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 2025

Company Information

Trustees	Emma Foley Carmel Grehan Patrick Clavin John Cleere Rosemary Grant Deirdre O'Keeffe (appointed 1 April 2025) Declan Treanor (appointed 23 June 2025) Seamus Sheedy (appointed 22 September 2025) Catherine Duffy (appointed 22 September 2025) Catriona Carton (appointed 22 September 2025) Christopher O'Brien (appointed 16 February 2026) Lisa Hennessy (appointed 16 February 2026) Nessan Vaughan (resigned 31 March 2025)
Company secretary	Catriona Carton (appointed 3 November 2025) Mary Stringer (resigned 3 November 2025)
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 2025

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 2025.

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.

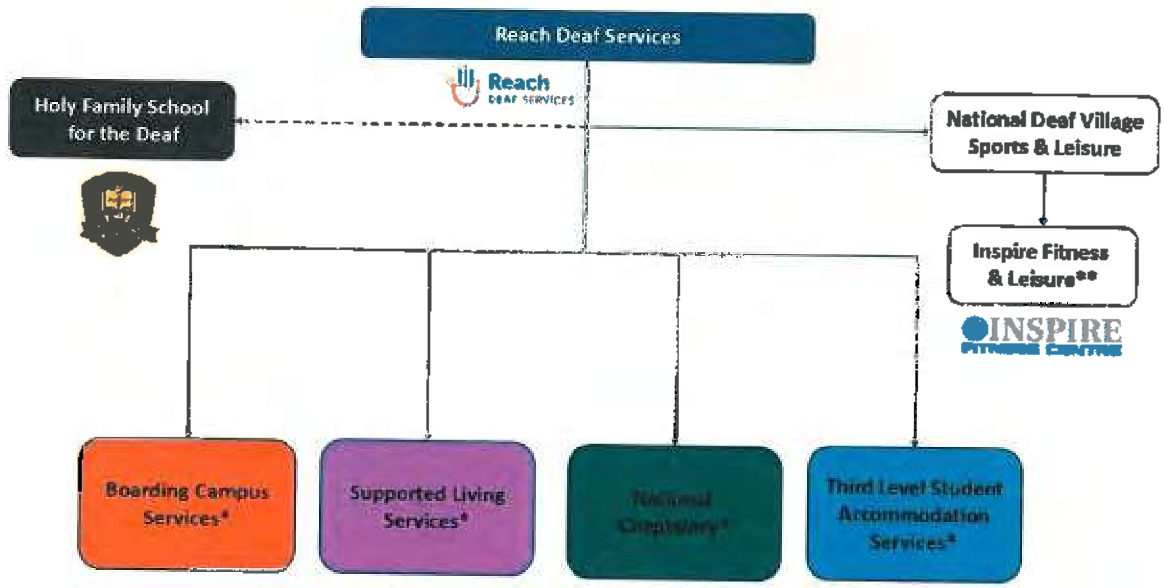
The National Deaf Village Sports and Leisure Company Limited was incorporated as a subsidiary of CIDP in 2011.

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 structure of the group entities is as follows:



*Cost Centre CIDP
**Cost Centre NDVSLC

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.

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` and it was agreed to implement a two year plan that bring us up to the point of our new strategy. 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.

Achievements and performance

Progress on Strategy

The current Strategy is now in its third year, and significant progress has been made across many of its objectives. Over the past year, we have taken time to reflect on the work completed to date. As part of this review, some strategic aims have been identified as no longer relevant, while others have been fully achieved, partially achieved, or are well underway.

As we move through 2025 and into 2026, we have a valuable opportunity to consider which elements of the current Strategy should carry forward into the next cycle, as well as to define new goals that will support the continued growth and development of our services.

During 2025, a key area of focus has been the expansion of the Supported Living Service. This has included a comprehensive review of policies to ensure readiness for growth, with the aim of welcoming two new admissions by the end of 2026.

We have also been pleased to welcome several new trustees to the Board. Their expertise and fresh perspectives will be invaluable as we shape the direction of our future strategy and continue to strengthen governance and organisational development.

Below is an update on the strategic goals and achievements for 2025:

1. **Education Services**

The transfer of land to the Department of Education, intended to facilitate the development of a unified school campus, is now in its final stages. The Department has made significant progress in advancing the new school project. Throughout 2025, we were invited to meet with the Department's project team responsible for developing the plans. We were encouraged to see strong progress, with the proposed designs incorporating Deaf Space principles to ensure an environment that supports accessible, inclusive learning.

Review of Preschool Objective

In 2025, the Board also reviewed the organisational objective relating to the preschool. Following this review, the Board agreed that this element was no longer relevant. This decision reflected changes in the external landscape, as well as ongoing developments within the Department of Education. After careful consideration, the Board concluded that preschool services would be more appropriately delivered within the school system rather than through Reach Deaf Services. This realignment ensures that our focus remains on areas where our contribution is most impactful and aligned with our strategic purpose.

2. **Third Level Education Supports**

The third level student accommodation is continuing to do well and reached near maximum capacity at the beginning of the 2025 academic year, reflecting strong ongoing demand.

3. **Youth and Young Adult Development**

2025 marked a period of significant development, cultural transformation, and continuous improvement across the Boarding Campus. Our work focused on enhancing the living environment, strengthening staffing and leadership structures, and further embedding our commitment to child led, relationship centred practice.

One of the most meaningful cultural shifts this year was the introduction of the *Living Well Together* guide, which replaced the traditional Code of Conduct and Boarding Rules. This new framework represents a deliberate move away from a rules-based approach to behaviour management and toward a more positive, restorative, and relationship focused model that places the young person at the centre of our practice.

Living Well Together supports young people in understanding the purpose behind expectations, promotes mutual respect, and encourages shared responsibility for the wellbeing of the whole boarding community. It has already contributed to a more collaborative atmosphere, improved communication, and a stronger sense of belonging among students and staff.

Looking ahead to 2026, we will continue to build on this relationship centred model, exploring how its principles can be further embedded and expanded as we shape our next strategic plan. A key priority will be examining how we can extend this approach beyond the Boarding Campus, particularly in supporting young adults as they transition into the next stage of their lives.

4. Older Person Services

With this strategic goal now achieved, we have begun the process of opening admissions to the Supported Living Service. Throughout 2025, we developed a comprehensive admissions policy to guide transparent, fair, and person-centred access to the service. During this period, we also commenced engagement with the HSE to identify individuals who may benefit from support through Reach Deaf Services.

Looking ahead, we have set a target of admitting two individuals in 2026, marking the beginning of a carefully phased and sustainable expansion of the Supported Living Service. This approach ensures we maintain high quality, specialised support while building the service steadily and responsibly.

5. National Chaplaincy for Deaf People

The review of the Chaplaincy Service continued throughout 2025, with a draft report completed and circulated to the steering committee for initial feedback. The Board will consider this report in 2026 and make decisions on the recommendations it contains.

The Chaplaincy remains an important and inclusive support service, available to all members of the Deaf Community regardless of religion, faith, or non-faith background. This commitment to accessibility and inclusivity continues to guide both the review process and the service's ongoing development.

Irish Sign Language (ISL) Strategy 2024-2027

A key strategic achievement this year was the development and delivery of an in-depth Deaf Awareness training programme, Beyond the Surface, presented to our Senior Management Team over two days by our ISL Manager in collaboration with Trinity lecturer and board member Carmel Grehan. The training was extremely well received and generated meaningful reflection and learning among the leadership team, strengthening organisational understanding of Deaf culture, language, and inclusive practice. This initiative represents an important step in embedding Deaf awareness at leadership level.

Building on this work, we have also developed ISL Culture and Practice, a foundational Deaf awareness and organisational training session designed specifically for new staff. The goal is to deliver this training on a bi-monthly basis, ensuring that employees joining the organisation are equipped with the knowledge and confidence to engage respectfully and effectively within an ISL environment. Co-presented by members of our interpreting and teaching teams, this programme supports a consistent and welcoming introduction to Deaf culture and communication.

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

Board Changes

In 2025, the organisation experienced significant changes at Board level with the resignations of Chair Nessan Vaughan and Board Director Pat Clavin. Their departure represented a considerable loss, as both brought exceptional expertise and deep knowledge in their respective areas. We remain deeply grateful for their invaluable contributions and dedicated service during their terms.

Despite these departures, the Board continued its planned recruitment process and, in 2025, welcomed a new Chair, Deirdre O'Keeffe, along with four new members: Caitriona Carton, Seamus Sheedy, Catherine Duffy, and Declan Treanor. Collectively, they bring significant expertise across psychotherapy, disability services, law, governance, and strategic development, further strengthening the Board's capability and perspective. Deirdre, who now leads the Board, brings extensive senior experience across the public sector, including roles in multiple Government departments and national agencies. Her background spans policy development, governance, and data analysis, supported by strong academic and professional qualifications.

Her breadth of experience, combined with her strategic insight and leadership capability, provides strong guidance to the Board in overseeing organisational performance and development.

At the beginning of 2026, we were pleased to further enhance the Board with the appointment of two additional members Lisa Hennessy and Chris O'Brien, bringing us back to full capacity. These developments ensure that we continue to prioritise strong succession planning and maintain robust, representative governance aligned with the organisation's long term strategic needs.

Update on services

St Joseph's and St Mary's Boarding Campus

Boarding Campus Annual Report 2025

A Year of Transformation, Growth, and Continuous Improvement

The year 2025 marked a period of significant development, cultural change, and continuous improvement across the Boarding Campus at St. Mary's and St. Joseph's. Our efforts centred on enhancing the living environment, strengthening staffing and leadership structures, and deepening our commitment to child led, relationship centred practice. Throughout this period of change, both Care Managers demonstrated strong collaborative leadership. They worked seamlessly together to model positive practice, support their teams, and guide the transition toward a more nurturing culture grounded in respect, emotional connection, and the active participation of young people. Their shared commitment provided stability during a transformative year and underpinned many of the developments described in this report.

Admissions and transitions throughout the year reflected the changing needs of families and the natural progression of young people through their educational journeys. At the beginning of 2025, the boarding campus had a total of 28, of these, 25 were children and young people, and 3 were adults over the age of 18. In June, several young people completed post primary education and exited the service, and others transitioned to schools closer to home. By August, eight new children and young people joined—four in each campus—bringing St. Mary's to 14 young people and St Joseph's to full occupancy at 17. By the end of the year, St. Joseph's had reduced to 16 following a family decision to transfer their child to a different school, and an admission meeting was held with a young person expressing interest in joining the service in early 2026.

Staffing developments played a major role in strengthening the overall functioning of the Boarding Campus. Four staff members left during the year, including one who transitioned to Supported Living, and two permanent vacancies remained—one in each campus. However, seven new staff members joined the team, including a Clinical Nurse Manager and additional travel escorts, which significantly enhanced clinical, supervisory, and operational capacity.

Opportunities for internal progression also emerged, with experienced team members stepping into acting management and leadership roles that supported continuity during a time of change. These leaders brought steady guidance, strong service knowledge, and a commitment to child centred care. The broader Boarding Management Team played an essential role in coordinating daily operations, supporting staff, and leading the introduction of new practices and expectations. Through this work, the management team learned valuable lessons about engagement, communication, and supporting staff through cultural change. Across both campuses, staff displayed flexibility, openness, and professionalism as new approaches were introduced, contributing to the development of a more positive and child focused culture.

One of the most significant cultural shifts in 2025 was the introduction of the Living Well Together guide, which replaced the traditional Code of Conduct and Boarding Rules. This new approach represents a move away from rule-based behaviour management toward a more positive, relationship centred model that is deeply child led. Living Well Together focuses on helping young people understand the reasons behind expectations, building mutual respect, and encouraging collaborative responsibility for the wellbeing of the community. To celebrate its launch, a campuswide competition invited children and young people to design an image representing the HEART values—Home, Empathy, Action, Respect and Together. The winning artwork, created by a young person in St Mary's Boarding Campus, will be professionally framed alongside the handprints of all young people across the Boarding Campus as a symbol of collective commitment and unity. While still at an early stage, the foundations laid in 2025 were strong, and the coming year will focus on embedding the HEART values into daily practice, supporting staff through reflective learning, and ensuring that boarding environments and routines reflect a genuinely child led way of living.

Enhancing the physical environment was another major focus of 2025, resulting in significant facility upgrades across the Boarding Campus. Through careful planning and collaboration between Senior Management, the Boarding Managers and the Property & Facilities team, multiple spaces were redesigned to support wellbeing, sensory regulation, creativity, and comfort. A purpose-built sensory regulation room was introduced, offering a calming, therapeutic space equipped with sensory lighting, an interactive bubble tube, beanbag seating, and blackout blinds. A fully immersive cinema and gaming room was created, featuring darkened walls, red theatre style curtains and wall sized projection, providing an inviting and atmospheric space for shared recreation. A dedicated art room was established to encourage creativity in a peaceful and structured environment, while an outdoor play area was developed to support exploration, motor development, and sensory needs.

Across the building, upgrades enhanced comfort and accessibility. Ground-floor washrooms were fully redesigned into a single, modern, large-format accessible space. A staff break room was introduced to promote staff wellbeing, and all communal and bedroom spaces were freshly painted. Existing rooms were repurposed thoughtfully, including transforming the former family room into a quiet visiting and TV room and updating the senior living room with a semi-private reading nook. The junior house also benefited from the addition of a new table tennis table, which quickly became a much-loved activity among young people. External improvements included the installation of new PVC doors and windows, significantly improving natural light, heat retention and energy efficiency. In St. Mary's, targeted improvements were initiated with plans for soft furnishing upgrades in 2026, and a new office was established in the junior unit to enhance staff visibility and responsiveness.

Training and professional development remained a central priority throughout 2025, ensuring high-quality and safe care. Staff completed a wide range of mandatory and specialist training, including Child Protection, Manual Handling, Fire Safety, First Aid and CPR, Safe Administration of Medication, Positive Behaviour Support, Trust in Care, driving safety, Epilepsy and Buccal Midazolam, ISL culture and practice, Therapeutic Crisis Intervention, Human Rights, and GDPR. One manager and one team leader successfully completed the Child Protection Train the Trainer programme, enabling the service to deliver these essential sessions inhouse from June 2026 onward, tailored to the specific needs of the Boarding Campus. In response to the increasing number of neurodiverse young people accessing the service, new training on complex needs and neurodiversity informed practice was added, improving staff confidence and enhancing the development of personalised support plans. Recognising growing concerns around digital safety, additional training in online safety was developed in collaboration with Barnardos and the National Youth Council of Ireland, informing the development of a new online safety policy for young people.

Looking back, 2025 was a transformational year for the Boarding Campus—marked by modernised facilities, strengthened staff teams, cultural renewal, and a heightened focus on safety, stability, and quality of care. The introduction of therapeutic spaces, the enhancement of daily environments, and the strengthening of child led practice have created a more supportive setting in which young people can thrive. With stable operations, strong staff engagement and no notifiable incidents during the year, the Boarding Campus enters 2026 in a strong and confident position. Our focus remains on delivering excellence, fostering a positive boarding experience, and continually improving the environments where young people live, learn, and grow.

Supported Living Service

A year of connection, empowerment, and community spirit

2025 has been a year defined by progress, learning, and memorable moments across the Supported Living Service. Our staff and the people we support embraced new opportunities, strengthened community connections, and worked together to continuously enhance how we deliver our service.

Throughout the year, we placed a strong focus on leadership development, reflective practice, and strengthening the systems that underpin safe and effective service delivery.

Our Practice and Policy teams also evolved. We welcomed Gemma Flynn, Practice Culture & Development Manager, and Tammana Joon, Policy Officer. Both brought immediate impact, contributing significantly to safeguarding developments and supporting policy implementation across the service.

Meaningful Experiences and Community Connection

2025 was a year rich with travel, adventure, and personal achievements. People we support enjoyed holidays to Lanzarote, Rome, Lourdes, Spain, rural Ireland, and cruise around the Mediterranean. Staff played an essential role in supporting these trips, helping create experiences that build independence, confidence, and lifelong memories.

Community involvement reached new heights. Many people attended evening classes with the Irish Deaf Society, and we proudly celebrated one person's achievement in becoming a Minister of the Eucharist at Emmaus Chapel in Deaf Village Ireland—an honour of great significance to her and to the wider community.

Staff Development and Learning

Our team continued to invest in their professional growth. Several staff members successfully completed the Level 6 Award in Advocacy with Southeast Technological University. Their commitment to ongoing development reflects the dedication across our service to continuous improvement.

Honouring Those We Lost

The year also brought moments of sadness. We said goodbye to Barry Wickham, a wonderful man whose humour, warmth, and joy touched everyone who knew him. His memory continues to bring smiles and stories within our community.

We also honoured Anne Murphy, a lifelong advocate for the Deaf and Deafblind community. A special memorial event was held, including the planting of a cherry blossom tree in Deaf Village Ireland. Family, friends, and staff gathered to celebrate her remarkable life and impact.

Strengthening Our Service

Throughout 2025, we focused on improving our internal systems, with particular attention to risk management, roster development, and enhanced communication across teams. These improvements support safer, more consistent, and coordinated care.

As the Service Administration Team expanded, they enabled Supported Living teams to spend more person-centred time with the people we support. This reduction in administrative burden has given Support Managers increased capacity for meaningful engagement and ensuring individual needs are met.

We also undertook a comprehensive review of how we access, record, and manage all incidents across the service — including Falls, General Incidents, Medication Errors, ABCs, and Complaints. This work has strengthened our oversight, improved the consistency of our reporting pathways, and ensured that follow-up actions are timely, transparent, and aligned with best-practice standards.

In addition, several staff members represented our service at national events during the year, including The Wheel Annual Conference and the HSE Integrated Healthcare Conference. Their participation supported ongoing learning, sector engagement, and the sharing of best practice, bringing fresh insights back to our teams.

In the final quarter of 2025, we developed a Quality-of-Life Audit, which will be actively rolled out throughout 2026. This tool will help us gain deeper insights into the supports we provide and identify priority areas for further enhancement.

National Chaplaincy for Deaf People

Alongside our ongoing pastoral work—including home visits, hospital visits, and spiritual support for members of the Deaf community—the following represent some of the key highlights from the past year:

Chaplaincy Service Highlights – Republic of Ireland

Active Church Ministry

We are delighted to share that four new members of the Deaf Community have joined us as Ministers of the Word and Eucharistic Ministers. Their commitment represents a meaningful contribution to our faith community. To prepare for these roles, all four completed a ministry course designed to deepen their understanding of their responsibilities and the significance of their service within the Deaf community.

Holy Family School for the Deaf

We celebrated a beautiful year of Sacraments for the students in the Holy Family School for the Deaf. In April, one candidate was baptised in Emmaus Chapel and later joined her classmates to receive her First Holy Communion in June. We also congratulate the students who received the Sacrament of Confirmation in April. It has been a joy and privilege to witness these young people grow and flourish in their faith.

Rome 2025

Last year, eleven Irish pilgrims travelled to Rome to join a Deaf group from the USA for the *Pilgrims of Hope* Jubilee. To ensure full accessibility, the group was accompanied by two ISL interpreters. This was made possible through dedicated community fundraising efforts—from bingo afternoons to post Mass refreshments—which successfully covered all interpreter travel and accommodation costs. We are deeply grateful to everyone whose generosity made this meaningful journey possible.

Knock 2025

We were delighted to see such a strong turnout for our annual pilgrimage to Knock. Many members of our group stayed at the Knock House Hotel for three nights, enjoying the peaceful surroundings and the prayerful atmosphere of the Basilica. We were also pleased to welcome many day-trippers from across the West and North. It was a spiritually uplifting experience for all who attended.

Lourdes 2025: Faith in Action

It was inspiring to see so many young Deaf volunteers step forward as new helpers with the Dublin Diocesan Pilgrimage to Lourdes. After completing a training day organised by Fr. Paddy Boyle, these volunteers dedicated a week to supporting others—an experience many described as deeply enriching.

Amid the joy, laughter, and moments of reflection, new friendships flourished. Several Deaf pilgrims stayed in the Accueil for specialised care, and all expressed sincere gratitude for the presence of both Deaf and hearing helpers whose teamwork ensured accessible communication and a strong sense of community throughout the pilgrimage.

Remembrance Service

In November, we hosted a special Remembrance Mass for bereaved families, honouring loved ones who passed away during the year. Beyond the spiritual significance of the service, it provided a meaningful opportunity for the Deaf community to come together, reconnect, and support one another.

Our Ongoing Mission at Emmaus Chapel

Emmaus Chapel continues to serve as a spiritual home for both the Deaf and hearing communities. We host regular Saturday Vigil and Feast Day Masses and remain committed to offering ongoing pastoral and spiritual care, including home visits and hospital visits for those in need of comfort, prayer, and companionship.

Chaplaincy Service Highlights - Northern Ireland

Throughout the year, the chaplain in the North of Ireland continued to provide extensive pastoral and liturgical support across the dioceses of Down and Connor, Derry, Armagh, Dromore and Clogher, ensuring that Deaf Community members had regular and meaningful access to sacramental and spiritual life.

In Down and Connor, she worked closely with Fr Patrick Devlin to deliver a weekly signed Sunday Mass in Belfast, both in person and online. A monthly dedicated Mass for the Deaf Community, followed by a meal, continued to offer valuable opportunities for community connection. The chaplain provided signed interpretation at key diocesan liturgies, including the Solemn Novena to Our Lady of Perpetual Help in Clonard, the Chrism Mass and the Mass for the repose of Pope Francis. The annual Mass in Crossgar was well attended, and during Lent he led a weekly Night Prayer in St Matthew's Church, incorporating prayer intentions submitted by Deaf community members. The year also included supporting jubilees for two long serving priests associated with the Deaf Chaplaincy and reestablishing engagement with Cregagh Primary School's PHU.

In Derry, Fr Sean O'Donnell was formally appointed as the diocesan chaplain for the Deaf Community. The chaplain supported him during his installation Mass by providing interpretation and continued her longstanding ministry in the region by signing Mass in Dungiven at Easter and Christmas. She facilitated a well attended Chaplaincy review meeting and maintained regular engagement with the North West Deaf Community.

In Armagh, the bi-monthly Deaf Community Mass continued under Fr Garrett Campbell, accompanied by refreshments that helped sustain community connection. A small number of new attendees joined during the year, indicating gradually increasing engagement.

In Dromore, while the Newry and Mourne Deaf Club has not yet resumed its Mass schedule, the chaplain continued to support the community by leading the Stations of the Cross on Holy Saturday in Omeath, offering a Communion Service in Newry to honour deceased members and participating in gatherings throughout the year, including the club's Christmas meal.

In Clogher, she signed at the annual Novena of Hope in the Graan, Enniskillen, and reconnected with Deaf individuals in the wider area with a view to reestablishing regular Masses. A positive and well attended Mass was celebrated in November, with plans to hold at least two more in the coming year.

Across all dioceses, core chaplaincy duties continued consistently. These included bringing Holy Communion to those who are housebound, elderly, unwell or in residential care; visiting individuals in hospital or after bereavement; attending wakes and funerals; and providing pastoral support to those experiencing isolation. Daily communication with community members—primarily by text, but also via post and video call—remained an important part of this ministry. The chaplain also produced and distributed a regular newsletter, which continues to be highly valued.

To mark the Year of Hope, the chaplain collaborated with couples from Derry and Belfast to record the official prayer in ISL and BSL, sharing the videos via QR code. There are plans to further develop prayer video resources in 2026.

HUMAN RESOURCES

Workforce Overview – 2025

In 2025, Reach Deaf Services continued to be supported by a dedicated and diverse workforce committed to delivering high-quality services. The HR Department played a central role in supporting both operational delivery and organisational governance, ensuring the organisation remained compliant, well-resourced, and people-focused throughout the year.

The Reach Deaf Services HR Department delivered comprehensive end-to-end HR support, overseeing all aspects of the employee lifecycle from recruitment to retirement. This included workforce planning, recruitment and onboarding, learning and development, employee relations, performance management, wellbeing, and exit processes. HR also provided consistent advice and support to management and staff, supporting effective decision-making and positive employee relations.

Throughout 2025, HR ensured that all policies, procedures, and practices were aligned with employment legislation, organisational values, and HR best practice. A strong emphasis was placed on compliance, fairness, and employee wellbeing, while also supporting organisational change and service continuity.

Overall, the HR function remained a key enabler of organisational stability and service delivery, supporting managers and staff in navigating operational demands while fostering an inclusive, and compliant workplace.

Reflecting on 2025

2025 was a year of targeted focus across several key HR priority areas. While recruitment demands reduced towards the latter part of the year, significant attention was directed towards strengthening policy/process development and ensuring compliance with best practice and regulatory requirements.

In addition to core HR operations, the department led and supported several key organisational projects, including the rollout of the auto-enrolment pension scheme (MyFutureFunds), CORU registration for Social Care Workers, and the implementation of the second phase of the WRC pay agreement. HR also provided continuous support concerning the rollout of the OneTouch Health system to all service departments.

Below are the key areas of focus, initiatives and activities undertaken by the HR Department throughout 2025.

Recruitment Activity

2025 was a busy year on the recruitment front, but on a positive note, our services did see a reduced demand on recruitment towards the end of the year.

In 2025, we held recruitment drives for positions such as, Staff Nurse, Operations Administrator, HR Manager, Policy Officer, Part-time Accounts Assistant, Transport Escort and General Maintenance Worker. Recruitment was also continuous throughout the year for our Support & Social Care positions.

Throughout 2025, a total of 16 resignations were recorded across departments. These vacancies were subsequently filled across a range of roles, including Transport Escort, Support and Social Care Workers, HR Manager, Policy Officer, fixed term Staff Nurse, Operations Administrator, and a specified-purpose General Maintenance position.

Headcount/Structure

By the end of 2025, Reach Deaf Services had a total headcount of 120 employees, comprising 78 female and 42 male staff members. Deaf employees accounted for 38 members of staff, representing 31.6% of the overall workforce, reflecting the organisation's continued commitment to inclusive employment practices. During 2025, 16 staff were hired across various departments and there were 16 resignations recorded.

Training & Personal Development

In 2025, Reach Deaf Services maintained a strong focus on training and development across multiple areas of service delivery.

During the year, HR delivered a series of internal workshops for members of the management team, covering key areas including employee grievance and complaint management, disciplinary process, onboarding, Induction, probation processes, performance and development plan, and performance improvement plan procedures and process.

Our usual schedule of mandatory employee training continued throughout the year covering key areas such as Safeguarding of Adults & Child Protection training, Medication Management, Manual & People moving and handling training, alongside the introduction of some new HSEland based online modules for some departments and a new online interactive GDPR awareness training for all departments.

Ongoing Mandatory Training Areas

The following mandatory trainings were delivered, monitored & maintained throughout the year: Medication Management and Administration Training, Safeguarding of Children & Adults, First Aid AED/CPR Response Training, Manual & People Moving handling Training, HSEland online training in Infection Prevention & Control, Hand Hygiene, National Consent Policy Training, Fundamentals of GDPR, HIQA Human Rights Training, Assisted Decision Making Training.

In addition, in-person toolbox talk training sessions were conducted in the Community Service User Finance Policy and the Trust in Care Policy.

Internal Process Improvements

During 2025, the HR Department implemented a number of internal process improvements to enhance consistency, efficiency, and compliance across HR operations and service departments. Key initiatives included:

- Performance Management Enhancements: We developed supporting materials including a Staff Performance Journey Engagement Guide, Performance Development Plan booklet, and Performance Improvement Form/workflow to strengthen the performance management process.
- Onboarding and Probation process were reviewed and improved. We are currently creating a clear induction booklet for all roles, developing a standard probationary

review assessment form, and providing guidance and support to managers to ensure consistent compliance.

- Grievance and Disciplinary process/procedures were also reviewed. HR developed a standard process map for grievance management and procedures, informal grievance process flow and step by step guide in disciplinary process.

- Standard Operating Procedures (SOPs) are also being developed for key service areas, covering grievance management, disciplinary procedures, informal grievance process, performance development workflows, performance improvement, statutory leave process etc.

These initiatives have strengthened governance, supported managers in applying HR processes consistently, and enhanced the overall employee experience.

HR Projects in 2025

WRC Pay Agreement

In 2023, Reach Deaf Services were informed of a WRC pay agreement increase negotiated between unions and the Government in relation to Section 39's. The organisation was able to apply the second phase of such during the November 2025 payroll period.

One Touch Health System

Throughout the year, HR has continued to update the records and provided support in the rollout and implementation of the system to improve efficiency, data accuracy, and reporting capabilities. Currently a project manager is being sourced to manage the full implementation and rollout of the system.

Auto Enrolment Pension Scheme

During 2025, Reach Deaf Services successfully implemented the My Future Funds auto-enrolment pension scheme across all eligible staff in line with legislative requirements.

HR arranged external & internal training sessions, guidance and letters to ensure staff understood the scheme, contribution rates, and opt-out options. Contributions were accurately processed through the payroll system from the designated start date.

Policy Review & Updates

In 2025, the HR Department reviewed and updated key HR policies to ensure compliance with new legislation and align with best practice, strengthening governance and supporting consistent application across the organisation. These include Garda vetting policy, complaint policy, employment permit policy, domestic abuse policy, staff handbook, service user complaint policy etc.

Summary

2025 was a successful year for the HR Department, marked by significant progress in strengthening internal processes, enhancing staff development, and ensuring compliance with regulatory and organisational standards. Overall, the HR Department has contributed to creating a more efficient, compliant, and supportive workplace, laying a strong foundation for continued growth and excellence in 2026.

ISL Team

2025 has been a year of consolidation, growth, and continued momentum for the ISL Team at Reach Deaf Services. Building on the progress of recent years, our ISL classes have gone from strength to strength, with the new curriculum now firmly embedded across the organisation. This structure has brought greater consistency to teaching and learning, ensuring staff are supported to develop their ISL skills in a clear and progressive way.

A significant milestone this year was the development of a comprehensive Student Handbook, outlining expectations, standards, and learning requirements for participants. This resource has strengthened the overall quality of our programme while supporting learners to take ownership of their progress.

During ISL Awareness Week in September, we were delighted to present certificates to students who successfully completed their courses. The event was a tremendous success, welcoming strong attendance from across our services as well as the wider community. The atmosphere throughout was one of celebration and connection, highlighted by a creative table quiz that sparked real engagement, fun, and laughter. Feedback was overwhelmingly positive, reinforcing the importance of shared spaces where ISL and Deaf culture can be experienced and celebrated together.

We also held a 'Living Well Together' poster competition in our boarding campus, with the winning poster presented by our CEO during our ISL celebrations. The presence of our young people added greatly to the occasion, creating a vibrant atmosphere that reflected the strong sense of community within Reach Deaf Services.

In line with our commitment to succession planning, members of the ISL Team are now undertaking training to support the future delivery of these programmes across the wider organisation. Our interpreters have completed targeted preparation for this role, and our presenters are working in partnership with a Deaf trainer to ensure the training remains grounded in lived experience and professional expertise. We look forward to rolling out Beyond the Surface organisation-wide in summer 2026.

Our digital presence has also continued to flourish. Since launching ISL Craic, our Instagram platform dedicated to sharing signs and promoting Deaf culture, our following has grown to nearly 2,000. Engagement from both staff and the wider community has been exceptional, demonstrating a clear appetite for accessible, creative ways to keep ISL visible in everyday life.

As our work continues to expand, we are increasingly mindful of the need to balance ambition with sustainability. While there are many exciting projects in the pipeline, the team remains focused on managing growth responsibly, making the best use of available resources, and protecting staff wellbeing to ensure the long-term success of our provision.

The achievements of 2025 reflect the energy, professionalism, and collaboration of the ISL Team. Together, we have strengthened the foundations for ISL across the organisation and created meaningful opportunities for connection through language.

Looking ahead to 2026, we are excited to build on this progress, continuing to grow our programmes while ensuring that ISL remains visible, valued, and central to life at Reach Deaf Services.

IT Management

During 2025 Reach Deaf Services continued its Digital Transformation program of work across all areas of IT including applications, infrastructure and services. Laying down strong foundations as critical building blocks to the next steps of transformation, 2025 saw a standardisation across licensing of software and migrations of data and services to the cloud. Once complete, the organisation, from an IT perspective, will be a cloud-only organisation offering a level of service and mobility to staff and the individuals and families that avail of our services. All of this work is done with a clear focus on security, process improvement, quality and ease of use and access for all staff.

Achievements through the year include a new backup infrastructure implementation, migration of all data to the cloud, streamlining of our Microsoft licensing and a change of our mobile service provider (which is ongoing) bringing cost and process efficiencies to the organisation.

We continue to develop and roll out aspects of the OneTouch Health platform which will become the primary staff application to support daily activities and normal operation.

A clear IT strategy that supports the organisation and its 5 year plan, is in place and has been costed to ensure that we operate in line with funding while still ensuring we adopt and implement all requirements around our charitable status and the necessary IT standards around GDPR and IT security compliance. This has defined a future workstack focusing on IT security, end user devices, improved access to the cloud from campus locations, a governance, risk & compliance platform to name but a few.

Property and Facilities

Student Accommodation

In 2025, the student accommodation achieved near full occupancy during the academic semesters, with summer occupancy at approximately 70%. Increasing utilisation remains a priority for 2026 to ensure maximum use of the facilities and continued financial sustainability.

The accommodation surplus increased significantly—from €95,635 to approximately €180,000. This growth is primarily attributable to the expansion of accommodation

capacity undertaken in Summer 2024 and January 2025. The additional units generated increased revenue, directly contributing to the higher surplus. Importantly, all surplus generated through accommodation operations is reinvested into the organisation to enhance services and support.
Minor renovations were completed during the year to ensure the building remains comfortable, safe, and of a high standard for tenants.

Tenant Survey
A tenant survey was carried out in 2025 and compared with the results from 2024. Overall, the 2025 findings show meaningful improvements across most areas, particularly:

- Overall accommodation satisfaction
- Quality of cleaning services
- Likelihood of recommending the accommodation to others

These positive changes reflect the impact of targeted service improvement efforts implemented between the two survey periods.
The introduction of Resident Assistants has also strengthened student relationships and improved communication between tenants and the Accommodation Department, contributing to a more supportive and responsive living environment.

Summer Renovation Programme
During Summer 2025, the Property and Facilities Team successfully delivered a minor renovation programme within tight timelines. These works transformed existing spaces into a modern, comfortable, and specialised boarding environment.

A similar programme of enhancements is planned for Summer 2026 at the girls' boarding campus.

Team Development
We were pleased to welcome Darwin Zapata to the team in 2025. Staff development remained a strong focus throughout the year, with several team members completing key training programmes including ISL Level 2 and Leadership and Management.

National Deaf Village Sports & Leisure Company (NDVSLC)

Following the extensive work undertaken by the NDVSLC Board throughout 2024 and into 2025 to ensure that the Inspire Fitness Centre operates as an effective and financially sustainable business, a General Manager was appointed to lead the day-to-day operations and deliver on the improvement plan.

To further strengthen governance and oversight, Reach Deaf Services established a Steering Committee for a period of one year. The purpose of this committee is to oversee the implementation of a robust governance structure, ensuring clear accountability and full oversight by the parent organisation. This work is intended to support long term stability, enhance operational standards, and align the Inspire Fitness Centre with the broader strategic objectives of Reach Deaf Services.

Risk Management

A full review of the Risk Management Policy and associated processes took place in 2025. As part of this work, we fully aligned our risk categories with the HSE framework and implemented the HSE Risk Register across the organisation. We also reviewed our organisational risk appetite, and the Board approved a medium-level risk appetite for the organisation. This reflects our commitment to supporting people to take positive, informed risks as part of person-centred practice.

Risk Management meetings continue to take place every six weeks, where high-level risks are reviewed and discussed with all managers. This collaborative approach ensures that risks are considered from all perspectives and that, where risks span multiple areas, managers are aware and able to support each other in addressing them effectively.

Grants programme

While the final round of the Grants Programme concluded in 2024, some of the grants were recognised in 2025. We continued to receive progress reports from the successful applicants throughout 2025, in line with the terms and conditions of the programme.

The Grants Programme has supported a wide range of valuable initiatives that may not have been possible without this funding. These include:

- Youth programmes promoting integration, confidence building, and increased awareness within the wider community
- Research examining the healthcare experiences and accessibility challenges faced by the Deaf community
- Expansion of sign language interpreting supports for non-national Deaf individuals
- Film production projects and opportunities for career development in television and media

In every instance, the funded projects have enhanced the visibility of the organisation's work and strengthened our brand presence both within the Deaf community and in the broader public sphere.

Looking forward

The year 2026 will be a pivotal period as we begin preparing for the development of our next organisational strategy. Meaningful engagement with the Deaf community will be essential to ensure that our future direction reflects not only the current needs of the community but also the emerging needs of the years ahead.

This strategic planning process must also align with evolving government policy on supported living. As such, continued collaboration, engagement, and partnership with key stakeholders will be critical in shaping, developing, and ultimately delivering an expanded and sustainable service. Our focus for 2026 will be on listening, planning, and laying the foundations for a strategy that is community-driven, future-focused, and aligned with national policy frameworks.

Challenges for 2026

Funding continues to be a significant challenge for the organisation, as it was in the previous year. Throughout 2024 and 2025, we engaged closely with the HSE regarding the allocation of funding for the governance area of the service. While the position remains largely unchanged, we have experienced more constructive engagement during this period, which is encouraging.

However, despite this positive dialogue, formal appointment of one area has not been secured. This ongoing uncertainty continues to limit our ability to progress the service in line with identified needs and planned developments.

We remain hopeful that this issue can be resolved in 2026, enabling greater stability and allowing us to move forward confidently with service expansion and improvement.

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, the provision of student accommodation generated income of €657,372 in 2025 (2024: €433,068).

This contributed to the head office operation recording a deficit of €182,682 before depreciation (2024: deficit €40,913).

The historical 2023 HSE business cases were signed off during 2025 which generated a small surplus of €6,233 for the Supported Living Service (2024: deficit €612,664).

The performance of the subsidiary undertaking was a deficit of €323,930 (2024: deficit €337,467) which reflected the introduction of increased governance and restructuring costs.

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 eleven.

Trustees serve a term of three years with an option to renew for a further second or third term. Nessan Vaughan took over the position of Chairperson on 31 March 2022 and resigned after serving his term on the 31 March 2025. The Archbishop appointed Deirdre O'Keeffe from 01 April 2025.
Currently, the board of trustees has 9 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.

Governance

In 2025, 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 was submitted to the Charities Regulator in 2025 and is currently under review. We expect that this will be approved in early 2026.

GDPR

In 2025, we extended the contract of Data Trails to continue acting as our Data Protection Officer. Throughout the year, we worked closely with Data Trails to strengthen and enhance our GDPR compliance framework across the organisation.

This work included the rollout of GDPR training for the Senior Management Team and staff, which will continue into 2026 to ensure consistent awareness and best practice. Several key Data Protection Impact Assessments (DPIAs) were also completed, including assessments relating to the use of Irish Sign Language (ISL), the implementation of a new roster and care management system, and the development of an updated Privacy Statement.

We will continue this important work into 2026, focusing on the development of further required DPIAs and ensuring the ongoing maintenance and updating of our Register of Processing Activities.

Policy Reviews

Following the comprehensive policy review completed in 2024—enabled by the appointment of a dedicated Policy Officer—all organisational policies are now fully aligned with the requirements set out in our Service Level Agreements, relevant legislation, regulatory standards, and sector best practice. This work has significantly strengthened our governance framework and has ensured greater consistency, clarity, and compliance across the organisation.

A dedicated committee is currently reviewing how these policies are summarised and translated into Irish Sign Language (ISL) to ensure clear and equitable access for both staff and the people we support. The committee is prioritising policies for translation and working toward a phased rollout across the organisation, supporting improved understanding, communication, and accessibility for all stakeholders.

Safeguarding

Safeguarding continues to be a top organisational priority. Building on the Designated Officer training delivered in 2024, we have further strengthened our internal safeguarding capacity by training one Manager and one Team Leader through a Child Protection *Train the Trainer* programme. This will enable us to deliver safeguarding training inhouse, tailored specifically to the needs of the Boarding Campus.

Towards the end of 2025, we identified staff across different areas of the organisation to take on the role of Designated Liaison Persons (DLPs) and training for this will take place in early 2026.

This initiative will ensure that each department has a trained DLP in place, enhancing our organisational response structure and ensuring that safeguarding concerns are managed consistently, effectively, and in line with best practice.

Internal Auditors

The contract for internal audit services with RMIA Outsource Ltd T/A Internal Audit Services concluded during 2024. Following a procurement process managed through the Office of Government Procurement (OGP), Crowe Ireland Limited has been appointed as the new internal audit provider.

The internal audit function continues to be a vital component of our governance framework. It provides independent assurance on the effectiveness of internal controls, governance arrangements, and risk management processes, supporting the organisation in maintaining robust oversight and accountability.

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 operates a 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 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 01 April 2025)
Nessan Vaughan (resigned 31 March 2025)
Rosemary Grant

Trustees' annual report
for the financial year ended 31 December 2025

Company Secretary

Catriona Carton (appointed 3 November 2025)
Mary Stringer (resigned 3 November 2025)

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 2022.

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	Chief Executive Officer
Declan Kenny	Financial Controller
Linda Tierney	Head of Support Services

Board Meetings

During 2025 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 Reference 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.

The Board had two retirements throughout the year: Nessan Vaughan (Chairperson) and Patrick Clavin. There were 5 appointments during 2025. Deirdre O'Keeffe took on the role of Chairperson following the resignation of Nessan Vaughan with Caitriona Carton, Seamus Sheedy, Catherine Duffy and Declan Treanor taking up trustee positions.

Name	Position	Meetings attended
Nessan Vaughan	Chairperson	2/7 resigned 31 March
Deirdre O'Keeffe	Chairperson	5/7 appointed 01April
Rosemary Grant	Trustee	6/7
John Cleere	Trustee	6/7
Pat Clavin	Trustee	6/7 resigned 08 December
Emma Foley	Trustee	5/7
Carmel Grehan	Trustee	5/7
Declan Treanor	Trustee	3/7 appointed 23 June
Caitriona Carton	Trustee	3/7 appointed 22 September
Seamus Sheedy	Trustee	3/7 appointed 22 September
Catherine Duffy	Trustee	2/7 appointed 22 September

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 Finance, Audit and Risk committee met on 7occasions during 2025. 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	5/7
Deirdre O'Keeffe	Trustee	5/7 appointed 01 April
Nessan Vaughan	Trustee	2/7 resigned 31 March

Declan Treanor	Trustee	2/7 appointed 23 June
Catherine Duffy	Trustee	1/7 appointed 22 September

HR Committee

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

The HR Committee meets on an as needed basis and at minimum twice per year. During 2025, the committee met only once due to the absence of an available board member for the majority of the year. This gap in membership was addressed toward the end of 2025 when Seamus Sheedy joined the committee as a board member and took on the role of Chairperson.

The HR Manager prepares and presents all relevant documentation to the committee, ensuring that HR practices and processes remain consistent and aligned with organisational standards. The CEO also attends committee meetings, providing oversight and ensuring that HR matters are integrated within the wider organisational governance framework.

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

Name	Position	Meetings attended
Seamus Sheedy	Committee Chairperson and Trustee	1/1 appointed 22 September
Anne Coogan	Independent Member	1/1
Caroline McGrotty	Independent Member	1/1

Safeguarding, Protection and Welfare Policy Committee

The Safeguarding, Protection and Welfare Policy Committee met 4 times in 2025 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	4/4
Nessan Vaughan	Trustee	1/4 resigned 31 March
Caitriona Carton	Trustee	1/4 appointed 22 September
Andrew Fagan	Independent Member	4/4
Sylvia Nolan	Independent Member	4/4

Governance, Strategy and Organisational Development Committee

In 2025 this committee met four times during the year.

The focus of the committee's work in 2025 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
- Oversight of GDPR compliance

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	4/4
Emma Foley	Trustee	3/4
Carmel Grehan	Trustee	4/4
Nessan Vaughan	Trustee	1/4 resigned 31 March

Communications Committee

The Communications Committee was established to oversee the implementation of the ISL Strategy and to ensure that the organisation remains committed to full and transparent access through Irish Sign Language. The committee meets at least twice per year and provides strategic oversight on ISL accessibility, communications standards, and the ongoing development of inclusive practices across the organisation.

Name	Position	Meetings attended
Carmel Grehan	Committee Chairperson and Trustee	2/2
Caoimhe O'Connell	Trustee	2/2
Callum Smyth	Trustee	1/2

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 school which had been ongoing since 2016 was completed. Reach Deaf Services received €1.49m for the sale, €750k of which the Board agreed would be ring fenced to be utilised through the grant process for the wider Deaf Community.

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.

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 should funds arise from any future 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.

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.

Auditor

The auditors, Forvis Mazars, Chartered Accountants and Statutory Audit Firm, are in their final year of appointment. A procurement process will be undertaken through the Office of Government Procurement (OGP) to appoint new auditors.

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

D O'Keeffe

Deirdre O'Keeffe
Trustee

Rosemary Grant

Rosemary Grant
Trustee

Date: 18th May 2026

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 the Companies Act 2014.

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

- select suitable accounting policies for the group and company 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.

D O'Keeffe
Deirdre O'Keeffe
Trustee

Rosemary Grant
Rosemary Grant
Trustee

Date: 18th May 2026

**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 2025, 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 2025, 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 31, 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.

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: 29 May 2026

Consolidated Statement of Financial Activities, incorporating the income & expenditure account

for the financial year ended 31 December 2025

	Notes	2025 Unrestricted Funds €	2025 Restricted Funds €	2025 Total Funds €	2024 Total Funds €
Income:					
Charitable activities	5	-	7,109,813	7,109,813	6,245,201
Donations and legacies	6	-	11,630	11,630	65,990
Other trading activities	7	1,937,956	-	1,937,956	1,710,843
Other income	8	4,727	115,042	119,769	199,334
Total income	4	1,942,683	7,236,485	9,179,168	8,221,368
Expenditure:					
Charitable activities	9	703,832	7,573,311	8,277,143	7,823,547
Other expenses	10	1,604,495	13,373	1,617,868	1,606,813
Total expenditure		2,308,327	7,586,684	9,895,011	9,430,360
Net expenditure before gains	11	(365,644)	(350,199)	(715,843)	(1,208,992)
Revaluation gains	15	1,006,242	-	1,006,242	
Net income/(expenditure)		640,598	(350,199)	290,399	(1,208,992)
Reconciliation of funds:					
Total funds brought forward		15,408,288	206,019	15,614,307	16,823,299
Net income/(expenditure)		640,598	(350,199)	290,399	(1,208,992)
Transfers between funds	22	(351,314)	351,314	-	-
Total funds carried forward	22	15,697,572	207,134	15,904,706	15,614,307

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 40 to 64 form part of these financial statements.

Consolidated Statement of Financial Position
As at 31 December 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	14		**13,486,917**		13,700,243
Investment property	15		**1,950,000**		943,758
			15,436,917		14,644,001
Current assets					
Debtors: amounts falling due within one year	17	**450,472**		429,406	
Cash and cash equivalents	18	**1,238,074**		1,838,007	
		1,688,546		2,267,413	
Current liabilities					
Creditors: amounts falling due within one year	19	**(1,220,757)**		(1,297,107)	
Net current assets			**467,789**		970,306
Net assets			**15,904,706**		15,614,307
Funds					
Unrestricted funds	22		**10,890,879**		11,537,918
Restricted funds	22		**207,134**		206,019
Revaluation reserves	22		**4,806,693**		3,870,370
Total funds			**15,904,706**		15,614,307

The notes on pages 40 to 64 form part of these financial statements.

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

D O'Keeffe

Deirdre O'Keeffe
Trustee

Rosemary Grant

Rosemary Grant
Trustee

Date: 18th May 2026

Company Statement of Financial Position

As at 31 December 2025

	Notes	2025 €	2025 €	2024 €	2024 €
Fixed assets					
Tangible assets	14		**6,907,547**		7,068,028
Financial assets	16		**100**		100
Investment property	15		**1,950,000**		943,758
			8,857,647		8,011,886
Current assets					
Debtors: amounts falling due within one year	17	**8,205,684**		8,128,817	
Cash and cash equivalents	18	**1,205,064**		1,646,527	
		9,410,748		9,775,344	
Current liabilities					
Creditors: amounts falling due within one year	19	**(1,033,456)**		(1,166,621)	
Net current assets			**8,377,292**		8,608,723
Net assets			**17,234,939**		16,620,609
Reserves					
Unrestricted funds	22		**13,118,150**		13,460,757
Restricted funds	22		**207,134**		206,019
Revaluation reserves	22		**3,909,655**		2,953,833
Total funds			**17,234,939**		16,620,609

The notes on pages 40 to 64 form part of these financial statements.

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

D O'Keeffe

Deirdre O'Keeffe
Trustee

Rosemary Grant

Rosemary Grant
Trustee

Date: 18th May 2026.

Consolidated Statement of Cash Flows
For the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net expenditure		**(715,843)**	(1,208,992)
Depreciation	14	**392,577**	399,548
(Increase)/Decrease in debtors		**(21,068)**	404,521
Decrease in creditors		**(76,349)**	(404,606)
Net cash used in operating activities		**(420,683)**	(809,529)
Cash flows from investing activities			
Proceeds from sale of tangible assets		**-**	-
Acquisition of tangible assets	14	**(179,250)**	(123,246)
Net cash used in investing activities		**(179,250)**	(123,246)
Net decrease in cash and cash equivalents		**(599,933)**	(932,775)
Cash and cash equivalents at beginning of financial year		**1,838,007**	2,770,782
Cash and cash equivalents at end of financial year		**1,238,074**	1,838,007
Cash and cash equivalents end of financial year comprises:			
Cash at bank and in hand	18	**1,238,074**	1,838,007
Cash and cash equivalents at end of financial year		**1,238,074**	1,838,007

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 40 to 64 form part of these financial statements.

Notes to the financial statements

For the financial year ended 31 December 2025

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.

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 increase in total funds for the year totalled €614,330 (2024: net decrease €870,048).

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 2025

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 and leasehold 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 and leasehold 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 2025

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 revaluation reserves.

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 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.

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.

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 accounting judgements

In the process of applying the group's accounting policies, management has made the following judgments, apart from those involving estimation which are detailed at (b) below, 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 €716k (2024: deficit €1.2m), of which a deficit of €366k was unrestricted in nature (2024: deficit €617k) and a deficit of €350k was restricted in nature (2024: deficit €592k).

At 31 December 2025, the Group had unrestricted funds, excluding revaluation reserves, of €10.9m (2024: €11.5m) and restricted funds of €207k (2024: €206k). 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.

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:

3. Significant judgement and estimates (continued)

(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 2025, 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 €208,409 (2024: €125,052).

(c) Valuation of freehold and leasehold properties

The group carries its freehold and leasehold 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 and leasehold properties.

(d) Valuation of investment properties

The group carries its investment properties at fair value, with changes in fair value being recognised in the revaluation reserve. The fair values are determined by independent professional valuers using recognised valuation techniques. During the year, an independent professional valuation was carried out in May 2025 by Ascot & Co Certified Valuers Limited. Based on this valuation, a revaluation gain of €1,006,242 was recognised in respect of the investment properties. 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 2025

4. Geographic analysis of income

Income was derived from:

	2025	2024
	€	€
Republic of Ireland	**9,179,168**	8,221,368
Outside the Republic of Ireland	-	-
	9,179,168	8,221,368

5. Income from charitable activities

	2025 Restricted Funds €	**2025 Total Funds €**	2024 Restricted Funds €	2024 Total Funds €
Government grants (see below)	**7,109,813**	**7,109,813**	6,245,201	6,245,201
	7,109,813	**7,109,813**	6,245,201	6,245,201

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 2025**
HSE - CHO2	Core funding	Supported Living Service (SLS)	530,715	530,715
HSE - CHO6	Core funding	Supported Living Service (SLS)	2,231,364	2,231,364
HSE - CHO7	Core funding	Supported Living Service (SLS)	741,515	741,515
HSE - CHO8	Core funding	Supported Living Service (SLS)	541,149	541,149
HSE - CHO9	Core funding	Boarding and 1 SLS service user	3,065,070	3,065,070

Notes to the financial statements
For the financial year ended 31 December 2025

6. Income from donations

	2025 Unrestricted Funds €	**2025 Restricted Funds €**	**2025 Total Funds €**	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €
Donations	-	11,630	11,630	-	65,990	65,990
	-	11,630	11,630	-	65,990	65,990

7. Income from other trading activities

	202 Unrestricted Funds €	**2025 Restricted Funds €**	**2025 Total Funds €**	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €
Membership fees	**942,438**	**-**	**942,438**	961,617	-	961,617
Retail sales	**3,979**	**-**	**3,979**	513	-	513
Rental income	**930,313**	**-**	**930,313**	655,012	-	655,012
Guest fees	**59,781**	**-**	**59,781**	87,086	-	87,086
Miscellaneous	**1,445**	**-**	**1,445**	6,615	-	6,615
	1,937,956	**-**	**1,937,956**	1,710,843	-	1,710,843

8. Other income

	2025 Unrestricted Funds €	**2025 Restricted Funds €**	**2025 Total Funds €**	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €
Chaplaincy income	**-**	**115,042**	**115,042**	-	**117,697**	**117,697**
Miscellaneous	**4,727**	-	**4,727**	81,637	-	81,637
	4,727	**115,042**	**119,769**	81,637	117,697	199,334

Notes to the financial statements
For the financial year ended 31 December 2025

9. Expenditure on charitable activities

	2025 Unrestricted Funds €	**2025 Restricted Funds €**	**2025 Total Funds €**	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €
St. Joseph's House and Community Service for Deaf/Deaf Blind Adults	-	**3,913,699**	**3,913,699**	-	3,778,423	3,778,423
St. Mary's and St. Joseph's boarding for Deaf girls and boys	-	**2,856,400**	**2,856,400**	-	2,703,180	2,703,180
Chaplaincy activities	-	**113,896**	**113,896**	-	117,698	117,698
Education services and support	-	-	-	43,045	-	43,045
Overhead costs	**703,832**	**689,316**	**1,393,148**	773,158	408,043	1,181,201
	703,832	**7,573,311**	**8,277,143**	816,203	7,007,344	7,823,547

10. Other expenses

	2025 Unrestricted Funds €	**2025 Restricted Funds €**	**2025 Total Funds €**	2024 Unrestricted Funds €	2024 Restricted Funds €	2024 Total Funds €
St. Joseph's House and Community Service for Deaf/Deaf Blind Adults	-	**7,471**	**7,471**	-	6,736	6,736
St. Mary's and St. Joseph's boarding for Deaf girls and boys	**182**	**5,902**	**6,084**	183	6,943	7,126
Other trading activities	**1,604,313**	-	**1,604,313**	1,592,951	-	1,592,951
	1,604,495	**13,373**	**1,617,868**	1,593,134	13,679	1,606,813

Notes to the financial statements
For the financial year ended 31 December 2025

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 2025	Total 2024
	€	€	€	€	€	€	€
Governance	52,422	104,845	113,303	95,483	-	366,053	419,025
Finance	51,352	154,057	-	72,488	25,992	303,889	287,587
HR & Training	54,907	54,907	-	38,753	-	148,567	143,176
IT Costs	81,389	81,389	-	57,444	7,692	227,914	169,739
Legal & Professional	22,135	22,135	-	15,623	42,496	102,389	115,713
Interpreting	67,865	67,865	-	47,899	2,225	185,854	161,614
Repairs and Maintenance	116,263	232,526	-	123,086	-	471,875	272,365
	446,333	717,724	113,303	450,776	78,405	1,806,541	1,569,219

10.2 Grants Awarded

Organisation Name	Purpose	Term of total grant	Amount €
Trinity College Dublin	Research on Deaf Migration on Ireland.	2025	54,101

Notes to the financial statements

For the financial year ended 31 December 2025

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	€	€
Depreciation of fixed assets (Note 14)	392,576	399,548
Defined contribution scheme (Note 13)	196,994	167,164
Group Auditor's remuneration:		
- Statutory audit services	35,750	32,000
- Corporate tax compliance	1,575	1,500
- Other non-audit services	1,600	5,700

12. Employee costs

Staff costs were as follows:

	2025	2024
	€	€
Wages and salaries	5,705,202	5,683,074
Social security costs	621,982	616,806
Staff pension costs	196,994	167,164
Termination costs	56,995	-
	6,581,173	6,467,044

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

	2025	2024
	No	No
Administration	28	28
Maintenance	10	10
Leisure	27	28
Care staff	70	70
Domestic and catering	3	3
Nursing	3	3
Chaplaincy	3	3
	144	145

Notes to the financial statements
For the financial year ended 31 December 2025

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:

	2025 **No**	2024 No
€60,000 to €70,000	**4**	2
€70,000 to €80,000	**1**	2
€80,001 to €90,000	**1**	2
€90,001 to €100,000	**1**	1
	7	7

There were expenses of trustees reimbursed during the year amounting to €597 (2024: €1,399).

No trustees received any remuneration or received any other benefits during the financial year (2024: €NIL).

Capitalised employee costs during the financial year amounted to €NIL (2024: €NIL).

The total remuneration including employee benefits of the key management personnel of the Group were €194k (2024: €193k).

The total remuneration including employee benefits of the CEO during the year amounted to €120k.

13. Pension commitments

The group contributes to a defined contribution pension scheme. During the year, an amount of €196,994 (2024: €167,164) was charged to the consolidated statement of financial activities. The amount owed by the group to the pension scheme at 31 December 2025 is €NIL (2024: €NIL).

Notes to the financial statements
For the financial year ended 31 December 2025

14. Tangible fixed assets

Consolidated

	Freehold and leasehold properties €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
COST OR VALUATION					
At 1 January 2025	15,734,625	2,172,062	119,366	228,589	18,254,642
Additions	-	124,844	37,380	17,026	179,250
At 31 December 2025	**15,734,625**	**2,296,906**	**156,746**	**245,615**	**18,433,892**
DEPRECIATION AND IMPAIRMENT					
At 1 January 2025	2,783,368	1,464,537	113,454	193,040	4,554,399
Charge for the financial year	256,365	110,376	10,144	15,691	392,576
At 31 December 2025	**3,039,733**	**1,574,913**	**123,598**	**208,731**	**4,946,975**
NET BOOK VALUE					
At 31 December 2025	**12,694,892**	**721,993**	**33,148**	**36,884**	**13,486,917**
At 31 December 2024	12,951,257	707,525	5,912	35,549	13,700,243

Notes to the financial statements

For the financial year ended 31 December 2025

14. Tangible fixed assets (continued)

Company

	Freehold and leasehold properties €	Fixtures, fittings and equipment €	Motor vehicles €	Computer equipment €	Total €
COST OR VALUATION					
At 1 January 2025	**7,323,128**	**1,807,192**	**119,366**	**193,497**	**9,443,183**
Additions	-	**14,780**	**37,380**	**16,996**	**69,156**
At 31 December 2025	**7,323,128**	**1,821,972**	**156,746**	**210,493**	**9,512,339**
DEPRECIATION AND IMPAIRMENT					
At 1 January 2025	**926,242**	**1,176,997**	**113,454**	**158,462**	**2,375,155**
Charge for the financial year	**107,636**	**96,394**	**10,144**	**15,462**	**229,636**
At 31 December 2025	**1,033,878**	**1,273,931**	**123,598**	**173,924**	**2,604,791**
NET BOOK VALUE					
At 31 December 2025	**6,289,250**	**548,581**	**33,148**	**36,568**	**6,907,547**
At 31 December 2024	6,396,886	630,195	5,912	35,035	7,068,028

The group and the company's freehold and leasehold properties 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 and leasehold 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 2025, 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 2025

15. Investment properties

Group and Company	Freehold investment property €
Valuation	
At 31 December 2024	943,758
Revaluation gains	1,006,242
At 31 December 2025	**1,950,000**

During the year, an independent professional valuation was carried out in May 2025 by Ascot & Co Certified Valuers Limited. Based on this valuation, a revaluation gain of €1,006,242 was recognised in respect of the investment properties.

16. Financial assets

Company	Investment in subsidiary undertaking €
COST OR VALUATION	
At 31 December 2024 and 31 December 2025	100
NET BOOK VALUE	
At 31 December 2024 and 31 December 2024	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.

16. Financial assets (continued)

	Performance			Performance		
	For the year end 31 December 2025			For the year end 31 December 2024		
	Income	**Expenditure**	**Operating (Loss)**	**Income**	**Expenditure**	**Operating (Loss)**
	€	**€**	**€**	**€**	**€**	**€**
Incorporated in the Republic of Ireland						
The National Deaf Village Sports and Leisure Company Limited	1,280,483	(1,604,413)	(323,930)	1,326,510	(1,663,977)	(337,467)

As at 31 December 2025, The National Deaf Village Sports and Leisure Company Limited had total assets of €6,927,218 and total liabilities of €8,252,469, leaving a net liability of €1,325,251 (2024: €1,001,321).

17. Debtors

	Consolidated		Company	
	2025	2024	**2025**	2024
	€	€	**€**	€
Due within one year				
Trade debtors	**390,349**	316,823	**378,115**	283,235
Other debtors	**30,308**	57,880	**27,333**	37,336
Amounts owed by group undertakings	**-**	-	**7,798,756**	7,778,756
Prepayments	**26,340**	54,703	**1,480**	29,490
Corporation tax repayable	**-**	-	**-**	-
VAT recoverable	**3,475**	-	**-**	-
	450,472	429,406	**8,205,684**	8,128,817

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 €208,409 (2024: €142,925).

Notes to the financial statements
For the financial year ended 31 December 2025

18. Cash and cash equivalents

	Consolidated		Company	
	2025	2024	**2025**	2024
	€	€	**€**	€
Cash at bank and in hand	**1,238,074**	1,838,007	**1,205,064**	1,646,527

Consolidated cash at bank and in hand includes cash designated for specific purpose totalling €207,133 (2024: €206,020).

19. Creditors: amounts falling due within one year

	Consolidated		Company	
	2025	2024	**2025**	2024
	€	€	**€**	€
Trade creditors	**169,769**	335,171	**111,078**	237,647
Amounts owed to group undertakings	**-**	-	**271,293**	271,293
PAYE/PRSI	**149,745**	136,969	**128,862**	122,763
Other creditors	**299,207**	208,824	**222,422**	168,598
Accruals	**413,176**	410,094	**239,801**	260,768
Deferred income (Note 20)	**188,860**	206,049	**60,000**	105,552
	1,220,757	1,297,107	**1,033,456**	1,166,621

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 2025

20. Deferred Income

	Consolidated		Company	
	2025	2024	**2025**	2024
	€	€	**€**	€
At 1 January	**206,049**	267,590	**105,552**	164,497
Credited to statement of financial activities	**(206,049)**	(267,590)	**(105,552)**	(164,497)
Deferred during the year	**188,860**	206,049	**60,000**	105,552
At 31 December	**188,860**	206,049	**60,000**	105,552

Deferred income at 31 December 2025 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:

	2025	2024
	€	€
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	700,000	750,000
	950,000	1,000,000

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

Notes to the financial statements

For the financial year ended 31 December 2025

22. Analysis of fund movement

Consolidated

	Fund brought forward €	Income €	Expense €	Transfer between funds €	Fund carried forward €
Unrestricted	11,537,918	1,942,683	(2,308,327)	(281,394)	10,890,880
Restricted – other	-	7,236,485	(7,586,684)	350,199	-
Restricted fund– Esther Foy	206,019	-	-	1,115	207,134
Unrestricted - Revaluation reserves	3,870,370	1,006,242	-	(69,920)	4,806,692
	15,614,307	10,185,410	(9,895,011)	-	15,904,706

Included in the above is a transfer between funds amounting to €1,115 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 €350,199 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 €69,920 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	13,460,757	662,302	(704,015)	(300,894)	13,118,150
Restricted - other	-	7,236,485	(7,586,684)	350,199	-
Restricted fund - Esther Foy	206,019	-	-	1,115	207,134
Unrestricted - Revaluation reserves	2,953,833	1,006,242	-	(50,420)	3,909,655
	16,620,609	8,905,029	(8,290,699)	-	17,234,939

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 2025

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	12,707,444	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 2025

23. Reserves

Revaluation reserve

Represents the revaluation gains on the tangible fixed assets.

	Consolidated		Company	
	2025	2024	**2025**	2024
	€	€	**€**	€
Beginning balance	**3,870,370**	3,940,291	**2,953,833**	3,004,253
Transfer of excess depreciation from the revaluation surplus to unrestricted funds	**(69,920)**	(69,921)	**(50,420)**	(50,420)
Revaluation gains	**1,006,242**	-	**1,006,242**	-
Ending balance of revaluation reserve	**4,806,692**	3,870,370	**3,909,655**	2,953,833

24. Analysis of net assets between funds

Consolidated

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds
	€	€	€	€	€
Tangible assets	13,486,917	-	-	-	13,486,917
Investment properties	1,950,000	-	-	-	1,950,000
Current assets	1,481,413	-	207,133	-	1,688,546
Current liabilities	(1,220,757)	-	-	-	(1,220,757)
	15,697,573	-	207,133	-	15,904,706

Company

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds
	€	€	€	€	€
Tangible assets	6,907,547	-	-	-	6,907,547
Investments	100	-	-	-	100
Investment properties	1,950,000	-	-	-	1,950,000
Current assets	9,203,615	-	207,133	-	9,410,748
Current liabilities	(1,033,456)	-	-	-	(1,033,456)
	17,027,806	-	207,133	-	17,234,939

Notes to the financial statements

For the financial year ended 31 December 2025

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	13,700,243	-	-	-	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

25. Related party transactions & Ultimate controlling party

The group's related party transactions include the group's key management personnel compensation as disclosed under note 12. 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 2025

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 2025, 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 18 May 2026.