

National Association for the Deaf  
T/A Chime

Reports and Financial Statements  
for the financial year ended  
31 December 2022

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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## **NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

### **DIRECTORS AND OTHER INFORMATION**

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<b>DIRECTORS</b>	Mr Declan Keane (resigned as Chairperson 12 June 2023) Mr Thomas Maguire (appointed as Chairperson 12 June 2023) Mr Kevin Coleman Ms Sandra Creagh Ms Martina Cummins Mr Pat Flynn Mr Ciarán McCormack Ms Deirdre Nicholl (Appointed 15 August 2022) Ms Jennifer Robertson Mr Gerard Smith (Resigned 5 September 2022) Mr Brian Symington (Resigned 5 September 2022)
<b>COMPANY SECRETARY</b>	Mr Andrew Caffrey (Resigned 30 May 2023) Mr Mark Byrne (Appointed 30 May 2023)
<b>CHIEF EXECUTIVE</b>	Mr Mark Byrne
<b>REGISTERED OFFICE</b>	35 North Frederick Street Dublin 1 D01 W592
<b>AUDITORS</b>	Mazars Chartered Accountants and Statutory Audit Firm Block 3 - Harcourt Centre Harcourt Road Dublin 2
<b>BANKERS</b>	Allied Irish Banks plc 1 Lower Baggot Street Dublin 2  Community Finance Ireland Unit 16 Ardee Business Park Hale Street Ardee Co Louth
<b>SOLICITORS</b>	Lewis Silkin 26 Baggot Street Lower Dublin 2  Walsh and Partners 17 South Mall Cork
<b>CHARITY NO.</b>	CHY5633
<b>CRA NO.</b>	20008772
<b>CRO NO.</b>	21627

## **NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

### **REPORT OF THE DIRECTORS**

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The Directors present their annual report and the audited financial statements for the financial year ended 31 December 2022.

#### **1.1 STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **1.1.1 Governance**

The National Association for the Deaf trading as Chime ('Chime'), was incorporated in 1964. Chime is a company limited by guarantee and does not have a share capital, has established charitable status (CHY 5633) and is registered with the Charities Regulatory Authority (Charity Registration Number 20008772).

Chime is governed by a Constitution, which was last amended in 2018.

In accordance with best practice for charitable and not for profit entities, the Charities Statement of Recommended Practice (SORP) FRS102 has been adopted for this set of financial statements.

Chime has policies and procedures in place that adhere to the requirements of the Charities Regulator's Charities Governance Code and complies with this Code on an ongoing basis.

Chime has also adopted the Guidelines for Charitable Organisations on Fundraising from the Public and the Internal Financial Controls Guidelines for Charities, issued by the Charities Regulator, and is committed to being accountable and transparent so that donors, prospective donors and fundraisers can have full confidence in Chime.

##### **1.1.2 Role and Structure of the Board**

The Board is responsible for the overall control, governance and management of Chime and oversees the organisation to ensure transparency and best practice in all areas.

The Board has specific responsibility to:

- ensure the organisation is carrying out its charitable purposes for the public benefit;
- act in compliance with Chime's Constitution;
- oversee the strategic direction of the organisation and monitor the implementation of its strategic plans;
- monitor legal, regulatory and reporting compliance;
- manage Chime's resources responsibly including directly authorising any borrowings and all expenditure above €50,000;
- identify and manage risk;
- review the performance of the Chief Executive Officer (CEO);
- act in the best interests of the charity; and
- act with reasonable skill and care at all times.

The Board may comprise of between three and fifteen individuals elected for a three-year term. Ordinarily Directors are restricted to a maximum of three terms. Two Directors, including the Chairman, had served in excess of three terms at 31 December 2022.

During 2022, the Board formed a sub-committee to manage succession planning for the appointment of a new Chairperson. In January 2023, the Board endorsed the appointment of Thomas Maguire as the new Chairperson of Chime and he took over this role on 12 June 2023 at which time, the outgoing Chairperson, Declan Keane, formally resigned from the position.

The Directors and Company Secretary who held office during the year or who currently hold office are listed on page 3. All Directors give their time to Chime on a voluntary basis and receive no remuneration. They are entitled to avail of out of pocket expenses for Board business.

Responsibility for the day-to-day management of Chime is delegated to the CEO, who is directly accountable to the Board and who makes decisions that are in accordance with the agreed strategic direction.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

#### 1.1 STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

##### 1.1.3 Board Recruitment and Induction

When recruiting new Directors, the Board aims to attract a diverse range of suitably qualified candidates with the skills Chime needs. Appointment to the Board is managed by the Remuneration and Nominations Committee. The Committee identifies the skills, experience and knowledge required from new Directors by considering the collective skills profile of the current Board and also takes account of the current and future plans of Chime. The Committee will then make recommendations to the Board with potential candidates identified through a number of channels including Boardmatch. All new directors are required to go through an induction process with the Company Secretary which includes information on the legal duties of Directors, an overview of Chime's Constitution and financial position and a review of the Charities Governance Code.

##### 1.1.4 Board Attendance and Tenure

The Board ordinarily meets at least on a bi-monthly basis and met six times during 2022 (seven in 2021). The CEO and Company Secretary are invited to all Board meetings.

Board tenure and attendance at eligible meetings during 2022 was as follows:

	<i>Tenure as at 31 December 2022</i>	<i>Attendance at Board meetings</i>
Declan Keane	14.0 years	6 of 6
Kevin Coleman	3.2 years	6 of 6
Sandra Creagh	9.5 years	6 of 6
Martina Cummins	1.4 years	4 of 6
Pat Flynn	3.6 years	5 of 6
Thomas Maguire	2.1 years	4 of 6
Ciarán McCormack	1.2 years	4 of 6
Deirdre Nicholl	0.4 years	2 of 3
Jennifer Robertson	2.1 years	6 of 6
Gerard Smith	N/A	4 of 4
Brian Symington	N/A	2 of 4

##### 1.1.5 Board Appointments and Resignations

Deirdre Nicholl was appointed to the Board on 15 August 2022. Gerard Smith and Brian Symington resigned from the Board on 5 September 2022. Andrew Caffrey resigned as Company Secretary on 30 May 2023 and was replaced by Mark Byrne on the same date.

##### 1.1.6 Code of Conduct

On appointment, all Directors are required to sign up to Chime's Code of Conduct which was updated in February 2021. As part of this Code, Chime has developed a Conflict of Interest Policy which outlines the procedure and process to deal with and manage all potential and existing conflicts, as and when they arise. In addition, Chime maintains a Register of Directors' Interests which identifies any interests that could give rise to a conflict of interest. This Register is updated as required and at least on an annual basis.

##### 1.1.7 Board Sub Committees

The Board operates a number of sub committees which enhances Board oversight of the key activities of Chime. The committees are as follows:

- The Finance, Audit and Governance Committee is in place to review all matters relating to the financial affairs of Chime, to manage audit relationships, to ensure that there is a strong framework for accountability and governance, to examine and review all systems and methods of control, both financial and otherwise, including risk analysis and risk management and to ensure Chime is complying with all aspects of the law, relevant regulations and good practice. The Committee met six times in 2022. The Directors who comprise the Committee are Kevin Coleman (Chair), Deirdre Nicholl and Ciarán McCormack.
- The Remuneration and Nominations Committee was established to provide strong oversight of Board recruitment and HR activity. The Directors who comprise the Committee are Thomas Maguire (Chair) and Sandra Creagh. The Committee did not meet formally during 2022.
- The Commercial Development Committee was established to oversee the development of assistive technology services, fundraising and brand development. The Directors who comprise the Committee are Pat Flynn (Chair) and Ciarán McCormack. The Committee met three times in 2022.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

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#### 1.1 STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

##### 1.1.7 Board Sub Committees (Continued)

- The Services Committee was established in 2021 to oversee the quality, safety and effectiveness of Chime's service delivery by reviewing activities and facilitating planning and discussion of service plans. The Directors who comprise the Committee are Jennifer Robertson (Chair) and Thomas Maguire. The Committee met four times in 2022.

##### 1.1.8 Pay Policy for Senior Staff

The remuneration of senior staff is reviewed regularly and is benchmarked against similar grades in the HSE and not-for-profit sector.

##### 1.1.9 Our New Ears

Chime has a collaborative working arrangement with Our New Ears (ONE), a group of parents dedicated to the needs of parents, guardians and families of children and young people who use hearing technologies which includes but is not limited to CIs, BAHAs (bone anchored hearing aids), hearing aids and ABIs (auditory brainstem implants).

ONE operates in partnership and as a programme of Chime. Chime assists ONE in an advisory and administration capacity. The ONE Committee was established in 2017 to ensure that the objectives of the collaborative working arrangement between Chime and ONE are being met. In 2023, it was agreed that there was no further need for the Our New Ears Committee and instead the activities of ONE will be supported through the Services Committee. All amounts raised and expenditure incurred by ONE are recognised in the Statement of Financial Activities as restricted funds.

#### 1.2 OBJECTIVES AND ACTIVITIES

##### 1.2.1 Chime's Objectives

Chime's vision is a society with no limits or barriers for anyone living with deafness or hearing loss. Our mission is to limit the impact of deafness and hearing loss through promoting accessibility, creating supportive communities and enabling personal choice and community participation.

The charitable objectives of Chime are as follows:

- To organise, prepare, supervise, operate, provide aid (whether financial or otherwise) or to arrange for the organisation, preparation, supervision or operation of services, fundraising, social enterprises and conferences for the welfare of people who are Deaf, Hard of Hearing, those who use Cochlear Implants or similar assistive technology or who have a hearing or ear related condition such as tinnitus and of the families and dependents of such persons (including the families and dependents of deceased such persons);
- To provide information, support and advice to those people who require such support and to respond, record and monitor various problems associated with them;
- To undertake research into the care, education and employment of Deaf and Hard of Hearing people and into the facilities and methods for addressing and monitoring their needs and to publish the results of such research;
- The co-ordination of the work of bodies engaged in the treatment, training, education of, and in other work beneficial to the welfare of such persons;
- To promote public awareness of the importance of providing support, technology and advocacy to such persons; and
- To train and work with other groups and bodies encouraging the fullest participation of Deaf and Hard of Hearing groups to further the objects set out above.

##### 1.2.2 Chime's Activities

Chime's community services are delivered through our national network of twelve Resource Centres. Staff in these centres provide information and advice, person-centred supports as well as coordinating group support and activities. Outreach clinics, providing a free and confidential support service on all aspects of deafness and hearing loss, are held in an additional thirty locations across Ireland.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

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#### 1.2 OBJECTIVES AND ACTIVITIES (CONTINUED)

##### 1.2.2 Chime's Activities (Continued)

Our specialist services focus on more vulnerable or complex cases. Our team of social workers support clients and their families through difficult times and help improve outcomes in their lives. We provide a range of essential supports for Deaf adults who require additional supports including a Residential service and a Day service. In 2022, we expanded Explore, our Young Adult Mentoring service and we developed a dedicated Children & Family support service which includes our Newly Diagnosed Weekends and other family events.

Chime's Assistive Technology services continue to improve the lives of those with a hearing loss. Audiology and Hearing Aid Services provide free hearing tests, advice and the option to purchase hearing aids. Edutech aims to ensure students with hearing loss have access to the best available technology in the classroom and Lifetech provides items for the home and workplace to enable clients to overcome any barriers that they may face in everyday living.

During 2022, the majority of our services returned to in-person activity following the COVID-19 pandemic.

Our advocacy activity focuses on developing supportive communities and an accessible society for all and we work at both a national and local level to create awareness of hearing loss across all sections of society. Advocacy is underpinned by our research activities which seek to develop an evidence base for all that we do.

#### 1.3 STRATEGY, ACHIEVEMENTS AND PERFORMANCE

##### 1.3.1 Strategy and Achievements

The Board adopted a new Strategic Plan during the second half of 2021 which sets out the objectives for Chime under six key areas. Accompanying the Strategic Plan was a 'Vivid Vision' document which describes how Chime will have brought its mission to life by 2024.

The six strategic objectives outline the targets to be met by 2024 and the achievements and challenges in 2022 were as follows:

##### *Strategic Objective 1 - Specialist Services:*

- Establish a Children's Hub – Funding for this service was agreed with the HSE in late 2022. Recruitment of the team began in early 2023 and the rollout of the new service is planned for Quarter 2, 2023.
- Support 1,000 Children Annually – we supported 617 children during 2022.
- Support 150 Young Adults – our Explore Young Adult Mentoring Programme commenced during 2021 and we have already supported 77 clients to achieve their goals.
- Support 10 Clients in a Home of Choice – our first Home of Choice residential service opened in 2021 with 3 residents and 24/7 support by ISL trained staff. In early 2023, we acquired a second home through a partnership with Focus Ireland under the Capital Assistance Scheme. Business case proposals to support additional clients have been submitted to the HSE.
- Establish 2 Day Services supporting 40 Deaf Clients – Our first Day Service was established on the Deaf Village Ireland campus during 2021 and we are currently supporting 8 clients. Initial discussions are underway to look at potential Day Services in Galway and Limerick.

##### *Strategic Objective 2 - Community Services:*

- Introduce 5 Fully Defined Services Available in all Regions – Our goal is to have high quality Community Services consistently delivered across our network of Resource Centres. Our Tinnitus and Assistive Technology Services have been defined and are provided consistently in the majority of centres. In 2023, we will commence a review of all Community Services under the Logic Model. This will include the Tinnitus and Assistive Technology Services and also support services provided to Deaf, Hard of Hearing and Cochlear Implant clients.
- Support an Additional 60 Deaf Adults annually – following implementation of a training plan to allow our Community Resource Officers to develop Person Centred Plans with clients we supported an additional 140 Deaf adults in 2022.
- Support 5,000 people at Outreach Clinics annually – Outreach clinics restarted during 2022 following closures as a result of COVID-19 and 1,238 people were supported.
- Provide 5,000 Audiology appointments annually – we provided 3,703 appointments across 9 clinics.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

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#### 1.3 STRATEGY, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

##### *Strategic Objective 3 - Brand and Advocacy:*

- Increase Chime's Spontaneous and Prompted Brand Awareness to 15% and 33% respectively – A Red C poll was carried out in March 2022 and recorded growth in both Spontaneous Awareness (9%) and Prompted Awareness (22%). An externally developed marketing strategy was completed in 2022. This strategy includes the development of a new website, increased social media activity and a range of other initiatives to increase brand awareness.
- Increase Referrals by 20% – the impact of Covid was still felt in 2022 with referrals up in some areas but down in others. Overall referrals were down 13% from 2021.
- Secure State Funding for a Deaf Children's Specialist Multi-disciplinary Team – This funding was approved by the HSE in late 2022.
- Secure Funding for 10 Residential Clients – funding was secured for Chime's first three residential clients during 2021 and further business case proposals have been submitted to the HSE for consideration.
- Full Restoration of the HSE Mental Deafness Service, Reduction of 50% in National Audiology Waiting Lists, Universal and Timely Speech and Language Therapy for Deaf and Hard of Hearing, Reduction of 1 Year in the Average Age of the First Hearing Test and Improve Access to Employment and Education for Deaf People – The Mental Health Service for Deaf People has been partially restored but the service does not yet have full national reach. In relation to HSE Audiology waiting lists, earlier access to hearing tests and the introduction of ISL supports for Deaf people in the workplace, progress is being made in the background towards implementation of these objectives. Progress with regard to timely access to speech and language therapy services for children remains problematic due to the national shortage of trained professionals in both the public and private sector.

##### *Strategic Objective 4 – People and Culture:*

- Develop and Agree an Internal People Strategy – an overall People Strategy for Chime was drafted in 2022 covering key issues such as staff recruitment, retention, onboarding and wellbeing while also covering career development and succession planning.
- Increase our Staff Engagement Score to 82% – In November 2022 an independent staff engagement survey was completed which scored the overall engagement level at 73% satisfaction. Given the staff-related challenges over the Covid-19 pandemic, the Board were very satisfied with this result.
- Double Expenditure on Training and Development – we have more than doubled expenditure on training and development and our internal audiology training bursary commenced in 2022, supporting two staff members to train as audiologists.
- Carry out a Culture Audit – it is likely that this audit will not be carried out until 2023.

##### *Strategic Objective 5 – Finance:*

- Build Unrestricted Reserves of 10 Weeks – Chime's unrestricted reserves at the end of the year were €1,442,037 which equated to twelve weeks of operating costs.
- Ensure HSE Service Agreements Operate at Breakeven – A surplus of €512,914 was generated on HSE activities in 2022 with €365,000 attributable to the planned Deaf Children's Specialist Multi-disciplinary Team. This restricted surplus will be carried forward and used in future periods.
- Increase the Surplus Generated by Fundraising and Assistive Technology by 50% – due to the challenging environment in Edutech, the surplus generated by these activities reduced by 17%.

##### *Strategic Objective 6 – Impact and Quality:*

- Implement a Client Experience Programme – Chime commenced a client experience initiative in 2022 to review current practices a systems and evidence based approach to maintain and improve the quality of our services. The initial phase focused on staff engagement. The next phase will deal with the client facing aspects.
- Carry out 1 Service Evaluation each year – In 2022, we retained Quality Matters to complete an evaluation of the Explore Young Adult Mentoring Programme. The report is now due in 2023.
- Publish an Annual Impact and Quality Report – We track progress at 2 key levels. At a client level we have increased the number of clients supported through Person Centred Plans while at an organisational level we have published an annual report for the last two years which documents the impact and quality of our services.



## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

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#### 1.3 STRATEGY, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

##### 1.3.2 Fundraising and Grants

In order to supplement HSE funding, Chime engages in a relatively small amount of fundraising activities. These activities raised €18,558 in 2022 (2021: €31,582) and we would like to thank all those individuals who donated or participated in fundraising activities during the year.

Chime was also successful in a number of grant applications during 2022 including €10,000 from Community Foundation for Ireland to raise awareness of deafness and hearing loss in our schools and a total of €5,725 for learner equipment and social activities from Galway and Roscommon and Mayo, Sligo and Leitrim Education and Training Boards.

##### 1.3.3 Performance

Chime tracks total activity each year under the categories of referrals, contacts and group and outreach attendance.

Referrals are accepted from a number of sources including self-referrals, other organisations and GPs and other healthcare professionals. Total new referrals were broken down as follows:

	2022	2021
<b>Children</b>	<b>293</b>	<b>210</b>
<b>Deaf Adults</b>	<b>230</b>	<b>534</b>
Adults with Acquired Hearing Loss (General)	234	410
Adults (Cochlear Implant / BAHA)	10	28
Adults (Tinnitus)	497	576
<b>Adults with Acquired Hearing Loss</b>	<b>741</b>	<b>1,014</b>
Assistive Technology Services	1,924	1,880
Explore Young Adult Mentoring Programme	32	45
Residential and Day Services	11	10
<b>Other Services</b>	<b>1,967</b>	<b>1,935</b>
<b>Overall Total</b>	<b>3,231</b>	<b>3,693</b>

Total contacts with clients excluding referrals, which included both drop-ins to Resource Centres as well as contact by telephone, email and other methods, were broken down as follows:

Audiology and Minor Hearing Aid Repairs	9,819	8,143
Battery Sales	6,603	6,440
Technology and Accessories	4,087	4,226
Information, Rights and Entitlements	1,991	2,286
Other	2,499	3,289
<b>Overall Total</b>	<b>24,999</b>	<b>24,384</b>

We were delighted to be able to restart in person events in 2022. Attendance at Outreach Clinics and Groups were as follows:

<b>Overall Total</b>	<b>1,238</b>	<b>436</b>
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## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

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#### 1.4 BUSINESS REVIEW AND FINANCIAL RESULTS

##### **1.4.1 Financial Results**

In 2022, Chime recorded total income of €6,697,274 and total expenditure of €6,197,214, resulting in a surplus for the year of €500,060. The accumulated funds of the charity increased to €2,411,003 at the end of the year of which €968,966 were restricted.

Total income increased by €232,890 (4%) mainly due to the increase in income from charitable activities of €236,989. An additional grant of €365,000 was received from the HSE for the planned Deaf Children's Specialist Multi-disciplinary Team while grants received via Pobal reduced by €132,308 due to the termination of the Dormant Accounts Programme 'Support and Improve Employment Opportunities for Carers and Persons with a Disability - M3: People with a Disability', funded by the Department of Social Protection.

Total expenditure increased by €284,744 (5%). Expenditure on charitable activities increased by €167,184 due to an increase of in person activities post COVID-19 including two Newly Diagnosed Weekends while expenditure on raising funds increased by €117,560 mainly due to additional marketing activities including two radio campaigns.

The results for the year are set out on pages 16 and 17.

##### **1.4.2 Going Concern**

The Board has a reasonable expectation that Chime has adequate resources to continue in operational existence for the foreseeable future. Thus, the going concern basis continues to be used in preparing the annual financial statements. Further details regarding the adoption of the going concern basis can be found in Note 3 to the financial statements.

##### **1.4.3 Reserves Policy**

The Board reviewed its Reserves Policy during 2021 and agreed that Chime should seek to hold unrestricted reserves equating to approximately ten weeks of operating costs based on a review of other charities in the sector in addition to cashflow scenario testing. Chime's unrestricted reserves at the end of the year were €1,442,037 which equated to twelve weeks of operating costs. The Finance Audit and Governance Committee has considered this reserves level and has agreed that it is materially in line with Chime's policy.

##### **1.4.4 Capital Investment**

Chime commenced a refurbishment programme in 2019 to upgrade the quality of Resource Centres and Audiology Clinics. During 2022, a tender was undertaken to appoint a new contractor with the first refurbishment under this new arrangement carried out in January 2023.

##### **1.4.5 Principal Risks and Uncertainties**

Chime maintains a register where risks are evaluated and mitigating actions taken. Risk is a standing item on the Board's agenda and a specific element of the risk register is reviewed at each meeting. Chime's risk management is further strengthened by complaints and whistleblowing procedures. Two formal complaints were raised during 2022. Both complaints were resolved satisfactorily with corrective actions put in place as appropriate.

The Board considers that the following are the principal risk factors that could materially and adversely affect Chime's future operating results or financial position:

Chime expects to receive approximately €4.9 million in funding from the HSE each year and is dependent on the regular and timely payment of the agreed grants. The risk of funding delay, cuts or the withdrawal of support from the HSE is limited by active engagement with all HSE areas, prudent financial management of the funds received and transparent and timely reporting on all activities.

Chime is reliant on trading income to support any deficit arising from the services funded by the HSE as well to fund all non-HSE related activities. The Board closely monitors trading income trends and performance on a bi-monthly basis and takes corrective action as required.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

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#### 1.5 PLANS FOR FUTURE PERIODS

Chime's new Strategic Plan sets out the objectives to be achieved by 2024. In support of these objectives in 2023, Chime plans to:

- Roll out the new Deaf Children's Specialist Multi-disciplinary Team;
- Continue to expand our Explore Young Adult Mentoring Programme;
- To increase our Residential Service, with the addition of a second unit and ensure that the Service is registered with HIQA;
- To scope out the possibility to develop a second Day Service with Limerick and Galway as possible locations;
- Support additional Deaf adults through Person Centred Plans led by our Community Resource Officers and Social Workers;
- Continue to grow our Hearing Aid and Assistive Technology Services and continue our internal audiology training bursary;
- Focus on our staff with the publication of a new People Strategy and increased investment in Training and Development;
- Continue our increased investment in marketing and related activities to increase awareness of our brand including the development of a new website;
- Continue to advocate for the needs of Deaf and Hard of Hearing people including the full implementation of the ISL Act, increase awareness and support for a National Hearing Loss Plan and engage with education policy makers to ensure Deaf and Hard of Hearing children are getting an equitable education experience; and
- Maintain unrestricted reserves at approximately 10 weeks of annual operating costs.

#### 1.6 FUTURE INFORMATION

##### 1.6.1 Post Balance Sheet Events

There are no significant events subsequent to the financial year end.

##### 1.6.2 Political Contributions

The organisation did not make any political contributions in the financial year (2021 - €nil).

##### 1.6.3 Accounting Records

The measures that the Directors have taken to secure compliance with the requirements of Sections 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 company's accounting records are maintained at the company's registered office at 35 North Frederick Street, Dublin 1, D01 W592.

##### 1.6.4 Disclosure of Information to Auditors

In the case of each of the persons who are Directors at the time the Directors' Report and Financial Statements are approved:

- So far as the Director is aware, there is no relevant audit information of which the company's auditors are unaware; and
- Each Director has taken all steps that ought to have been taken in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

##### 1.6.5 Appointment of Auditors

The auditors, Mazars, Chartered Accountants and Statutory Audit Firm, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:

  
Thomas Maguire  
Chairperson

  
Kevin Coleman  
Director

4 September 2023

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### DIRECTORS' RESPONSIBILITIES STATEMENT

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The Directors are responsible for preparing the Directors' report and the financial statements in accordance with the Companies Act 2014.

Irish company law requires the Directors to prepare financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("relevant financial reporting framework"). Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the profit or loss of the company for the financial year and otherwise comply with the Companies Act 2014.

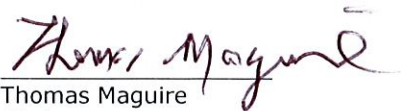
In preparing those financial statements, the Directors are required to:

- select suitable accounting policies for the company financial statements 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 the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

Approved by the Board and signed on its behalf by:



Thomas Maguire  
Chairperson



Kevin Coleman  
Director

**4 September 2023**

**Independent Auditor's Report to the Members of  
the National Association for the Deaf T/A Chime  
Company Limited by Guarantee, Pursuant to the Companies Act 2014**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of the National Association for the Deaf T/A Chime (the "company") for the year ended 31 December 2022, which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including the summary of significant accounting policies set out in note 3. 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 financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its result for the period 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

**Other information**

The directors 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- 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 directors' 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 directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

**Respective responsibilities*****Responsibilities of directors for the financial statements***

As explained more fully in the directors' responsibilities statement set out on page 12, the directors 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 directors 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.

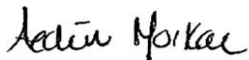
***Auditor's responsibilities for the audit of the financial statements***

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](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.

**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  
For and on behalf of  
Mazars  
Chartered Accountants  
And Statutory Audit Firm  
Harcourt Centre  
Block 3  
Harcourt Road  
Dublin 2**

DATE: 8 September 2023

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

		2022	2022	2022	2021	2021	2021
		Restricted Funds	Unrestricted Funds	Total	Restricted Funds	Unrestricted Funds	Total
	Notes	€	€	€	€	€	€
<b>INCOME FROM</b>							
Donations and legacies	4	217	18,341	18,558	6,000	25,582	31,582
Charitable activities	5	5,017,273	52,214	5,069,487	4,793,045	39,453	4,832,498
Other trading activities	6	-	1,609,229	1,609,229	-	1,600,304	1,600,304
<b>Total</b>		<b>5,017,490</b>	<b>1,679,784</b>	<b>6,697,274</b>	<b>4,799,045</b>	<b>1,665,339</b>	<b>6,464,384</b>
<b>EXPENDITURE ON</b>							
Charitable activities	7	4,575,036	151,716	4,726,752	4,489,809	69,759	4,559,568
Raising funds	8	-	1,470,462	1,470,462	-	1,352,902	1,352,902
<b>Total</b>		<b>4,575,036</b>	<b>1,622,178</b>	<b>6,197,214</b>	<b>4,489,809</b>	<b>1,422,661</b>	<b>5,912,470</b>
<b>Net income before taxation</b>	10	<b>442,454</b>	<b>57,606</b>	<b>500,060</b>	309,236	242,678	551,914
Taxation	11	-	-	-	-	-	-
Transfers between funds	22	-	-	-	-	-	-
<b>Net movement in funds</b>	22	<b>442,454</b>	<b>57,606</b>	<b>500,060</b>	309,236	242,678	551,914
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	22	526,512	1,384,431	1,910,943	217,276	1,141,753	1,359,029
<b>Total funds carried forward</b>	22	<b>968,966</b>	<b>1,442,037</b>	<b>2,411,003</b>	<b>526,512</b>	<b>1,384,431</b>	<b>1,910,943</b>

There are no other recognised gains or losses other than those listed. All income and expenditure derives from continuing activities.

The notes on Pages 19 to 35 form part of these financial statements.



**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**


**BALANCE SHEET AS AT 31 DECEMBER 2022**

	Notes	2022 €	2021 €
<b>Fixed Assets</b>			
Tangible assets	14	<b>914,848</b>	1,017,797
<b>Current Assets</b>			
Stocks	15	<b>93,346</b>	131,002
Debtors	16	<b>158,140</b>	223,036
Cash at bank and in hand	17	<b>1,973,226</b>	1,358,138
		<b>2,224,712</b>	1,712,176
<b>Creditors: Amounts falling due within one year</b>	18	<b>(527,464)</b>	(561,610)
<b>Net current assets</b>		<b>1,697,248</b>	1,150,566
<b>Total assets less current liabilities</b>		<b>2,612,096</b>	2,168,363
<b>Creditors: Amounts falling due after one year</b>	19	<b>(201,093)</b>	(257,420)
<b>NET ASSETS</b>		<b>2,411,003</b>	1,910,943
<b>FUNDS OF THE CHARITY</b>			
Accumulated funds – Restricted	22	<b>968,966</b>	526,512
Accumulated funds – Unrestricted	22	<b>1,442,037</b>	1,384,431
		<b>2,411,003</b>	1,910,943

The notes on Pages 19 to 35 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board on 4 September 2023 and signed on its behalf by:

  
 Thomas Maguire  
 Chairperson

  
 Kevin Coleman  
 Director

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

	<i>Notes</i>	<b>2022 €</b>	2021 €
<b>Net cash provided by operating activities</b>	24	738,894	708,077
<b>Cash flows from investing activities</b>			
Interest paid		(16,440)	(19,488)
Purchase of tangible assets	14	(51,039)	(166,946)
<b>Cash used in investing activities</b>		<b>(67,479)</b>	(186,434)
<b>Cash flows from financing activities</b>			
Payment of finance lease obligations		-	(4,917)
Payment of bank loans		(56,327)	(53,334)
<b>Cash used in financing activities</b>		<b>(56,327)</b>	(58,251)
<b>Net increase in cash and cash equivalents</b>		615,088	463,392
<b>Cash and cash equivalents at the beginning of the reporting year</b>		1,358,138	894,746
<b>Cash and cash equivalents at the end of the reporting year</b>		1,973,226	1,358,138
<b>Reconciliation to cash at bank and in hand:</b>			
Cash at bank and in hand		1,973,226	1,358,138

The notes on Pages 19 to 35 form part of these financial statements.

## **NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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#### **1. GENERAL INFORMATION**

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the financial statements of Chime for the financial year ended 31 December 2022.

The National Association for the Deaf (t/a Chime) is a public benefit entity, a company limited by guarantee and not having a share capital incorporated in the Republic of Ireland. In accordance with Section 1180(8) of the Companies Act, 2014, the company is exempt from including the word "Limited" in its name. The registered office is 35 North Frederick Street, Dublin 1. The nature of Chime's operations and its principal activities are set out in the Directors' Report.

The liability of the members of Chime to contribute towards its assets is limited to an amount not to exceed the sum of €1 for each member.

#### **2. STATEMENT OF COMPLIANCE**

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102)..

#### **3. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and to the preceding year.

##### **3.1 Basis of Preparation**

The financial statements have been prepared on a going concern basis and in accordance with the formats provided for in the Statement of Recommended Practice (SORP 2015) 'Accounting and Reporting by Charities' in accordance with the Financial Reporting Standard applicable in the UK (which has been recognised as best practice for financial reporting by charities in Ireland) and Republic of Ireland (FRS 102), issued by the Financial Reporting Council, and the Companies Act 2014.

The functional currency of Chime is considered to be Euro because that is the currency of the primary economic environment of operations. The presentation currency of these financial statements is also Euro.

##### **3.2 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

- (i) Income from voluntary donations is recognised when received. As with many similar charitable organisations, independent groups from time to time organise fundraising activities. However, as amounts collected in this way are outside the control of the organisation, they are not included in the financial statements until received by Chime.
- (ii) Proceeds from the sale of assistive technologies are recognised in the financial statements in the period in which the sale takes place.
- (iii) Income from government and other grants whether capital or revenue in nature, is recognized when Chime has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.
- (iv) For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to Chime that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and Chime has been notified of the executor's intention to make a distribution. Where legacies have been notified, or Chime is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is a treated as a contingent asset and disclosed if material.
- (v) Interest income is recognised on a receivable basis, normally upon notification of the interest paid or payable by the bank.

## **NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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#### **3. ACCOUNTING POLICIES (CONTINUED)**

##### **3.3 Expenditure**

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 classified under the following activity headings:

- (i) Expenditure on charitable activities includes the costs of community and specialist services and other costs undertaken to further the purposes of Chime and their associated support costs.
- (ii) Expenditure on raising funds includes expenditure incurred by Chime in relation to the sale of assistive technology and fundraising and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **3.4 Foreign Currencies**

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

##### **3.5 Leasing and Hire Purchase Commitments**

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities.

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and are depreciated over their useful lives with the corresponding lease or hire purchase obligation being capitalised as a liability. The interest element of the finance lease rentals is charged to the Statement of Financial Activities over the period of the lease using the sum of digits method.

##### **3.6 Employee Benefits**

Chime provides a number of benefits to employees including paid holiday arrangements and a defined contribution pension plan.

Short term benefits, including holiday pay, are recognised as an expense in the period in which employees' service is received. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of the financial year.

Chime operates a defined contribution pension scheme for certain employees. Retirement benefits are funded by contributions from Chime and the employees. Payments are made to a pension trust which is financially separate from Chime. These payments are charged against the results of the financial year in which they become payable.

Redundancy costs are recognised in the Statement of Financial Activities when there is a demonstrable commitment to termination, with provision for future redundancy costs measured at the best estimate of the expenditure that would be required to settle the obligation at the reporting date.

##### **3.7 Taxation**

As a result of the organisation's charitable status, no charge to corporation tax arises by virtue of the provisions of Section 207 of the Taxes Consolidation Act, 1997.

##### **3.8 Allocation of Support Costs**

Support costs, which cannot be attributed directly to one activity, are allocated in proportion to the estimated support received. The cost driver used for the allocation of support costs is headcount. Support costs include human resources, finance, information technology and governance.

Governance costs are the costs associated with the governance arrangements and statutory requirements of the Charity. These include costs related to strategic planning, data protection, audit and costs incurred due to legal and statutory requirements.

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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**3. ACCOUNTING POLICIES (CONTINUED)**

**3.9 Tangible Fixed Assets**

Items with a useful life of more than one year and costing €250 or more, including any irrecoverable VAT, are capitalised at cost and are depreciated over their estimated useful economic lives, on a straight line basis, as detailed below. Under transition to FRS 102 on 1 January 2014, Chime elected to use the valuation carried out by independent valuers, at 31 December 2012 as its deemed cost of buildings.

Building	2%
Leasehold interest	5%
Furniture	20%
Equipment	12.5%
IT equipment	33%
Motor vehicles	20%

The carrying values of tangible fixed assets are reviewed annually for impairment if events or changes in circumstances indicate the carrying value may not be appropriate.

**3.10 Stocks**

Stocks are stated at the lower of cost and net realisable value. The method used in measuring stocks is FIFO. Stocks are comprised of assistive technology such as the Lifetech and Edutech products.

**3.11 Financial Instruments**

Chime only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Financial assets include cash at bank and in hand, trade debtors, grant debtors and other debtors. Financial liabilities include creditors, bank loans and finance lease and hire purchase obligations.

**3.12 Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**3.13 Cash at bank and in hand**

Cash at bank and in hand include cash with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

**3.14 Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**3.15 Fund Accounting**

Funds held by Chime are:

- (i) Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Directors.
- (ii) Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of Chime. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

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#### 3. ACCOUNTING POLICIES (CONTINUED)

##### 3.16 Significant Accounting Estimates and Judgements

In the application of Chime's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Information about critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the accounting policies and notes to the financial statements.

The following are the critical judgements that the Directors have made in the process of applying the company's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

- (i) *Going Concern* - Chime recorded a surplus of €500,060 in 2022 which was brought about by the successful implementation of a cost containment plan over the last number of years as well as increased income from charitable activities. As at 31 December 2022, accumulated funds of the organisation were €2,411,003 (of which €1,442,037 was unrestricted) and bank balances were €1,973,226 (of which €1,067,816 was unrestricted).

Chime, as a Section 39 Organisation, is retained by the HSE, under annual Service Agreements, to provide community and specialist support services to service users. Funding of €4.9m has been agreed with the HSE under Service Agreements 2023. Chime has appropriate plans to operate within these reasonably foreseeable funding levels.

Therefore, the Directors have a reasonable expectation that Chime has adequate resources to continue in operational existence for the foreseeable future (at least 12 months from the date of approval of these financial statements) and as such, these financial statements have been prepared on a going concern basis.

- (ii) *Establishing useful economic lives for depreciation purposes of property, furniture, equipment and vehicles* - Long lived assets, consisting primarily of buildings, furniture and equipment, comprise a significant portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic life of these types of assets and estimates of residual value. The Directors regularly review these useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and the physical condition of the assets concerned. Changes in useful lives can have a significant impact on depreciation charges for the period. Details of the useful economic lives are included in the accounting policies. There was no change in the estimated useful economic lives during the year.
- (iii) The residual value of the premises located at 35 North Frederick Street, Dublin 1 is considered to be not less than the deemed cost which equates to the valuation carried out on 31 December 2012.

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

<b>4. DONATIONS AND LEGACIES</b>	<b>2022</b>	2021
	<b>€</b>	€
<i>Restricted</i>		
General Donations	217	6,000
<i>Unrestricted</i>		
General Donations	18,341	25,582
	<u>18,558</u>	<u>31,582</u>

All income is derived from the Republic of Ireland

<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2022</b>	2021
	<b>€</b>	€
<i>Restricted</i>		
HSE Services	<b>5,011,123</b>	4,656,829
Pobal (1)	<b>(35,590)</b>	96,718
Our New Ears	<b>23,976</b>	28,221
Education and Training Boards (2)	<b>5,725</b>	9,577
Miscellaneous	<b>12,039</b>	1,700
	<u><b>5,017,273</b></u>	<u>4,793,045</u>
<i>Unrestricted</i>		
Department of Social Protection	<b>48,931</b>	38,362
Miscellaneous	<b>3,283</b>	1,091
	<u><b>52,214</b></u>	<u>39,453</u>
Total	<u><b>5,069,487</b></u>	<u>4,832,498</u>

HSE grant income can be split between the following thematic areas:

Specialist and Community Funding	<b>4,931,822</b>	<b>4,536,099</b>
Technical Aid Grants (TAGs)	<b>79,301</b>	<b>118,369</b>
Lottery Grants	<b>-</b>	<b>2,361</b>
	<u><b>5,011,123</b></u>	<u><b>4,656,829</b></u>

(1) Chime's young adult mentoring programme, Explore, was awarded €96,718 under the Dormant Accounts Programme 'Support and Improve Employment Opportunities for Carers and Persons with a Disability - M3: People with a Disability', funded by the Department of Social Protection and administered by Pobal in 2021. Chime received notification from Pobal that this grant scheme was terminated at 31 December 2022 with the unspent funding balance of €35,590 forfeited.

(2) Chime received a grant of €2,895 from Mayo, Sligo and Leitrim Education and Training Board's Community Education Scheme for service user training activities and a grant of €2,830 from Galway and Roscommon Education and Training Board's Reach Fund to purchase digital learning equipment for Deaf Adults.

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

<b>6.</b>	<b>INCOME FROM OTHER TRADING ACTIVITIES</b>			<b>2022</b>	2021
				<b>€</b>	€
	Assistive Technology and Events			1,609,229	1,600,304
<b>7.</b>	<b>CHARITABLE ACTIVITIES</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021
		<b>€</b>	<b>€</b>	<b>€</b>	€
		<b>Direct</b>	<b>Support (Note 9)</b>	<b>Total</b>	Total
	<i>Restricted</i>				
	HSE Services	3,927,329	570,880	<b>4,498,209</b>	4,458,391
	Explore	39,398	3,831	<b>43,229</b>	23,900
	Other Costs	28,452	-	<b>28,452</b>	7,518
	Our New Ears	5,146	-	<b>5,146</b>	-
		4,000,325	574,711	<b>4,575,036</b>	4,489,809
	<i>Unrestricted</i>				
	Other Activities	101,595	50,121	<b>151,716</b>	69,759
		4,101,920	624,832	<b>4,726,752</b>	4,559,568
<b>8.</b>	<b>RAISING FUNDS</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021
		<b>€</b>	<b>€</b>	<b>€</b>	€
		<b>Direct</b>	<b>Support (Note 9)</b>	<b>Total</b>	Total
	<i>Unrestricted</i>				
	Assistive Technology	1,203,114	89,625	<b>1,292,739</b>	1,231,529
	Other Costs	161,344	16,379	<b>177,723</b>	121,373
		1,364,458	106,004	<b>1,470,462</b>	1,352,902



**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

9. SUPPORT COSTS	2022	2022	2022	2021
	€	€	€	€
	Support	Governance	Total	Total
<i>Charitable Activities</i>				
HSE Services	538,302	32,578	<b>570,880</b>	511,350
Explore	3,612	219	<b>3,831</b>	1,726
Other Costs	47,260	2,861	<b>50,121</b>	-
<i>Raising Funds</i>				
Assistive Technology	84,510	5,115	<b>89,625</b>	75,488
Other Costs	15,445	934	<b>16,379</b>	8,826
	689,129	41,707	<b>730,836</b>	597,390

**10. NET INCOME BEFORE TAXATION**

	2022	2021
	€	€
The net income for the financial year is stated after charging:		
Auditors' remuneration for external audit services	19,327	19,106
Depreciation	152,843	160,916
Operating lease rentals		
- Land and buildings	277,695	263,708
- Other	27,964	27,097
	<b>477,829</b>	<b>470,827</b>

**11. TAXATION**

There is no charge to taxation in respect of the organisation as Chime has been granted charitable status under Section 207 of the Taxes Consolidation Act, 1997. Therefore, no provision for taxation has been made.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

#### 12. STAFF INFORMATION

Staff costs are comprised of:

	<b>2022</b>	2021
	<b>€</b>	€
Salaries	3,021,733	3,058,341
Social insurance costs	333,572	335,798
Other retirement benefit costs (Note 27)	146,517	161,847
Redundancy costs	40,320	113,244
	<u>3,542,142</u>	<u>3,669,230</u>

The salaries of professional grades have regard to Public Sector Pay Policy and Chime does not pay nor subsidise salaries, expenses or other perquisites (including, but not limited to, bonus payments and benefits in kind) which exceed those normally paid within the public sector. Redundancy payments, made or provided for during the year, totalled €40,320 (2021: €113,244). These redundancies arose mainly due to the restructuring of one of Chime's resource centres.

The average number of employees was 76 (2020: 75) and was broken down as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Community Services	29	27
Specialist Services	24	25
Assistive Technology	11	10
Management, Administration and Other	12	13
	<u>76</u>	<u>75</u>

The remuneration for higher paid employees (including all taxable benefits but excluding employer pension costs) fell within the following bands:

	<b>2022</b>	2021
	<b>No.</b>	No.
€60,000 - €69,999	3	5
€70,000 - €79,999	3	-
€80,000 - €89,999	3	3
€90,000 - €99,999	-	-
€100,000 - €109,999	-	-
€110,000 - €119,999	-	1
€120,000 - €129,999	1	-
	<u>10</u>	<u>9</u>

#### 13. KEY MANAGEMENT COMPENSATION

The CEO is paid an annual salary of €121,000. The total employee benefits for key management personnel for the financial year amounted to €506,953 (2021: €399,738) for six individuals (2021: 4 individuals). Key management personnel comprise the CEO, Head of Advocacy, Director of Finance Director of HR, Director of Specialist Services and Director of Community Services.

Board Directors are not remunerated, but are entitled to be reimbursed for out of pocket expenses incurred in the course of carrying out their duties. In 2022 €198 was paid to Directors (2021: €34).

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**14. TANGIBLE ASSETS**

	Building €	Leasehold interest €	Furniture €	IT & Other Equipment €	Motor vehicles €	Total €
<b>Deemed Cost:</b>						
At 1 January 2022	800,000	95,476	491,722	327,920	42,703	1,757,821
Additions	-	-	7,700	43,339	-	51,039
Disposals	-	-	-	(6,805)	(17,500)	(24,305)
<b>At 31 December 2022</b>	<b>800,000</b>	<b>95,476</b>	<b>499,422</b>	<b>364,454</b>	<b>25,203</b>	<b>1,784,555</b>
<b>Depreciation:</b>						
At 1 January 2022	137,789	60,791	305,440	201,968	34,036	740,024
Charge for the financial year	16,000	4,773	65,188	64,882	2,000	152,843
Disposals	-	-	-	(5,660)	(17,500)	(23,160)
<b>At 31 December 2022</b>	<b>153,789</b>	<b>65,564</b>	<b>370,628</b>	<b>261,190</b>	<b>18,536</b>	<b>869,707</b>
<b>Net Book Value:</b>						
At 31 December 2022	<b>646,211</b>	<b>2,9912</b>	<b>128,794</b>	<b>103,264</b>	<b>6,667</b>	<b>914,848</b>
<b>Net Book Value:</b>						
At 31 December 2021	662,211	34,685	186,282	125,952	8,667	1,017,797

The most recent valuation of the premises at 35 North Frederick Street was carried out by Independent Valuations on 8 April 2013 and stated the open market value for existing use at 31 December 2012 at €800,000.

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

<b>15. STOCKS</b>	<b>2022</b>	2021
	€	€
Stocks	<b>93,346</b>	131,002

There are no material differences between the replacement cost and the balance sheet amounts.

<b>16. DEBTORS: Amounts falling due within one year</b>	<b>2022</b>	2021
	€	€
Trade debtors	<b>75,851</b>	102,134
Grant debtors	<b>(288)</b>	36,045
Other debtors and prepayments	<b>71,451</b>	76,227
VAT	<b>11,126</b>	8,630
	<b>158,140</b>	223,036

Trade and other debtors are due within Chime's normal payment terms which are 30 days.

<b>17. CASH AT BANK AND IN HAND</b>	<b>2022</b>	2021
	€	€
Cash at bank and in hand	<b>1,925,024</b>	1,329,924
Funds held on behalf of Our New Ears	<b>48,202</b>	28,214
	<b>1,973,226</b>	1,358,138

<b>18. CREDITORS: Amounts falling due within one year</b>	<b>2022</b>	2021
	€	€
Bank loans (Note 20)	<b>72,768</b>	72,768
Creditors	<b>225,200</b>	234,988
Accruals and other payables	<b>142,881</b>	157,393
PAYE/PRSI	<b>86,615</b>	96,461
	<b>527,464</b>	561,610

Trade creditors and accruals are payable at various dates in the next three months in accordance with suppliers' normal terms. PAYE/PRSI is payable in accordance with applicable statutory provisions.

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

<b>19. CREDITORS:</b> Amounts falling due after more than one year	<b>2022</b>	2021
	<b>€</b>	€
Bank loans (Note 20)	<b>201,093</b>	257,420
	<b>201,093</b>	257,420

**20. DETAILS OF BORROWINGS**

**Maturity analysis**

	Within One year €	Between One year & Two years €	Between Two years & Five years €	Over Five years €	Total €
Bank loans	72,768	72,768	128,325	-	273,861
<b>Total</b>	<b>72,768</b>	<b>72,768</b>	<b>128,325</b>	<b>-</b>	<b>273,861</b>

Bank borrowings are secured by a fixed charge on Chime's premises.

In respect of prior financial year:

	Within One year €	Between One year & Two years €	Between Two years & Five years €	Over Five years €	Total €
Bank loans	72,768	72,768	184,652	-	330,188
<b>Total</b>	<b>72,768</b>	<b>72,768</b>	<b>184,652</b>	<b>-</b>	<b>330,188</b>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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**21. FINANCIAL INSTRUMENTS**

The carrying value of the company's financial assets and liabilities are summarised by category below:-

	<b>2022</b>	2021
	<b>€</b>	€
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Cash at bank and in hand	1,973,226	1,358,138
Trade debtors	75,851	102,134
Grant debtors	(288)	36,045
	<u>2,048,789</u>	<u>1,496,317</u>
<b>Financial Liabilities</b>		
<i>Measured at amortised cost</i>		
Bank loans and other loans	273,861	330,188
<i>Measured at undiscounted amount payable</i>		
Creditors	225,200	234,988
Accruals and other payables	142,881	157,393
	<u>641,942</u>	<u>722,569</u>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**22. FUNDS OF THE CHARITY**

	Restricted Funds €	Unrestricted Funds €	Total Funds €
<b>(i) Reconciliation of funds:</b>			
Fund balance at 1 January 2022	526,512	1,384,431	<b>1,910,943</b>
Net movement for the financial year	442,454	57,606	500,060
<b>Fund balances at 31 December 2022</b>	<b>968,966</b>	<b>1,442,037</b>	<b>2,411,003</b>

	Restricted Funds €	Unrestricted Funds €	Balance 31/12/2022 €
<b>(ii) Analysis of net assets between funds:</b>			
Fixed Assets	63,556	851,292	914,848
Current Assets	905,410	1,319,302	2,224,712
Liabilities	-	(728,557)	(728,557)
<b>Total funds</b>	<b>968,966</b>	<b>1,442,037</b>	<b>2,411,003</b>

**(iii) Movements in funds:**

	Balance 01/01/2022 €	Income €	Expenditure €	Transfer between funds €	Balance 31/12/2022 €
Restricted funds	526,512	5,017,490	(4,575,036)	-	968,966
Unrestricted funds	1,384,431	1,679,784	(1,622,178)	-	1,442,037
<b>Total funds</b>	<b>1,910,943</b>	<b>6,697,274</b>	<b>(6,197,214)</b>	<b>-</b>	<b>2,411,003</b>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**22. FUNDS OF THE CHARITY (CONTINUED)**

In respect of prior financial year:-

	<b>Restricted Funds €</b>	<b>Unrestricted Funds €</b>	<b>Total Funds €</b>
<b>(i) Reconciliation of funds:</b>			
Fund balance at 1 January 2021	217,276	1,141,753	<b>1,359,029</b>
Net movement for the financial year	309,236	242,678	<b>551,914</b>
<b>Fund balances at 31 December 2021</b>	<b>526,512</b>	<b>1,384,431</b>	<b>1,910,943</b>

	<b>Restricted Funds €</b>	<b>Unrestricted Funds €</b>	<b>Balance 31/12/2021 €</b>
<b>(ii) Analysis of net assets between funds:</b>			
Fixed Assets	77,585	940,212	<b>1,017,797</b>
Current Assets	448,927	1,291,470	<b>1,740,397</b>
Liabilities	-	(847,251)	<b>(847,251)</b>
<b>Total funds</b>	<b>526,512</b>	<b>1,384,431</b>	<b>1,910,943</b>

**(iii) Movements in funds:**

	<b>Balance 01/01/2021 €</b>	<b>Income €</b>	<b>Expenditure €</b>	<b>Transfer between funds €</b>	<b>Balance 31/12/2021 €</b>
Restricted funds	217,276	4,799,045	(4,489,809)	-	<b>526,512</b>
Unrestricted funds	1,141,753	1,665,339	(1,422,661)	-	<b>1,384,431</b>
<b>Total funds</b>	<b>1,359,029</b>	<b>6,464,384</b>	<b>(5,912,470)</b>	<b>-</b>	<b>1,910,943</b>



**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**23. MOVEMENT IN CHARITY FUNDS**

	Balance 01/01/2022 €	Income €	Expenditure €	Funds Transfer €	Balance 31/12/2022 €
HSE	233,707	4,931,822	(4,384,429)	-	781,100
HSE TAGS	72,573	79,301	(92,107)	-	59,767
Explore	88,818	(35,590)	(43,229)	-	9,999
HSE Lottery	72,133	-	(21,673)	-	50,460
Our New Ears	28,221	23,976	(5,146)	-	47,051
Education and Training Boards	7,882	5,725	(5,944)	-	7,663
Other	23,178	12,256	(22,508)	-	12,926
<b>Total Restricted funds</b>	<b>526,512</b>	<b>5,017,490</b>	<b>(4,575,036)</b>	-	968,966
Unrestricted funds	1,384,431	1,679,784	(1,622,178)	-	1,442,037
<b>Total funds</b>	<b>1,910,943</b>	<b>6,697,274</b>	<b>(6,197,214)</b>	-	<b>2,411,003</b>

**24. RECONCILIATION OF NET INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES**

	2022 €	2021 €
Net income (as per the Statement of Financial Activities)	500,060	551,914
<i>Adjustments for:</i>		
Depreciation and write down of fixed assets	153,988	160,916
Decrease / (Increase) in stocks	37,656	(5,483)
Decrease / (Increase) in debtors	64,896	(5,444)
Decrease in creditors	(34,146)	(13,314)
Interest expense	16,440	19,488
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>738,894</b>	<b>708,077</b>

**25. ANALYSIS OF CHANGES IN CASH**

	At start of year €	Cashflows €	At end of year €
Cash	1,358,138	615,088	1,973,226
Bank loans and other loans	(330,188)	56,327	(273,861)
<b>TOTAL</b>	<b>1,027,950</b>	<b>671,415</b>	<b>1,699,365</b>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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**26. FINANCIAL COMMITMENTS**

***Operating lease commitments***

Total future minimum lease payments under non-cancellable operating leases are as follows:-

	<b>2022</b>	2021
	<b>€</b>	€
Land and buildings		
- Within 1 year	201,995	233,420
- After 1 year but no more than 5 years	341,463	451,263
- More than 5 years	53,636	78,378
	<hr/>	<hr/>
Other		
- Within 1 year	27,964	27,764
- After 1 year but no more than 5 years	49,664	77,010
	<hr/>	<hr/>

**27. RETIREMENT BENEFITS SCHEME**

The organisation operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the organisation in an independently administered fund. The organisation made contributions of €146,517 (2021: €161,847) during the financial year. The amount outstanding at the financial year end amounted to €Nil (2021: €Nil).

**28. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year ended 31 December 2022.

*Transactions with Key Management Personnel* – Other than as set out in Note 13, there were no transactions with key management personnel during the current or previous financial year.

**29. CAPITAL COMMITMENTS**

Chime had the following capital commitments as at 31 December 2022:-

	<b>2022</b>	2021
	<b>€</b>	€
Capital Commitments	<b>43,211</b>	-
	<hr/>	<hr/>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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**30. SUBSEQUENT EVENTS**

There are no significant events subsequent to the financial year end.

**31. APPROVAL OF FINANCIAL STATEMENTS**

The Directors approved the financial statements on 4 September 2023.

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**SUPPLEMENTARY INFORMATION**

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(NOT COVERED BY THE INDEPENDENT AUDITOR'S REPORT)

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**SCHEDULE 1: DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

	<b>2022</b>	2021
	<b>€</b>	€
<b>INCOME</b>		
HSE Northern Area (Schedule 2)	1,833,687	1,371,258
HSE South Western Area (Schedule 2)	273,386	286,088
HSE East Coast Area (Schedule 2)	180,588	180,588
HSE Midland Area (Schedule 2)	303,449	308,449
HSE South Eastern Area (Schedule 2)	863,710	876,417
HSE Mid Western Area (Schedule 2)	299,879	294,789
HSE Western Area (Schedule 2)	426,200	442,587
HSE North Western Area- Donegal (Schedule 2)	192,756	198,148
HSE North Western Area- Sligo/Leitrim (Schedule 2)	86,530	94,073
HSE North Eastern Area (Schedule 2)	242,457	245,819
HSE Southern Area (Schedule 2)	308,481	318,089
HSE National Office (Schedule 2)	-	40,524
Other trading activities – Assistive Technology and Events	1,609,229	1,600,304
Department of Social Protection	48,931	38,362
Donations, legacies and fundraising	18,558	31,582
Other miscellaneous income	(14,543)	109,086
Our New Ears	23,976	28,221
	<u>6,697,274</u>	<u>6,464,384</u>
<b>EXPENDITURE</b>		
Staff salaries and related costs	(3,542,142)	(3,669,230)
Assistive technology direct costs	(776,869)	(836,558)
Cost of projects and activities	(368,462)	(137,894)
Rent and service charges	(306,999)	(290,106)
Professional fees	(239,012)	(130,248)
Maintenance and other office expenses	(178,037)	(199,994)
Advertising and marketing	(162,557)	(64,279)
Postage and telephone	(85,428)	(84,457)
Insurance	(81,797)	(74,553)
Staff training	(70,551)	(37,989)
Light and heat	(62,535)	(39,118)
Interpreters fees	(38,463)	(52,715)
Printing and stationery	(38,222)	(32,548)
Office equipment leasing	(29,444)	(27,097)
Subscriptions, affiliations and donations	(22,870)	(22,506)
Sundry	(19,396)	(33,085)
Our New Ears	(5,146)	-
Depreciation: Furniture	(65,188)	(63,879)
Equipment	(64,882)	(74,619)
Buildings and leasehold interest	(20,774)	(20,774)
Motor vehicle	(2,000)	(1,333)
	<u>(6,180,774)</u>	<u>(5,892,982)</u>
<b>NET INCOME BEFORE INTEREST</b>	516,500	571,402
Interest payable and similar charges	(16,440)	(19,488)
<b>NET INCOME FOR THE FINANCIAL YEAR</b>	<u>500,060</u>	<u>551,914</u>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**SCHEDULE 2: INCOME ANALYSIS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

<b>(a) HSE GRANTS:</b>	<b>2022</b>	<b>2021</b>
	<b>€</b>	<b>€</b>
<b>(1) HSE Northern Area:</b>		
(i) Core Funding	1,207,191	1,207,191
(ii) Specialist Multi-disciplinary Team	365,000	-
(iii) Day Service	182,950	87,208
(iv) Pay Restoration	78,546	77,123
(v) Lottery Grants	-	(264)
	<u>1,833,687</u>	<u>1,371,258</u>
<b>(2) HSE South Western:</b>		
(i) Core Funding	273,386	281,088
(ii) TAGs	-	5,000
	<u>273,386</u>	<u>286,088</u>
<b>(3) HSE East Coast Area:</b>		
(i) Core Funding	180,588	180,588
	<u>180,588</u>	<u>180,588</u>
<b>(4) HSE Midland Area:</b>		
(i) Core Funding	303,449	303,449
(ii) TAGs	-	5,000
	<u>303,449</u>	<u>308,449</u>
<b>(5) HSE South Eastern Area:</b>		
(i) Residential Service	560,198	558,720
(ii) Core Funding	296,992	298,472
(iii) Lottery Grants	-	1,125
(iv) TAGs	-	10,000
(v) Rental Income	6,520	8,100
	<u>863,710</u>	<u>876,417</u>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**SCHEDULE 2: INCOME ANALYSIS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

**(a) HSE GRANTS (CONTINUED):**

(6)	<b>HSE Mid Western Area:</b>	<b>2022</b>	2021
		<b>€</b>	<b>€</b>
	(i) Core Funding	288,591	288,591
	(ii) Lottery Grants	-	-
	(iii) TAGs	11,288	6,198
		<u>299,879</u>	<u>294,789</u>
		<u><u>299,879</u></u>	<u><u>294,789</u></u>
(7)	<b>HSE Western Area:</b>		
	(i) Core Funding	410,294	410,293
	(ii) TAGs	3,000	10,000
	(iii) Other Funding	12,906	22,294
		<u>426,200</u>	<u>442,587</u>
		<u><u>426,200</u></u>	<u><u>442,587</u></u>
(8)	<b>HSE North Western Area (Donegal):</b>		
	(i) Core Funding	144,220	146,719
	(ii) TAGs	35,845	43,599
	(iii) Intellectual Disability Services	12,691	7,830
		<u>192,756</u>	<u>198,148</u>
		<u><u>192,756</u></u>	<u><u>198,148</u></u>
(9)	<b>HSE North Western Area (Sligo/Leitrim):</b>		
	(i) Core Funding	83,662	83,663
	(ii) TAGs	2,868	10,410
		<u>86,530</u>	<u>94,073</u>
		<u><u>86,530</u></u>	<u><u>94,073</u></u>
(10)	<b>HSE North Eastern Area:</b>		
	(i) Core Funding	230,161	230,161
	(ii) Lottery Grants	-	1,500
	(iii) TAGs	12,296	14,158
		<u>242,457</u>	<u>245,819</u>
		<u><u>242,457</u></u>	<u><u>245,819</u></u>

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**SCHEDULE 2: INCOME ANALYSIS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

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**(a) HSE GRANTS (CONTINUED):**

(11)	<b>HSE Southern Area:</b>	<b>2022</b>	2021
		<b>€</b>	<b>€</b>
	(i) Core Funding	294,477	304,085
	(ii) TAGs	14,004	14,004
		<u>308,481</u>	<u>318,089</u>
(12)	<b>HSE National Office:</b>		
	(i) Strengthening Disabilities Services Grant	-	40,524
		<u>-</u>	<u>40,524</u>