahead Plans, Advance Healthcare Directives, and exploring other future planning options.

Staff continued to participate in the HSE Assisted Decision-Making Mentorship Programme, offering valuable support to colleagues and service users as they navigate the implementation of the Assisted Decision-Making (Capacity) Act.

Planning for 2024 was carried out in close collaboration with individuals and their circle of support, with many expressing ambitions to travel and broaden their experiences. Several people enjoyed holidays in Costa del Sol, Costa Brava, France, and Iceland. These developments reflect a growing sense of curiosity and independence among those supported, highlighting the positive impact of community living and tailored support in helping individuals move beyond an institutionalised past and toward a more fulfilling future.

Chaplaincy

Alongside the usual annual trips to Knock and Lourdes, which were well attended, the Chaplaincy was involved in several specific events during 2024.

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Building Hope Synodal

The Chaplaincy took part in the Synodal pathway, participation was encouraged by the bishops in the 'Building Hope' initiative, where contributions were invited in seeking ways of moving forward with the times—making the Church real and relevant for all. This formed part of the preparatory work for the universal Synodal pathway, due to be held in Rome in late Autumn 2024. The opportunity was provided for people to take part through reflection and prayer. It is hoped that, through this, meaningful changes will be made for the Church to improve and continue to thrive.

Preparatory work took place in 2024 for a group of Deaf pilgrims to travel to Rome under the theme *Pilgrims of Hope* in April 2025. The group will join with the American Deaf community to participate in a three-day Jubilee event at the Vatican before touring Christian and Ancient Rome, with visits also planned to Assisi and a stop in Orvieto.

Upskilling Liturgical Signs Workshop

Several meetings were held throughout the year by the team to discuss and work on the liturgical signs used during Mass. The need to enhance these signs was acknowledged in order to make the liturgy more visual and meaningful, while remaining faithful to the essence of the Eucharist. This work remains ongoing.

Holistic Support Initiative

A significant expansion of holistic support for the Deaf community was undertaken this year. Visits were made to hospitals, palliative care units, mental health centres, and schools to ensure that Deaf individuals received compassionate and tailored spiritual care. Regular visits to nursing homes and private residences were also conducted, with the aim of reducing social isolation and ensuring that consistent spiritual support was provided to vulnerable individuals.

Positive feedback was received from those visited, many of whom expressed deep appreciation for the care offered, noting that it brought comfort and a sense of belonging during difficult times. A person-centred approach, emphasising connection and compassion, was consistently upheld in meeting spiritual needs.

At the start of the year, a series of prayer videos was produced and uploaded to complete content that had been started during Christmas 2023. Signed contributions were provided by members of the Deaf community. For Lent, Advent, and Christmas 2024, video content from previous years was reviewed and recommended as a resource for prayer.

A new initiative introduced in 2024 involved the exploration of QR codes within chaplaincy work. Their potential use in a prayer book and in providing access to Mass readings for the Deaf community was investigated. Time was spent evaluating the Vimeo platform, which, unlike YouTube, is ad-free, and various QR code generation tools were explored. Sample materials were created and shared with members of the Deaf community in Belfast, Derry, Enniskillen, and Newry, where they were met with enthusiasm. A number of members from the community signed the Sunday Mass readings for Advent and

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Christmas, for which QR codes were generated and distributed. This work is intended to continue into 2025.

Human Resources

Recruitment

Recruitment continued to be a significant focus for the HR Department throughout 2024 and into 2025. A total of 30 roles were advertised across all services, with 23 of these successfully filled. Notably, 10 of the advertised roles were filled internally, demonstrating positive progress in terms of internal mobility and staff development. These internal appointments spanned a range of functions, including management, administration, and social care, highlighting the organisation's commitment to career progression.

To build on this momentum, the HR Manager collaborated with the Education and Training Board to deliver a Leadership Training Programme. This initiative targeted both current and emerging leaders within the organisation. Of the 15 employees who enrolled, 9 have successfully completed the course. This marks a strong step forward in our succession planning efforts, and we aim to build on these skills further throughout 2025.

Training

In addition to the mandatory training requirements, several valuable training initiatives were undertaken across the organisation:

- **Designated Officer Training:** All Support Managers completed the HSE's Designated Officer training, enhancing their capacity to respond effectively to safeguarding concerns.
- **Train the Trainer Programme:** Practice Leads successfully completed the Train the Trainer programme. This equips them with the skills necessary to deliver ongoing training and support to community-based staff, strengthening internal capacity.
- **ASIST Training:** All staff in the boarding campus completed the Applied Suicide Intervention Skills Training (ASIST) provided by the HSE. This intensive two-day workshop builds practical skills in suicide first aid and intervention.
- **Understanding Self-Harm Training:** In addition, all staff participated in the Understanding Self-Harm training facilitated by the HSE, which supports greater awareness, sensitivity, and appropriate responses in supporting individuals who self-harm.
- **Bespoke ISL Training:** To further support staff development and enhance communication within our services, bespoke ISL training courses were developed and delivered to both new and existing staff. These tailored training sessions focused on equipping staff with the knowledge and skills necessary to provide high-quality, person-centred support in ISL settings. The bespoke approach ensured that the training was responsive to the specific needs of individuals supported and reflective of best practice in community-based care.

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Employee survey

As part of our ongoing commitment to fostering a positive and supportive work environment, we conducted an employee engagement survey in 2024, led by the HR Manager. The survey aimed to benchmark current staff experiences and identify key factors contributing to both positive and challenging aspects of the workplace.

Key Strengths Identified:

- **Learning and Development:**
80% of employees reported that they have access to the learning and development opportunities necessary to perform their roles effectively.
- **Clarity of Roles:**
80% of respondents felt they understood what was expected of them and what they needed to do to be successful in their roles.
- **Skill Utilisation:**
70% agreed that Reach makes good use of their skills and abilities.

Areas for Improvement:

- **Stress Management:**
Only 31% of staff felt that the level of stress in their role was manageable.
- **Leadership Communication:**
47% of employees believed they were kept well informed by organisational leaders.
- **Wellbeing:**
Just 43% felt that management demonstrated an active interest in their wellbeing.

In response to these findings, an action plan has been developed to address the key areas for improvement. A follow-up staff survey is planned for 2025 to assess progress and evaluate the impact of the changes implemented.

ISL Team

2024 has been a year of significant progress and meaningful connections for the ISL Team at Reach Deaf Services. Building on the solid foundation laid in 2023, the team has successfully transitioned from one-to-one ISL teaching to structured group classes. This shift is a major milestone in making our ISL provision more consistent, accessible, and sustainable. It aligns closely with our Language Policy, which places Irish Sign Language (ISL) at the core of communication throughout the organisation.

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A major achievement this year was the launch of our inaugural ISL Strategy. Developed after extensive consultation with staff, adults, and young people who use our services, this strategy was officially unveiled during ISL Awareness Week in September. The event was further celebrated with an awards ceremony honouring our first group of ISL class participants who successfully completed the new curriculum. These moments marked a turning point in our ongoing efforts to weave ISL and Deaf awareness into the everyday fabric of life at Reach Deaf Services.

Community and collaboration have been central to our work this year. Monthly ISL catch-ups, reintroduced this year, have become a cherished space where staff, individuals in our supported living services, and those from our boarding service can come together to practice ISL, socialise, and foster connections outside the demands of work or routine. These gatherings have played a crucial role in strengthening relationships and encouraging more spontaneous use of ISL across the organisation.

In April, we launched our Instagram page, "ISL Craic," inspired by the creativity of young people in our boarding service. This vibrant platform has provided an engaging space to share signs, celebrate Deaf culture, and promote the visibility of ISL in a fun and contemporary way. The page has been a resounding success, reaching new audiences and contributing to the broader visibility of ISL.

Looking ahead to 2025, our focus will shift towards developing a tailored ISL induction programme for all new staff and expanding Deaf Awareness training across departments. These initiatives will ensure that ISL is embraced throughout the organisation, fostering an environment where everyone—staff, adults, and young people alike—feels confident, included, and valued.

This year has been one of growth, connection, and empowerment for the ISL Team at Reach Deaf Services. We are proud of the strides we have made and excited for what the future holds as we continue to champion ISL and Deaf culture within our organisation and beyond.

IT Management

The primary driver for the IT function in 2024 was the continuation of a very large stack of IT projects making up a significant Digital Transformation programme of work. In 2024, after a very detailed requirements gathering process, we selected and began to roll out a new system called OneTouch Health. This is a fully integrated Care Management platform that will improve our day-to-day operations processes across a whole host of areas including but not limited to:

- Roster management
- Payroll processing
- Care plan management
- Medication management
- Incident management
- HR process management
- Family portal access

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All staff now use the system, and we will continue to roll out new functionality over the coming months to ensure we get significant value out of the solution.

A project was undertaken and is a work in progress to migrate all our server workloads to cloud based alternatives. This will ensure we can leverage the latest technologies in the cloud providing greater mobility and security for staff. Completion of this project will see the removal of our physical server environment and printing infrastructure which will move to a secure managed cloud-based print service.

To ensure we take full advantage of this move to cloud, we will soon be launching a project to improve our network and cybersecurity infrastructure ensuring resilient and secure access to the internet from all campus locations and to ensure that all devices used by staff are fully protected whether on campus or remote.

Towards the end of 2024, work began on an End User Computing Strategy which will allow us to group staff by personas (i.e. the type of work they do such as office based, community based, remote workers etc.). This strategy will see us move to more cost-effective virtual desktop solutions on devices that are more secure with a lower total cost of ownership that also feeds into green initiatives by reducing the amount of energy used by the organisation.

Property and Facilities

Following the findings of an internal audit conducted in 2024, a key risk was identified in relation to succession planning within the organisation. In response, a Facilities Coordinator was appointed during the year. This new role provides operational support to the Property and Facilities Manager, enabling greater focus on the development of strategic policies and long-term planning throughout 2025.

The student accommodation, which falls under the remit of the Property team, reached full occupancy in September 2024. Demand for the accommodation remains strong, and occupancy levels are expected to remain steady throughout 2025.

National Deaf Village Sports & Leisure Company (NDVSLC)

During 2023, a steering committee was appointed to implement the recommendations arising from the 2022 governance review. This marked a significant step toward strengthening the organisation's leadership and operational structures.

Significant changes were made to the NDVSLC Board in early 2024 with a view to improving the unsatisfactory commercial performance of the company. Notwithstanding this, the company continued to operate at a deficit during 2024. The Board commissioned an external consultant, in conjunction with industry experts, to conduct a viability report in late 2024. The report recognised significant potential for the business but concluded that additional restructuring and performance improvements would be necessary to ensure future success and sustainability. The recommendations of this report are currently being implemented, and it is expected that NDVSLC will substantially reduce its losses in 2025.

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Governance

In 2024, the organisation made significant strides in strengthening its governance and risk management frameworks, enhancing oversight, and ensuring effective support for staff and the delivery of our strategic objectives. Key developments included:

Change to Constitution

During 2024, the Board approved updates to the organisation's constitution to ensure it reflects current best practices and the evolving nature of the organisation. The revised constitution has been submitted to the Charities Regulator and is currently under review.

New Leadership Model

During the year, we initiated a review of our internal leadership model to better align our structures with the organisation's strategic direction. In November 2024, a two-day workshop was facilitated by the Community Action Network, bringing together the full management team to evaluate our existing model and explore improvements. The discussions focused on fostering clearer communication, well-defined responsibilities, and enhanced organisational processes.

As a result, we have begun implementing a new leadership model that will offer stronger support to senior management, underpinned by regular finance and risk meetings and improved action tracking. A dedicated Leadership Change Team is guiding the restructure, with full implementation targeted for completion by the end of 2025.

GDPR

Following the resignation of our Data Protection Officer in summer 2024, we opted to outsource this critical role while reviewing our broader governance structure. In the interim, the HR Manager was appointed as the Data Protection Liaison Officer, and we engaged Data Trails to support the development and maintenance of a robust GDPR framework.

A clear compliance plan has been established for 2025, and a comprehensive *GDPR Policies and Procedures Handbook* was finalised and approved by the Board in late 2024, reinforcing our commitment to data protection and privacy.

Policy Reviews

A comprehensive policy review was undertaken in 2024 following the appointment of a dedicated Policy Officer. This review ensured that all policies were aligned with the requirements outlined in Service Level Agreements, relevant legislation, regulatory standards, and sector best practice. The process has strengthened our governance framework and ensures consistency and compliance across the organisation.

The Board reviewed and approved a new overarching Policy Framework to guide policy management and sign-off processes. Two key handbooks—the Finance Policies and

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Procedures Handbook and the GDPR Policies and Procedures Handbook—were completed and signed off.

Looking ahead, we plan to review the *Employee Handbook* and develop dedicated IT and Properties and Facilities handbooks in 2025. To ensure accessibility, particularly for support and social care staff, a cross-functional team including the ISL Team Manager, IT Manager, and the Practice Culture and Development Manager is working to summarise key policies for translation into Irish Sign Language.

Safeguarding

Safeguarding remains a top organisational priority. In 2024, two biannual safeguarding audits were completed, with oversight provided by the Head of Support Services. The year also saw increased focus on training, with all service managers completing Designated Officer training.

Looking forward, we are exploring how to make safeguarding policies more accessible to the adults and young people we support. This will be a key focus area for 2025, ensuring that safeguarding is not only robust but also inclusive and user-friendly.

Risk Management

Risk management structures remained robust throughout 2024, supported by well-defined processes and oversight mechanisms. The organisation continued to prioritise proactive risk identification and mitigation across all key areas.

During the year, two areas presented higher levels of risk: Information Technology (IT) and medication management. In response, we have implemented targeted plans to address these challenges:

- IT: A comprehensive IT improvement programme is currently underway to enhance infrastructure, security, and system performance.
- Medication Management: This area continues to be closely monitored, with regular reporting to the relevant Board committee and the full Board. Where appropriate, we have sought external advice and conducted independent reviews to ensure best practices are followed.

Looking ahead to 2025, we have introduced an enhanced risk management process. This includes regular risk management meetings where high-level risks are reviewed and discussed with all managers across the organisation, promoting a more collaborative and transparent approach to risk oversight.

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Current risks over 15 are below:

Risk Area	Risk	Mitigants
Finance	Risk of deficit due to HSE not granting additional funding in response to business cases issued	During 2024 the CEO has tried to engage with the individual CHO areas and together with the Chair of the Board written formally to National Office.
GDPR	Risk of breach/prosecution due to failure to demonstrate competence or compliance around Data Protection matters at Reach Deaf Services and the subsidiary NDVSLC.	Meeting to review personal data overlap between Reach Deaf Services and NDVSLC to clarify (IT/Finance). Meeting with Executive Chair (NDVSLC) to discuss and develop an understanding of the data protection relationship.
People	Risk to Service Users Health if their medication is not administered correctly, and in a timely manner as per their Kardex	<p>1.Medication Management policy in place.</p> <p>2.SAMS Medication Administration training is completed for all staff administering medication.</p> <p>3.Medication and PRN support plans in place for all service users.</p> <p>4.Service Users Self Administration policy in place.</p> <p>5.Ongoing assessment and auditing by Nursing Team for all staff after training complete and assessment tracker in place.</p> <p>6.Incident reporting policy and procedure in place to document and review errors.</p> <p>7.Weekly incident meeting between middle management to discuss any concerns in relation to medication errors.</p>

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		<p>8.The nursing team is on call 9am to 7pm each day to manage any errors or omissions that may occur.</p> <p>9. Procedure in place for hi-tech and MDA medication.</p> <p>10.Control measures in place for storage of meds.</p> <p>11. Medication Error Tracker in place to capture trends. Quarterly review in place.</p> <p>12. Tool talks for staff</p>
NDVSLC	Risk of NDVSLC no longer being viable due to funding issues.	<p>Viability report conducted in late 2024.</p> <p>Additional restructuring and performance improvements put in place to ensure future success and sustainability.</p>

Grants programme

The final round of the Grants Programme concluded during 2024, marking the end of a successful three-year initiative that began with its first call for applications in July 2022. Each round of funding—Rounds 1, 2, and 3—was met with strong interest and participation from across the Deaf community.

Over the course of the three rounds, a total of 44 grant applications were received. Each was subjected to a robust due diligence process and comprehensive assessment by the dedicated Grants Committee. Ultimately, 25 grants were awarded, to support a wide range of projects and initiatives.

The grants were distributed across a diverse mix of individuals, groups, and organisations, ensuring a broad impact across the community. The funded projects varied in scope and ambition—from grassroots community activities to large-scale research studies. Notably, several high-impact research projects were supported, including a significant study on the experiences of pregnant Deaf mothers within maternity hospitals.

To date, €454,013 of the total awarded has been drawn down. The remaining €231,840 is still pending. In some cases, approved projects have experienced delays. The executive

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team is actively following up with these grant recipients to determine whether the funding is still required or should be reallocated.

The Grants Programme has facilitated a range of valuable initiatives that would likely not have been possible without this support. These include:

- Youth programmes promoting integration and awareness within the broader community
- Research into healthcare experiences of the Deaf community
- Expansion of sign language interpreting services for international Deaf individuals
- Film production and opportunities for career development in television and media

In every instance, the supported projects have enhanced the visibility of the organisation's work and strengthened the brand's presence within and beyond the Deaf community.

A small surplus remains in the grant fund. In accordance with the original terms of the programme, any unspent funds will revert to the organisation's main accounts.

In summary, the Grants Programme has delivered substantial value to the wider Deaf community, enabling a wide spectrum of initiatives that have fostered inclusion, innovation, and visibility for Deaf individuals and organisations.

Looking forward

2025 marks a pivotal year for the organisation, as we enter the third year of our current strategic plan. With changes in our leadership structure, both the management team and Board have taken time to reflect on our progress and look ahead to the future.

During this period of reflection, we shared insights and ideas on how best to see through the final two years of our current strategy, while also beginning preparations for the next strategic cycle. In support of this forward-looking approach, the Board has approved the development of a two-year business plan to guide our efforts from 2025 to end of 2026.

While we have celebrated a number of key milestones to date, some strategic objectives remain in progress and require ongoing attention. These include:

- Securing long-term funding commitments
- Further expanding our services
- Enhancing internal systems to support sustainable growth

These areas will remain a priority as we develop and implement the two-year business plan, which will form the bridge to our 2027–2032 strategic plan.

Trustees' annual report

for the financial year ended 31 December 2024

Objectives of the 2025–2027 Business Plan

1. Financial Stability & Funding Strategy

We will prioritise long-term financial resilience through the following actions:

- Exploring additional and diversified funding sources
- Seeking core funding from other government departments to support the expansion of our Supported Living Service
- Investigating opportunities for investment in the expansion or development of our boarding campus
- Enhancing income diversification through fundraising, grant applications, and other revenue-generating initiatives

2. Operational & Strategic Alignment

To ensure the organisation continues to move in a cohesive and intentional direction, we aim to:

- Align the two-year business plan with evolving strategic priorities
- Establish a structured framework to guide decision-making, resource allocation, and organisational focus leading into 2027

3. Collaborative Planning & Engagement

We recognise the value of inclusive planning and will:

- Actively involve middle management in shaping and delivering strategic goals, promoting ownership and accountability
- Strengthen cross-functional collaboration to drive service delivery improvements, operational efficiency, and long-term sustainability

Challenges for 2025

Funding remains the most significant challenge as we look ahead to 2025. While we have secured agreements for funding with the majority of CHO (Community Healthcare Organisation) areas, there is still a lack of clarity around the appointment of a single lead CHO. This appointment is essential to ensure the efficient and sustainable operation of our services.

As part of the transition to the Supported Living Service, the HSE committed to appointing one CHO area to provide funding to Reach Deaf Services and to review our governance structures once the new service model was in place. While some progress has been made in this area, this commitment has not yet been realised, and we continue to receive funding from five separate CHO areas. This fragmented approach creates administrative inefficiencies and hinders long-term planning and service delivery.

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for the financial year ended 31 December 2024

In late 2023, we submitted comprehensive business cases to the HSE, requesting an increase in funding in response to safeguarding and well-being concerns identified through our services. We continue to engage proactively with the HSE to address these challenges and to secure a single CHO area to take on funding responsibility.

In addition, we are staying informed and connected with broader sector developments by actively engaging with organisations such as The Wheel and the Disability Federation of Ireland. These connections support our advocacy efforts and help ensure that our service users' needs are represented at a national level.

Financial review:

As a Section 39 organisation, the group continues to receive funding from the Health Service Executive (HSE) for the boarding Campus accommodating children attending Holy Family School for the Deaf, and for the Supported Living Services.

Reach Deaf Services continues to rely on the HSE for the core funding to deliver its services however development of two buildings on the Cabra Campus to provide accommodation for approximately thirty-three students has increased rental income to €433,068 in 2024 (2023: €318,829).

This contributed to the head office operation almost achieving a breakeven before depreciation in 2024. Actual deficit for the year before depreciation was €40,913 as compared to deficit of €246,645 in 2023.

The challenges experienced and the subsequent failure to secure the additional funding set out in the 2023 HSE business cases generated a deficit of €612,664 in 2024 as opposed to an almost break-even position in 2023.

The performance of the subsidiary undertaking was a deficit of €338,944 (2023: deficit €351,928) which reflects the slow recovery of the Inspire business and the introduction of increased governance for the operation.

Structure, governance, and management

CIDP is a company limited by guarantee and governed by our Articles and Memorandum of Association. CIDP is also parent to The National Deaf Village Sports and Leisure Company Limited which operates under its own Memorandum and Articles of Association ("M&A"). Reach Deaf Services is the trading name by which services are delivered under CIDP.

As Patron, the Archbishop of Dublin appoints up to four members including the Chairperson of the board. The board appoints the remaining board members up to a total of twelve.

Trustees serve a term of three years with an option to renew for a further three years. Nesson Vaughan took over the position of Chairperson on 31 March 2022 and resigned

Trustees' annual report

for the financial year ended 31 December 2024

after serving his term on 31 March 2025. The Archbishop appointed Deirdre O'Keeffe from 1 April 2025.

Currently, the board of trustees has 5 members and has five committees as follows:

- Finance, Audit & Risk
- HR Committee
- Governance, Strategy and Organisational Development
- Safeguarding, Protection and Welfare
- Communications Committee

As part of our commitment to the values of delivering appropriate services to the Deaf community the board is continually seeking appropriate representation from the Deaf community. As each new member is appointed, they join an induction process with the Chair and CEO of Reach Deaf Services. They are also required to familiarise themselves with the various board requirements as set out in the board handbook and sign off on same. Board members are recruited through many mediums including Board Match, open calls within the Deaf community and in our communications and through the network the board itself has.

The board also ensures that appropriate training is given with members availing of the Board roles and responsibilities and Governance Code training through organisations such as Carmichael.

Conflict of Interest is always at the fore whether it be during the recruitment process or at board meetings. It is a standing item on each board and committee agenda and if such an item arises it is discussed and noted in the minutes along with the board/committee decision on the matter.

Subsidiary undertaking

The organisation holds 100% (100 ordinary shares of €1 each) of the shareholdings of The National Deaf Village Sports and Leisure Company Limited. This entity was established to allow the construction of Deaf Village Ireland and operates a commercial trading arm known as Inspire Leisure and Fitness. The long-term strategy is to develop the fitness centre to be part of the future funding model for Deaf Village Ireland attracting both Deaf and hearing members from the wider community. The centre had an average of 1,909 members at the start of 2024 and operates a state of the art gym and swimming pool with classes and activities for all ages. Work is ongoing to deliver the transition of control of NDVSLC to Deaf Village Ireland.

The organisation acts as trustee of the Holy Family School for the Deaf.

Remuneration Policy

The group's remuneration policy adheres to public sector guidelines, as applied within the HSE. While we do not currently operate an incremental salary scale, a key priority is to finalise a comprehensive pay policy, pending further discussions with the HSE. These

Trustees' annual report

for the financial year ended 31 December 2024

discussions are expected to progress once there is clarity regarding the appointment of a single CHO area.

None of the trustees of the parent or subsidiary company receive any remuneration for their activities in relation to the group.

Reference and administrative details

Trading name: Reach Deaf Services

Catholic Institute for Deaf People

Companies Registration Office number: 197899

Charity reference number: 1394

Registered Office: Deaf Village Ireland, Ratoath Road, Cabra, Dublin 7

Trustees, secretary, and their interests

The trustees who served during the financial year and up to the date of the signing of the accounts were:

Deirdre O'Keeffe (appointed 1 April 2025)

Nessan Vaughan (resigned 31 March 2025)

Amanda Casey (resigned 19 February 2024)

Rosemary Grant

John Cleere

Carmel Grehan

Alan Clarke (resigned 18 November 2024)

Pat Clavin

Pól Bond (resigned 15 December 2024)

Company Secretary

Mary Stringer

Trustees' annual report

for the financial year ended 31 December 2024

Interests of trustees and company secretary

In accordance with Section 329 of the Companies Act 2014, the trustees and secretary did not hold any shares in the parent company and subsidiary during the financial year ended 31 December 2024.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while s/he is a member or within one year afterwards for payment of the debts and liabilities of the company contracted before s/he ceases to be a member and of the costs charged and expenses of winding up such amount as may be required not exceeding €1.27.

Senior management personnel

The senior management personnel who served at any time during the financial year were:

Mary Stringer
Declan Kenny

Chief Executive Officer
Financial Controller

Board Meetings

During 2024 the board of trustees met on a regular basis with the schedule of meetings being agreed at the start of the year (7 in total) with key items set for each meeting. The board agenda follows a structured process separating out items for action/decision and items for discussion. The board is also reflective of the Deaf Community with Deaf representation that brings knowledge and expertise relevant to the matters discussed.

The chief executive attended each board meeting by invitation throughout the year. Attendance at board is extremely strong.

In terms of decision making and authority the Executive has responsibility for day-to-day operational matters. However, through the board and committees all decisions that affect the financial or strategic wellbeing of the organisation are agreed through the appropriate channels as set out below under each committee. The Chair of the board is clear around the delegated decision-making authority of each committee, and this is set out in the individual Terms of References which themselves are reviewed annually. All decisions at committee are then ratified at board.

The Chair of the Board and the CEO meet regularly to discuss matters of importance and to agree appropriate actions. All operational matters are reported to the board through the CEO's report within which actions are set out. The CEO report is a standing item on the Board agenda.

Trustees' annual report

for the financial year ended 31 December 2024

The Board had three retirements throughout the year: Amanda Casey, Alan Clarke and Pól Bond. There was one appointment during 2025, Deirdre O'Keeffe took on the role of Chairperson following the resignation of Nesson Vaughan.

Name	Position	Meetings attended
Nesson Vaughan	Chairperson	7/7
Amanda Casey (retired 2024)	Trustee	1/7
Rosemary Grant	Trustee	6/7
John Cleere	Trustee	7/7
Alan Clake (retired 2024)	Trustee	4/7
Pat Clavin	Trustee	7/7
Pól Bond (retired 2024)	Trustee	4/7
Emma Foley	Trustee	5/7
Carmel Grehan	Trustee	6/7

Finance, Audit & Risk Committee

The Finance, Audit & Risk Committee continues to play a key role in providing oversight of the organisation's finances, risk management, and overall sustainability, thereby supporting strong financial governance across Reach Deaf Services.

The contract for internal audit services with RMIA Outsource Ltd T/A Internal Audit Services concluded during the year. A procurement process, managed through the Office of Government Procurement (OGP), has been initiated to appoint a new internal audit provider. This process is expected to be completed by May 2025.

The internal audit function remains a vital part of our governance framework, offering independent assurance on the effectiveness of internal controls and risk management processes.

The Finance, Audit and Risk committee met on 7 occasions during 2024. The meetings were attended by members during the year as set out below.

Name	Position	Meetings attended
John Cleere	Committee Chairperson & Trustee	7/7
Peter Foran	Independent Member	4/7
Alan Clarke (retired 18 November 2024)	Trustee	4/7
Nesson Vaughan	Trustee	6/7

HR Committee

This committee continues to assist the organisation in ensuring consistency and fairness in appointments and remuneration across the organization.

Trustees' annual report

for the financial year ended 31 December 2024

The HR committee meets on an as needed basis, and at minimum twice yearly. During 2024 the committee met on 2 separate occasions. The HR manager prepares and brings all appropriate papers to this committee and ensures standard practices are applied. The CEO also attends these meetings.

The HR committee meetings were attended by members during the year as set out below.

Name	Position	Meetings attended
Anne Coogan	Independent Member	2/2
Caroline McGrotty	Independent Member	2/2
Nessan Vaughan	Trustee	2/2
Pól Bond (retired 15 December 2024)	Committee Chairperson & Trustee	1/2

Safeguarding, Protection and Welfare Policy Committee

The Safeguarding, Protection and Welfare Policy Committee met 2 times in 2024 with operational DLP meetings taking place every 6 weeks during school term time.

Policies and procedures were reviewed as part of the annual review process and any amendments were agreed by the committee.

The Safeguarding, Protection and Welfare Policy committee meetings were attended by members during the year as set out below.

Name	Position	Meetings attended
Rosemary Grant	Committee Chairperson and Trustee	2/2
Nessan Vaughan	Trustee	2/2
Amanda Casey (retired 2024)	Trustee	0/2
Andrew Fagan	Independent Member	1/2
Sylvia Nolan	Independent Member	1/2

Governance, Strategy and Organisational Development Committee

In 2024 this committee met four times during the year.

The focus of the committee's work in 2024 was to oversee a number of key initiatives which included:

- Reach Deaf Service's compliance with the Charity Regulator's governance code and review of each principle of the Code
- Review of relevant policies and procedures and agreement of policy framework

Trustees' annual report

for the financial year ended 31 December 2024

The committee also ensured that Reach Deaf Services was in a position to sign off on the HSE's annual compliance statement, and following review, recommended this to the board.

The Governance, Strategy and Organisational Development committee meetings were attended by members during the year as set out below.

Name	Position	Meetings attended
Pat Clavin	Committee Chairperson and Trustee	5/5
Emma Foley	Trustee	3/5
Carmel Grehan	Trustee	5/5
Nessan Vaughan	Trustee	5/5

Reserves policy

In the past Reach Deaf Services held minimal reserves as any funds raised from the sale of assets or rental of properties went directly to supporting delivery of core services. In 2021 the sale of land to the Department of Education for the development of the new North Dublin Muslim. The Board set aside €750,000 would be ring fenced to be utilised through a grant process for the wider Deaf Community over a three-year period. To date 25 organisations have been successful in their application for funding from the grant process. The steering committee managing this process is due to stand down in 2025.

A reserves policy was finalised in 2022 for the organisation. Circa 90%+ of income comes from the HSE on a monthly/quarterly basis and the organisation is dependent on this as a core element of its ability to operate and deliver services. Outside of these core grants the organisation attempts to hold sufficient unrestricted reserves at a level which would allow one month's costs to be covered in the event of no/delayed funding from the HSE and also to ensure protection from fluctuations in income, and to allow immediate and efficient response to urgent needs which may arise subject to the group's objectives.

Restricted funds represent grant income and donations received which are subject to conditions imposed by the donors or grant making institutions. They are not available for the general purposes of the group.

The unrestricted funds at 31 December 2024 amounted to €15,408,288 (2023: €16,647,735). The restricted funds at 31 December 2024 amounted to €206,019 (2023: €175,564).

Trustees' annual report

for the financial year ended 31 December 2024

Investment Policy

As an organisation, Reach Deaf Services has no significant funds that would determine the need for an investment policy. However, the Finance Audit and Risk committee have committed to the development of a financial management policy around any surplus funds arising from sale of assets etc and these should be used to fund the Strategy and development of services within the Deaf Community.

Events since the end of the year

The organisation is on track to achieve its objectives. Challenges to the organisation and its subsidiary have been addressed in the narrative above and will have a bearing on the future ability of the organisation to operate aspects of its business as going concerns.

There have been no events since the balance sheet date, which necessitate the revision of the figures included in the financial statements, or inclusion of a note thereto.

Political Donations

The company did not made any political donations in the financial year (2023 - €nil).

Accounting records

The measures taken by the trustees to secure compliance with the requirements of Section 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The accounting records of the company are located at the group companies registered offices.

Statement on relevant audit information

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as the trustee is aware, there is no relevant audit information of which the group's auditor is unaware; and,
- the trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the group's auditor is aware of that information.

Trustees' annual report

for the financial year ended 31 December 2024

Auditor

The auditors, Forvis Mazars, Chartered Accountants and Statutory Audit Firm, have expressed their willingness to an extension of one year as per the current agreement and will continue in office in accordance with Section 383(2) of the Companies Act, 2014.

This report was approved by the board and signed on its behalf.



Patrick Clavin
Trustee



John Cleere
Trustee

Date: 19 May 2025

Trustees' Responsibilities Statement

for the financial year ended 31 December 2024

The trustees are responsible for preparing the Trustee's Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the trustees to prepare the financial statements for each financial year. Under the law the trustees have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Irish law.

Under company law, the trustees 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 group and the company as at the financial year end date and of the surplus or deficit for the financial year and otherwise comply with Companies Act 2014.

In preparing the group and company financial statements, the trustees are required to:

- select suitable accounting policies for the group and then apply them consistently.
- make judgements and 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 group and company will continue in business.

The trustees are responsible for ensuring that the group and the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the group and company, enable at any time the assets, liabilities, financial position and surplus or deficit of the group and the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Trustees' 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the group's website. Legislation in Ireland governing the preparation and dissemination of financial statements and other information included in the Trustees' Reports may differ from legislation in other jurisdictions.

This report was approved by the board and signed on its behalf.



Patrick Clavin
Trustee



John Cleere
Trustee

Date: 19 May 2025

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE CATHOLIC INSTITUTE FOR DEAF PEOPLE**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of The Catholic Institute for Deaf People for the year ended 31 December 2024, which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Statement of Financial Position, Consolidated Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2024, and of its result for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE CATHOLIC INSTITUTE FOR DEAF PEOPLE (continued)**

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the trustees' annual report has been prepared in accordance with the Companies Act 2014;
- the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited; and
- the financial statements are in agreement with the accounting records.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the trustees' annual report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of trustees' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE CATHOLIC INSTITUTE FOR DEAF PEOPLE (continued)**

Respective responsibilities

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement out on page 28, the trustees are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

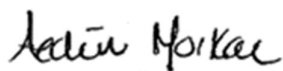
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Irish Auditing and Accounting Supervisory Authority's website at: http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
THE CATHOLIC INSTITUTE FOR DEAF PEOPLE (continued)**

The purpose of our audit work and to whom we owe our responsibilities

Our 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 we are required to state to them in an auditor's 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 and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Aedín Morkan'.

**Aedín Morkan
for and on behalf of Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre, Block 3
Harcourt Road
Dublin 2**

Date: 4 July 2025

**Consolidated Statement of Financial Activities,
incorporating the income & expenditure account**
for the financial year ended 31 December 2024

	Notes	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €	2023 Total Funds €
Income:					
Charitable activities	5	-	6,245,201	6,245,201	6,614,741
Donations and legacies	6	-	65,990	65,990	1,648
Other trading activities	7	1,710,843	-	1,710,843	1,559,097
Other income	8	81,637	117,697	199,334	134,700
Total income		1,792,480	6,428,888	8,221,368	8,310,186
Expenditure:					
Charitable activities	9	816,203	7,007,344	7,823,547	7,497,482
Other expenses	10	1,593,134	13,679	1,606,813	1,572,472
Total expenditure		2,409,337	7,021,023	9,430,360	9,069,954
Net expenditure	11	(616,857)	(592,135)	(1,208,992)	(759,768)
		(616,857)	(592,135)	(1,208,992)	(759,768)
Reconciliation of funds:					
Total funds brought forward		16,647,735	175,564	16,823,299	17,583,067
Deficit for the year		(616,857)	(592,135)	(1,208,992)	(759,768)
Transfers between funds		(622,590)	622,590	-	-
Total funds carried forward		15,408,288	206,019	15,614,307	16,823,299

All amounts relate to continuing operations. There were no other gains or losses in the current or prior year other than those presented above.

The notes on pages 37 to 62 form part of these financial statements.

Consolidated Statement of Financial Position

As at 31 December 2024

	Notes	2024 €	2024 €	2023 €	2023 €
Fixed assets					
Tangible assets	14		13,700,243		13,976,545
Investment property	15		943,758		943,758
			14,644,001		14,920,303
Current assets					
Debtors: amounts falling due within one year	17	429,406		833,928	
Cash and cash equivalents	18	1,838,007		2,770,782	
		2,267,413		3,604,710	
Current liabilities					
Creditors: amounts falling due within one year	19	(1,297,107)		(1,701,714)	
Net current assets			970,306		1,902,996
Net assets			15,614,307		16,823,299
Funds					
Unrestricted funds	22		11,537,918		12,707,444
Restricted funds	22		206,019		175,564
Revaluation reserves	22		3,870,370		3,940,291
Total funds			15,614,307		16,823,299

The notes on pages 37 to 62 form part of these financial statements.

The financial statements were approved and authorised for issue by the board:



Patrick Clavin
Trustee



John Cleere
Trustee

Date: 19 May 2025

Company Statement of Financial Position

As at 31 December 2024

	Notes	2024 €	2024 €	2023 €	2023 €
Fixed assets					
Tangible assets	14		7,068,028		7,261,092
Financial assets	16		100		100
Investment property	15		943,758		943,758
			8,011,886		8,204,950
Current assets					
Debtors: amounts falling due within one year	17	8,128,817		8,448,883	
Cash and cash equivalents	18	1,646,527		2,410,562	
		9,775,344		10,859,445	
Current liabilities					
Creditors: amounts falling due within one year	19	(1,166,621)		(1,573,739)	
Net current assets			8,608,723		9,285,706
Net assets			16,620,609		17,490,656
Reserves					
Unrestricted funds	22		13,460,757		14,310,839
Restricted funds	22		206,019		175,564
Revaluation reserves	22		2,953,833		3,004,253
Total funds			16,620,609		17,490,656

The notes on pages 37 to 62 form part of these financial statements.

The financial statements were approved and authorised for issue by the board:



Patrick Clavin
Trustee



John Cleere
Trustee

Date: 19 May 2025

Consolidated Statement of Cash Flows

For the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Cash flows from operating activities			
Net deficit		(1,208,992)	(759,768)
Gain on sale of tangible assets		-	-
Gain on transfer of properties		-	(13,279)
Depreciation	14	399,548	383,764
Decrease/(increase) in debtors		404,521	(159,371)
Decrease in creditors		(404,606)	(139,867)
Net cash used in operating activities		(809,529)	(688,521)
Cash flows from investing activities			
Proceeds from sale of tangible assets		-	-
Acquisition of tangible assets	14	(123,246)	(666,213)
Net cash used in investing activities		(123,246)	(666,213)
Net decrease in cash and cash equivalents		(932,775)	(1,354,734)
Cash and cash equivalents at beginning of financial year		2,770,782	4,125,516
Cash and cash equivalents at end of financial year		1,838,007	2,770,782
Cash and cash equivalents end of financial year comprises:			
Cash at bank and in hand	18	1,838,007	2,770,782
Cash and cash equivalents at end of financial year		1,838,007	2,770,782

The company has not presented an analysis of net debt as the company had no debt instruments in the current or prior year.

The notes on pages 37 to 62 form part of these financial statements.

Notes to the financial statements

For the financial year ended 31 December 2024

1. General information

The Catholic Institute for Deaf People was incorporated on 19 January 1993 in Ireland as a company limited by guarantee. The company and its subsidiary are involved in the provision of community facilities, residential care, education services, community development services and pastoral care to the deaf community in Ireland. The subsidiary company operates a sports and fitness facility.

The registered office of the parent company and its subsidiary is located at Deaf Village Ireland, Ratoath Road, Cabra, Dublin 7.

2. Accounting policies

2.1 Basis of preparation

(a) Statement of compliance with the Financial Reporting Standards

The financial statements have been prepared in accordance with Financial Reporting Standard 102 (FRS 102) "the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland" and Irish statute comprising of the Companies Act 2014.

The group meets the definition of a public benefit entity under FRS 102 and is a charity registered with the Charities Regulatory Authority.

In preparing the financial statements, the charity has adopted the guidelines of Statement of Recommended Practice (SORP): Accounting and Reporting for Charities, 2019.

FRS102 allows certain disclosure exemptions, and the parent company has taken advantage of the following exemptions for the company financial statements:

- The requirement to prepare a company statement of cash flows, on the basis that it is a qualifying entity and the consolidated statement of cash flows, included in these financial statements, includes the company's cash flows;
- From the financial instruments disclosures required under FRS102 paragraphs 11.39 to 11.48A, as the information is provided in the consolidated statement disclosures; and
- From disclosing the company key management personnel compensation, as required by FRS102 paragraph 33.7A, as the information is included within the consolidated financial statement disclosures.

The financial statements are prepared on the going concern basis.

(b) Functional and presentation currency

The consolidated financial statements are presented in Euro (€), the company's and group's functional currency.

(c) Presentation of consolidated financial statements

The consolidated financial statements consolidate the financial statements of parent company and its subsidiary undertaking drawn up to 31 December each year.

Notes to the financial statements

For the financial year ended 31 December 2024

The parent company has taken advantage of Section 304 of the Companies Act 2014 and has not included its own statement of financial activities in these financial statements. The parent company's net decrease in total funds for the year totalled €870,048 (2023: net decrease €407,331).

2.2 Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

2.3 Recognition of income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and associated tax refunds are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

2.4 Recognition of expenses

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is analysed between raising funds, charitable activities and other expenses.

The costs of each activity have been separately accumulated and disclosed. Expenditure is recognised in the financial year to which it relates. Expenditure incurred but unpaid at the balance sheet date is included in accruals and trade creditors. Charitable expenditure comprises all expenditure incurred by the group in meeting its charitable objectives as opposed to the costs of raising funds to finance these activities.

Notes to the financial statements

For the financial year ended 31 December 2024

2.5 Allocation of support costs

Support cost are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the group's programmes and activities.

2.6 Tangible assets

Freehold properties are measured under the revaluation model, being its fair value at the date of revaluation less any subsequent accumulated depreciation and any impairment losses. All other tangible fixed assets are measured using the cost model.

Tangible fixed assets measured under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Freehold properties	2%	Straight line
Fixtures, fittings and equipment	15%	Reducing balance
Motor vehicles	20%	Reducing balance
Computer	33%	Reducing balance

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount and are recognised within the statement of financial activities.

2.7 Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

2.8 Investments

Investments in subsidiaries are measured at cost less accumulated impairment.

Notes to the financial statements

For the financial year ended 31 December 2024

2.9 Investment property

Investment properties are carried at fair value determined at regular intervals by external valuers and/or directors and derived from the current market rates and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in the Statement of Financial Activities.

2.10 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivables are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.11 Cash and cash equivalents

Cash and cash equivalents are represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

2.12 Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.13 Financial instruments

The group only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the consolidated statement of financial activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated

Notes to the financial statements

For the financial year ended 31 December 2024

cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the group would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset, and the net amount reported in the consolidated Statement of Financial Position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.14 Provisions for liabilities

Provisions are recognised when the group has a present obligation (legal or constructive) as a result of a past event, it is probable that the group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value using a pre-tax discount rate. The unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises.

The group recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

2.16 Government Grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the group will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the performance model.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants are received prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Notes to the financial statements

For the financial year ended 31 December 2024

2.17 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership of the leased asset to the group. All other leases are classified as operating leases.

Rentals payable under operating leases are charged to statement of financial activities on a straight-line basis over the lease term, unless the rental payments are structured to increase in line with expected general inflation, in which case the group recognises annual rent expense equal to amounts owed to the lessor.

The aggregate benefit of lease incentives is recognised as a reduction to the expense recognised over the lease term on a straight-line basis.

Rental income from operating leases is credited to the statement of financial activities on a straight-line basis over the term of the relevant lease.

Amounts paid and payable as an incentive to sign an operating lease are recognised as a reduction to income over the lease term on a straight-line basis unless another systematic basis is representative of the time pattern over which the lessor's benefit from the leased asset is diminished.

2.18 Employee benefits

Defined contribution plan

The group operates a defined contribution plan for its employees. A defined contribution plan is a post-employment plan under which the group pays fixed contributions into an independent entity. The Group has no legal or constructive obligations to pay further contributions after payment of the fixed contribution. The contributions recognized in respect of defined contribution plans are expensed as they fall due. Liabilities and assets may be recognized if underpayment or prepayment has occurred and are included in current liabilities or current assets as they are normally of a short-term nature.

Notes to the financial statements

For the financial year ended 31 December 2024

3. Significant judgement and estimates

Preparation of the consolidated financial statements requires management to make significant judgements and estimates. Judgments and estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may ultimately differ from these estimates.

a. Critical management judgements

In the process of applying the group's accounting policies, management has made the following judgments, apart from those involving estimation, which have the most significant effect on the amounts recognised in the consolidated financial statements:

(a) Going concern

The financial statements have been prepared on a going concern basis which assumes that the Group will continue in operational existence for at least twelve months from the date of signing the financial statements. The Group reported a deficit for the financial year of €1.2m (2023: deficit €760k), of which a deficit of €617k was unrestricted in nature (2023: deficit €721k) and a deficit of €592k was restricted in nature (2023: deficit €38k).

At 31 December 2024, the Group had unrestricted funds, excluding revaluation reserves, of €11.5m (2023: €12.7m) and restricted funds of €206k (2023: €176k). The Group's ability to continue as a going concern is dependent upon the Group being able to carry out its charitable activities in the future which relies on the continued support and funding from the Health Service Executive (HSE). The trustees have considered the future budgets and projected cashflows of the Group and believe the Group will be able to carry out its charitable activities in the future.

The trustees have considered the future projections of the Group's performance and believe that it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that may arise should the Group not meet its financial objectives.

(b) Recognition of Provisions and Contingencies

Judgment is exercised by management to distinguish between provisions and contingencies. The amount recognised as a provision also involves judgement being based on the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Notes to the financial statements

For the financial year ended 31 December 2024

3. Significant judgement and estimates (continued)

b. Key sources of estimation

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(a) Estimating useful lives of tangible assets

The group estimates the useful lives of tangible assets based on the period over which the assets are expected to be available for use. The estimated useful lives of tangible assets are reviewed periodically and are updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence and legal or other limits on the use of the assets. In addition, estimation of the useful lives of tangible assets is based on collective assessment of industry practice, internal technical evaluation and experience with similar assets. Actual results, however, may vary due to changes in estimates brought about by changes in those factors mentioned above. Based on management's assessment as at 31 December 2024, there has been no change in the estimated useful lives of tangible assets during the year.

(b) Impairment of debtors

Provisions are made for specific and groups of accounts, where objective evidence of impairment exists. The group evaluates these accounts based on available facts and circumstances, including, but not limited to, the length of the group's relationship with the customers, the customers' current credit status based on known market forces, average age of accounts, collection experience and historical loss experience. The impairment provision recognised at the end of the current year amounted to €125,052 (2023: €152,563).

(c) Valuation of freehold properties

The group carries its freehold properties at fair value, with changes in fair value being recognised in the statement of financial activities. The fair values are determined by independent professional valuers using recognised valuation techniques. The determination of fair values requires the use of estimates such as future cash flows from the assets and discount rates applicable to those assets. The estimates are based on local market conditions as at the reporting date. See note 14 for details of the carrying amounts of the Group's freehold properties.

(d) Valuation of investment properties

The group carries its investment properties at fair value, with changes in fair value being recognised in the statement of financial activities. The fair values are determined by independent professional valuers using recognised valuation techniques. The valuation of the investment properties was performed by external party Paul Good Chartered Valuation Surveyor in March 2022. The determination of fair values requires the use of estimates such as future cash flows from the assets and discount rates applicable to those assets. The estimates are based on local market conditions as at the reporting date. See note 15 for details of the carrying amounts of the Group's investment properties.

Notes to the financial statements

For the financial year ended 31 December 2024

4. Geographic analysis of income

Income was derived from:

	2024 €	2023 €
Republic of Ireland	8,221,368	8,310,186
Outside the Republic of Ireland	-	-
	8,221,368	8,310,186

5. Income from charitable activities

	2024 Restricted Funds €	2024 Total Funds €	2023 Restricted Funds €	2023 Total Funds €
Government grants (see below)	6,245,201	6,245,201	6,614,741	6,614,741
	6,245,201	6,245,201	6,614,741	6,614,741

The Catholic Institute for Deaf People received the following grants and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure, NDP Delivery and Reform. No capital grants were received from Pobal or any Government Department and the Company is tax compliant as per the relevant grant circulars, including circular 44/2006.

a) Name of grantor	b) Name of individual grant	c) Purpose of grant	d) Amount and term of total grant awarded	e) The amount of grant recognised as income in 2024
HSE - CHO2	Core funding	Supported Living Service (SLS)	406,710	406,710
HSE - CHO6	Core funding	Supported Living Service (SLS)	2,030,959	2,030,959
HSE - CHO7	Core funding	Supported Living Service (SLS)	484,189	484,189
HSE - CHO8	Core funding	Supported Living Service (SLS)	353,599	353,599
HSE - CHO9	Core funding	Boarding and 1 SLS service user	2,969,744	2,969,744

Notes to the financial statements

For the financial year ended 31 December 2024

6. Income from donations

	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total Funds €
Donations	-	65,990	65,990	-	1,648	1,648
	-	65,990	65,990	-	1,648	1,648

7. Income from other trading activities

	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total Funds €
Membership fees	961,617	-	961,617	943,743	-	943,743
Retail sales	513	-	513	4,007	-	4,007
Rental income	655,012	-	655,012	502,283	-	502,283
Guest fees	87,086	-	87,086	99,451	-	99,451
Miscellaneous	6,615	-	6,615	9,613	-	9,613
	1,710,843	-	1,710,843	1,559,097	-	1,559,097

8. Other income

	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total Funds €
Chaplaincy income	-	117,697	117,697	-	106,279	106,279
Miscellaneous	81,637	-	81,637	13,639	14,782	28,421
	81,637	117,697	199,334	13,639	121,061	134,700

Notes to the financial statements

For the financial year ended 31 December 2024

9. Expenditure on charitable activities

	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total Funds €
St. Joseph's House and Community Service for Deaf/Deaf Blind Adults	-	3,778,423	3,778,423	-	3,636,837	3,636,837
St. Mary's and St. Joseph's boarding for Deaf girls and boys	-	2,703,180	2,703,180	-	2,618,504	2,618,504
Chaplaincy activities	-	117,698	117,698	-	122,275	122,275
Education services and support	43,045	-	43,045	45,655	-	45,655
Overhead costs	773,158	408,043	1,181,201	686,005	388,206	1,074,211
	816,203	7,007,344	7,823,547	731,660	6,765,822	7,497,482

10. Other expenses

	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €	2023 Unrestricted Funds €	2023 Restricted Funds €	2023 Total Funds €
St. Joseph's House and Community Service for Deaf/Deaf Blind Adults	-	6,736	6,736	-	3,372	3,372
St. Mary's and St. Joseph's boarding for Deaf girls and boys	183	6,943	7,126	183	6,726	6,909
Other trading activities	1,592,951	-	1,592,951	1,562,191	-	1,562,191
	1,593,134	13,679	1,606,813	1,562,374	10,098	1,572,472

Notes to the financial statements

For the financial year ended 31 December 2024

10.1 Support Costs

Support Costs can be broken down as follows:

	St. Joseph's House and Community Service for Deaf/Deaf Blind Adults €	St. Mary's and St. Joseph's boarding for deaf girls and boys €	Chaplaincy activities €	Overhead costs €	Other trading activities €	Total 2024 €	Total 2023 €
Governance	75,177	150,354	117,062	76,432	-	419,025	461,912
Finance	53,470	160,410	-	47,716	25,991	287,587	255,408
HR & Training	58,530	58,530	-	26,116	-	143,176	70,367
IT Costs	66,245	66,245	-	29,558	7,691	169,739	85,895
Legal & Professional	29,931	29,931	-	13,355	42,496	115,713	292,719
Interpreting	65,158	65,158	-	29,073	2,225	161,614	136,515
Repairs and Maintenance	76,953	143,907	-	51,505	-	272,365	252,645
	425,464	674,535	117,062	273,755	78,403	1,569,219	1,555,461

Notes to the financial statements

For the financial year ended 31 December 2024

10.2 Grants Awarded

Organization Name	Purpose	Term of total grant	Amount €
Athy Sing & Sign	Team Building for Youths - Bonding extension. Aims to build on previous applications and is to fund an organised and inclusive trip to DVI and the wider Dublin area between Deaf and Hearing youth.	June to July 2024	6,046
Deaf Heritage Centre	Discovering the Deaf Glen: An anthology of Irish Deaf History: Producing an initial 500 copies of the Deaf Glen (Book). A first anthology of Irish Deaf History.	May to December 2024	23,930
DR Robert Smith (TUD)	To support a freely accessible in-person conference which focuses on issues of concern for members of the Deaf Community, policy makers working in the areas related to the Deaf Community, and researchers from this field.	September to December 2024	4,600
Greenbow Deaf LGBT Soc	Purchase of a laptop to allow the organisation to ensure data is GDPR compliant and also to develop social media channels.	Year 2024	831
Mid West ISL (Hands in Harmony)	Funding to host a 10th Anniversary Concert of Deaf community Choir. To create a positive profile as cultural ambassadors for the local Deaf community in partnership with other Hearing Choirs.	August to October 2024	6,260
Nat Deaf Women of Ireland/CISLI	Domestic Abuse & Sexual Violence Workshop for Interpreters & Advocates.	April to December 2024	6,998
Sofiya Kalinova	Know your Rights: Funding to develop, maintain and optimise a website dealing with the intricacies of legal rights etc in ISL. Funding is also to develop ongoing content creation and updates.	Year 2024	50,000
TCD Teresa Lynch/ N O'Connell	A study exploring Deaf Service user and hearing consumers experiences of engaging with ISL interpreters in voluntary and public settings	May 2024 to April 2026	28,960
V White (Community K)	Deaf & Coda 'change of life' project Funding is to attend a training course that will then allow the applicants to train as trainers to provide bespoke sessions of the cycle of Menarche to Menopause for Deaf & Coda young women.	September to December 2024	17,690

Notes to the financial statements

For the financial year ended 31 December 2024

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 €	2023 €
Profit on disposal of fixed assets	-	-
Depreciation of fixed assets (Note 14)	399,548	383,764
Defined contribution scheme (Note 13)	167,164	147,045
Group Auditor's remuneration:		
- Statutory audit services	32,000	32,000
- Corporate tax compliance	1,500	1,500
- Other non-audit services	5,700	5,700

12. Employee costs

Staff costs were as follows:

	2024 €	2023 €
Wages and salaries	5,683,074	4,956,875
Social security costs	616,806	535,835
Staff pension costs	167,164	147,045
	<u>6,467,044</u>	<u>5,639,755</u>

The average monthly number of employees during the financial year was as follows:

	2024 No	2023 No
Administration	28	40
Maintenance	10	10
Leisure	28	16
Care staff	70	74
Domestic and catering	3	7
Nursing	3	3
Chaplaincy	4	2
	<u>146</u>	<u>152</u>

Notes to the financial statements

For the financial year ended 31 December 2024

12. Employee costs (continued)

The number of employees whose emoluments, excluding pension contribution but including benefits in kind, was in excess of €60,000 was as follows:

	2024 No	2023 No
€60,000 to €70,000	2	2
€70,000 to €80,000	2	1
€80,001 to €90,000	2	-
€90,001 to €100,000	1	-
	7	3

There were expenses of trustees reimbursed during the year amounting to €1,399 (2023: €1,868).

No trustees received any remuneration or received any other benefits during the financial year (2023: €NIL).

Capitalised employee costs during the financial year amounted to €NIL (2023: €NIL).

The total remuneration including employee benefits of the key management personnel of the Group were €193k (2023: €219k).

The total remuneration including employee benefits of the CEO during the year amounted to €104k.

13. Pension commitments

The group contributes to a defined contribution pension scheme. During the year, an amount of €167,164 (2023: €147,045) was charged to the consolidated statement of financial activities. The amount owed by the group to the pension scheme at 31 December 2024 is €NIL (2023: €NIL).

Notes to the financial statements

For the financial year ended 31 December 2024

14. Tangible fixed assets

Consolidated

	Freehold properties €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
COST OR VALUATION					
At 1 January 2024	15,734,625	2,055,456	119,366	221,949	18,131,396
Additions	-	116,606	-	6,640	123,246
At 31 December 2024	15,734,625	2,172,062	119,366	228,589	18,254,642
DEPRECIATION AND IMPAIRMENT					
At 1 January 2024	2,527,003	1,340,094	110,119	177,635	4,154,851
Charge for the financial year	256,365	124,443	3,335	15,405	399,548
At 31 December 2024	2,783,368	1,464,537	113,454	193,040	4,554,399
NET BOOK VALUE					
At 31 December 2024	12,951,257	707,525	5,912	35,549	13,700,243
At 31 December 2023	13,207,622	715,362	9,247	44,314	13,976,545

Notes to the financial statements

For the financial year ended 31 December 2024

14. Tangible fixed assets (continued)

Company	Freehold properties €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
COST OR VALUATION					
At 1 January 2024	7,323,128	1,769,977	119,366	186,856	9,399,327
Additions	-	37,215	-	6,641	43,856
At 31 December 2024	7,323,128	1,807,192	119,366	193,497	9,443,183
DEPRECIATION AND IMPAIRMENT					
At 1 January 2024	818,606	1,066,200	110,119	143,310	2,138,235
Charge for the financial year	107,636	110,797	3,335	15,152	236,920
At 31 December 2024	926,242	1,176,997	113,454	158,462	2,375,155
NET BOOK VALUE					
At 31 December 2024	6,396,886	630,195	5,912	35,034	7,068,028
At 31 December 2023	6,504,522	703,777	9,247	43,546	7,261,092

The group and the company's freehold property are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and impairment losses. All other tangible assets are measured at cost.

The freehold properties were valued by the trustees based on an independent third-party valuation carried out by Paul Good, chartered valuation surveyor in March 2022. In 2021, the group recognised a revaluation surplus of €3,931,782 presented as part of Revaluation reserves account in the Statement of Financial Position.

During 2024, excess depreciation in the amounts of €69,921 and €50,420 were transferred from revaluation surplus to unrestricted funds for Group and Company respectively.

The trustees are satisfied that tangible fixed assets are not impaired.

Notes to the financial statements

For the financial year ended 31 December 2024

15. Investment properties

Group and Company	Freehold investment property €
Valuation	
At 31 December 2023	943,758
At 31 December 2024	943,758

The 2023 valuations were made by the directors, on an open market value for existing use basis based on the independent professional valuation carried out in March 2022 by Paul Good, Chartered Valuation Surveyor.

16. Financial assets

Company	Investment in subsidiary undertaking €
COST OR VALUATION	
At 31 December 2024 and 31 December 2023	100
NET BOOK VALUE	
At 31 December 2024 and 31 December 2023	100

The parent company owns 100% of the shareholdings of The National Deaf Village Sports and Leisure Company Limited.

The principal activity of the subsidiary undertaking is the operation of Inspire Fitness Centre. It also owns land and building at Ratoath Road, Cabra which comprise Inspire Fitness Centre and office facilities for various entities providing services to the benefit of the deaf community. The subsidiary undertaking's registered office is located at Deaf Village Ireland, Ratoath Road, Cabra, Dublin 7.

The shares in subsidiary undertaking are not listed on a recognised stock exchange.

In the opinion of the trustees, the shares are worth at least the amounts at which they are stated in the Statement of Financial Position.

Notes to the financial statements

For the financial year ended 31 December 2024

16. Financial assets (continued)

	Performance			Performance		
	For the year end 31 December 2024			For the year end 31 December 2023		
	Income	Expenditure	Operating (Loss)	Income	Expenditure	Operating (Loss)
	€	€	€	€	€	€
Incorporated in the Republic of Ireland						
The National Deaf Village Sports and Leisure Company Limited	1,326,510	(1,663,977)	(337,467)	1,290,267	(1,642,195)	(351,928)

As at 31 December 2024, The National Deaf Village Sports and Leisure Company Limited had total assets of €7,162,717 and total liabilities of €8,164,038, leaving a net liability of €1,001,321 (2023: €663,854).

17. Debtors

	Consolidated		Company	
	2024	2023	2024	2023
	€	€	€	€
Due within one year				
Trade debtors	316,823	568,071	283,235	544,318
Other debtors	57,880	104,103	37,336	12,479
Amounts owed by group undertakings	-	-	7,778,756	7,778,597
Prepayments	54,703	159,181	29,390	113,489
Corporation tax repayable	-	2,573	-	-
	429,406	833,928	8,128,817	8,448,883

Amounts owed by group undertakings and related parties are unsecured, non-interest bearing, and repayable on demand. Trade debtors are stated net of a provision of €142,925 (2023: €152,563).

Notes to the financial statements

For the financial year ended 31 December 2024

18. Cash and cash equivalents

	Consolidated		Company	
	2024	2023	2024	2023
	€	€	€	€
Cash at bank and in hand	1,838,007	2,770,782	1,646,527	2,410,562

Consolidated cash at bank and in hand includes cash designated for specific purpose totalling €206,020 (2023: €175,564).

19. Creditors: amounts falling due within one year

	Consolidated		Company	
	2024	2023	2024	2023
	€	€	€	€
Trade creditors	335,171	374,612	237,647	245,038
Amounts owed to group undertakings	-	-	271,293	271,293
PAYE/PRSI	136,969	121,572	122,763	114,271
Other creditors	208,824	241,832	168,598	241,832
Accruals	410,094	687,447	260,768	536,808
VAT payable	-	8,661	-	-
Deferred income (Note 20)	206,049	267,590	105,552	164,497
	1,297,107	1,701,714	1,166,621	1,573,739

Trade and other creditors, including accruals, are payable at various dates in the next three months in accordance with the suppliers' usual and customary credit terms.

Amounts owed to group undertakings are unsecured, interest free and are repayable on demand.

Taxes including social insurance are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

Deferred income will be released as per terms outlined on contracts.

Notes to the financial statements

For the financial year ended 31 December 2024

20. Deferred Income

	Consolidated		Company	
	2024	2023	2024	2023
	€	€	€	€
At 1 January	267,590	145,166	164,497	37,391
Credited to statement of financial activities	(267,590)	(145,166)	164,497	(37,391)
Deferred during the year	206,049	267,590	105,552	164,497
At 31 December	206,049	267,590	105,552	164,497

Deferred income at 31 December 2024 relates to grant payments received from the HSE, rental income received in advance and memberships paid in advance for Inspire.

21. Commitments under operating leases agreements

Future commitments under operating leases agreements are as follows:

	2024	2023
	€	€
Land and Buildings		
Not later than 1 year	50,000	50,000
Later than 1 year and not later than 5 years	200,000	200,000
Later than 5 years	750,000	800,000
	1,000,000	1,050,000

The operating lease commitments include restrictions on the use of the properties.

Notes to the financial statements

For the financial year ended 31 December 2024

22. Analysis of fund movement

Consolidated

	Fund brought forward €	Income €	Expense €	Transfer between funds €	Fund carried forward €
Unrestricted	12,707,444	1,792,480	(2,409,337)	(552,669)	11,537,918
Restricted – other	-	6,428,888	(7,021,023)	592,135	-
Restricted fund– Esther Foy	175,564	-	-	30,455	206,019
Unrestricted - Revaluation reserves	3,940,291	-	-	(69,921)	3,870,370
	16,823,299	8,221,368	(9,430,360)	-	15,614,307

Included in the above is a transfer between funds amounting to €30,455 from Unrestricted to Restricted fund–Esther Foy pertaining to the maintenance of restricted fund – Esther Foy in accordance with the fund per bank balance.

Included in the above is a transfer between funds amounting to €592,135 from Unrestricted to Restricted – other pertaining to a transfer to support short fall in funding.

Included in the above is a transfer between funds amounting to €69,921 from Unrestricted - Revaluation Surplus to Unrestricted pertaining to transfers of excess depreciation from the revaluation surplus to unrestricted funds.

Company

	Fund brought forward €	Income €	Expense €	Transfer between funds €	Fund carried forward €
Unrestricted	14,310,839	538,473	(816,385)	(572,170)	13,460,757
Restricted - other	-	6,428,889	(7,021,024)	592,135	-
Restricted fund - Esther Foy	175,564	-	-	30,455	206,019
Unrestricted - Revaluation reserves	3,004,253	-	-	(50,420)	2,953,833
	17,490,656	6,967,362	(7,837,409)	-	16,620,609

Included in the above is a transfer between funds amounting to €50,420 from Unrestricted - Revaluation Surplus to Unrestricted pertaining to transfers of excess depreciation from the revaluation surplus to unrestricted funds.

Notes to the financial statements

For the financial year ended 31 December 2024

22. Analysis of fund movement (continued)

In respect of the prior year:

Consolidated

	Fund brought forward	Income	Expense	Transfer between funds	Fund carried forward
	€	€	€	€	€
Unrestricted	12,983,037	1,572,736	(2,294,034)	445,705	12,707,444
Restricted – other	-	6,737,450	(6,775,920)	38,470	-
Restricted fund– Esther Foy	135,771	-	-	39,793	175,564
Unrestricted - Revaluation reserves	4,464,259	-	-	(523,968)	3,940,291
	<u>17,583,067</u>	<u>8,310,186</u>	<u>(9,069,954)</u>	<u>-</u>	<u>16,823,299</u>

Included in the above is a transfer between funds amounting to €39,793 from Restricted fund–Esther Foy to Unrestricted pertaining to the maintenance of restricted fund – Esther Foy in accordance with the fund per bank balance.

Included in the above is a transfer between funds amounting to €38,470 from Unrestricted to Restricted – other pertaining to a transfer to support short fall in funding.

Included in the above is a transfer between funds amounting to €91,107 from Unrestricted - Revaluation Surplus to Unrestricted pertaining to transfers of excess depreciation from the revaluation surplus to unrestricted funds.

Included in the above is a transfer between funds amounting to €432,861 from Unrestricted - Revaluation Reserve to Unrestricted being the revaluation surplus pertaining to properties transferred from tangible fixed assets to investment properties.

Company

	Fund brought forward	Income	Expense	Transfer between funds	Fund carried forward
	€	€	€	€	€
Unrestricted	14,253,496	362,473	(731,333)	426,203	14,310,839
Restricted – other	-	6,737,450	(6,775,920)	38,471	-
Restricted fund– Esther Foy	135,771	-	-	39,793	175,564
Unrestricted - Revaluation reserves	3,508,720	-	-	(504,467)	3,004,253
	<u>17,897,987</u>	<u>7,099,922</u>	<u>(7,507,253)</u>	<u>-</u>	<u>17,490,656</u>

Included in the above is a transfer between funds amounting to €71,606 from Unrestricted - Revaluation Surplus to Unrestricted pertaining to transfers of excess depreciation from the revaluation surplus to unrestricted funds.

Notes to the financial statements

For the financial year ended 31 December 2024

23. Reserves

Revaluation reserve

Represents the revaluation gains on the tangible fixed assets.

	Consolidated		Company	
	2024	2023	2024	2023
	€	€	€	€
Beginning balance	3,940,291	4,464,259	3,004,253	3,508,720
Transfer of excess depreciation from the revaluation surplus to unrestricted funds	(69,921)	(91,107)	(50,420)	(71,606)
Transfer of revaluation surplus to unrestricted funds	-	(432,861)	-	(432,861)
Ending balance of revaluation reserve	3,870,370	3,940,291	2,953,833	3,004,253

24. Analysis of net assets between funds

Consolidated

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds
	€	€	€	€	€
Tangible assets	13,700,243	-	-	-	13,700,243
Investment properties	943,758	-	-	-	943,758
Current assets	2,061,394	-	206,019	-	2,267,413
Current liabilities	(1,297,107)	-	-	-	(1,297,107)
	15,408,288	-	206,019	-	15,614,307

Company

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds
	€	€	€	€	€
Tangible assets	7,068,028	-	-	-	7,068,028
Investments	100	-	-	-	100
Investment properties	943,758	-	-	-	943,758
Current assets	9,569,325	-	206,019	-	9,775,344
Current liabilities	(1,166,621)	-	-	-	(1,166,621)
	16,414,590	-	206,019	-	16,620,609

Notes to the financial statements

For the financial year ended 31 December 2024

24. Analysis of net assets between funds (continued)

In respect of the prior year:

Consolidated

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds
	€	€	€	€	€
Fixed assets	13,976,545	-	-	-	13,976,545
Investment properties	943,758	-	-	-	943,758
Current assets	3,429,146	-	175,564	-	3,604,710
Current liabilities	(1,701,714)	-	-	-	(1,701,714)
	16,647,735	-	175,564	-	16,823,299

Company

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds
	€	€	€	€	€
Tangible assets	7,261,092	-	-	-	7,261,092
Investments	100	-	-	-	100
Investment properties	943,758	-	-	-	943,758
Current assets	10,683,881	-	175,564	-	10,859,445
Current liabilities	(1,573,739)	-	-	-	(1,573,739)
	17,315,092	-	175,564	-	17,490,656

25. Related party transactions & Ultimate controlling party

The group's related party transactions include the group's key management personnel compensation amounting to €180,109 during the year (2023: €218,853). None of the trustees are an ultimate controlling party.

The liability of each member is limited to €1.

In accordance with FRS 102.33.1A, the Group is not required to disclose transactions between the wholly owned subsidiary of the parent company.

There were no other transactions with related parties during the current or prior year.

Notes to the financial statements

For the financial year ended 31 December 2024

26. Security

The Catholic Institute for Deaf People have a guarantee over the charge on land and the book debts of the company with the Health Service Executive.

The Catholic Institute for Deaf People have a mortgage charge with the Health Service Executive over all buildings, fixtures and fittings and plant and machinery of the company.

The Catholic Institute for Deaf People have a charge over the hereditaments and premises at Saint Joseph's Boys Campus with the Health Service Executive.

27. Contingent liability

At 31 December 2024, there are legal claims currently in progress against The National Deaf Village Sports and Leisure Company Limited.

Details of the contingent liabilities have not been included in the financial statements as disclosure of same could be deemed prejudicial to the outcome of these legal claims.

28. Post balance sheet events

There were no significant events affecting the company since the balance sheet date.

29. Approval of the financial statements

The financial statements were approved by the board of trustees on 19 May 2025.