

National Association for the Deaf  
T/A Chime

Reports and Financial Statements  
for the financial year ended  
31 December 2021

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

**CONTENTS**

	<b>PAGE</b>
DIRECTORS AND OTHER INFORMATION	3
REPORT OF THE DIRECTORS	
1.1 Structure, Governance and Management	4
1.2. Objectives and Activities	6
1.3. Strategy, Achievements and Performance	7
1.4. Business Review and Financial Results	10
1.5 Plans for Future Periods	11
1.6 Further Information	11
DIRECTORS' RESPONSIBILITIES STATEMENT	12
INDEPENDENT AUDITOR'S REPORT	13
STATEMENT OF FINANCIAL ACTIVITIES	16
BALANCE SHEET	17
STATEMENT OF CASH FLOWS	18
NOTES TO THE FINANCIAL STATEMENTS	19
SUPPLEMENTARY INFORMATION	
Schedule 1: Detailed Income and Expenditure Account	37
Schedule 2: Income Analysis	38

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

**DIRECTORS AND OTHER INFORMATION**

---

**DIRECTORS**

Mr Declan Keane (Chairman)  
Mr Kevin Coleman  
Ms Sandra Creagh  
Ms Martina Cummins (Appointed 9 August 2021)  
Mr Pat Flynn  
Mr Thomas Maguire  
Mr Ciarán McCormack (Appointed 18 October 2021)  
Ms Deirdre Nicholl (Appointed 15 August 2022)  
Ms Sylvia Nolan (Resigned 9 August 2021)  
Ms Jennifer Robertson  
Mr Gerard Smith  
Mr Brian Symington

**COMPANY SECRETARY**

Mr Andrew Caffrey

**CHIEF EXECUTIVE**

Mr Mark Byrne

**REGISTERED OFFICE**

35 North Frederick Street  
Dublin 1  
D01 W592

**AUDITORS**

Mazars  
Chartered Accountants and Statutory Audit Firm  
Block 3 - Harcourt Centre  
Harcourt Road  
Dublin 2

**BANKERS**

Allied Irish Banks plc  
1 Lower Baggot Street  
Dublin 2

Community Finance Ireland  
Unit 16 Ardee Business Park  
Hale Street  
Ardee  
Co Louth

**SOLICITORS**

Lewis Silkin  
26 Baggot Street Lower  
Dublin 2

Walsh and Partners  
17 South Mall  
Cork

**CHARITY NO.**

CHY5633

**CRA NO.**

20008772

**CRO NO.**

21627

# NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

## REPORT OF THE DIRECTORS

---

The Directors present their annual report and the audited financial statements for the financial year ended 31 December 2021.

### 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, have currently served in excess of three terms. A temporary sub committee of the Board was formed to manage succession planning for the role of Chair while the Remuneration and Nominations Committee is considering the overall issue of Board tenure. 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.

#### 1.1.3 Board Recruitment and Induction

When recruiting new Directors, the Board aims to attract a diverse range of 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.

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

---

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

##### 1.1.4 Board Attendance and Tenure

The Board ordinarily meets at least on a bi-monthly basis and met seven times during 2021 (six in 2020). The CEO and Company Secretary are invited to all Board meetings.

Board tenure and attendance at eligible meetings during 2021 was as follows:

	<i>Tenure as at 31 December 2021</i>	<i>Attendance at Board meetings</i>
Declan Keane	13.0 years	6 of 7
Kevin Coleman	2.2 years	6 of 7
Sandra Creagh	8.5 years	7 of 7
Martina Cummins	0.4 years	3 of 4
Pat Flynn	2.6 years	7 of 7
Thomas Maguire	1.1 years	7 of 7
Ciarán McCormack	0.2 years	2 of 2
Sylvia Nolan	N/A	3 of 4
Deirdre Nicholl	N/A	N/A
Jennifer Robertson	1.1 years	7 of 7
Gerard Smith	8.8 years	6 of 7
Brian Symington	9.2 years	3 of 7

##### 1.1.5 Board Appointments and Resignations

Martina Cummins was appointed to the Board on 9 August 2021, Ciarán McCormack was appointed to the Board on 18 October 2021 and Deirdre Nicholl was appointed to the Board on 15 August 2022.

Sylvia Nolan resigned from the Board on 9 August 2021.

##### 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 was established 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 seven times in 2021. The Directors who comprise the Committee are Kevin Coleman (Chair), Declan Keane and Gerard Smith.
- The Remuneration and Nominations Committee was established to provide strong oversight of Board recruitment and HR activity. The Directors who comprise the Committee are Declan Keane (Chair) and Sandra Creagh. The Committee met once in 2021.
- 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 2021.
- The Services Committee was established in 2021 to oversee the quality, safety and effectiveness of Chime's service delivery by undertaking periodic performance reviews of activities and facilitating planning and discussion on future service plans. The Directors who comprise the Committee are Jennifer Robertson (Chair) and Thomas Maguire. The Committee met twice in 2021.

##### 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.

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

**1.1.9 Our New Ears**

Chime has a collaborative working arrangement with Our New Ears (ONE), who raise funds for children's services in the Deaf community. Chime assist 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. The Committee is chaired by Brian Symington who is a Director of Chime and also comprises the Chime CEO and Director of Specialist Services as well as four members from Our New Ears. The Committee met twice in 2021. 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 empower people through advocacy, technology, community support and specialist services, all delivered with a deeply caring and personal approach that puts our clients at the heart of everything we do.

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 planning 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.

Our specialist services focus on more vulnerable or difficult cases. Our team of social workers support clients and their families through difficult times and help improve outcomes in their lives. We provide a Home of Choice residential service and a day service for vulnerable adults. Explore, our mentoring programme, provides individual structured support for Deaf and Hard of Hearing young adults. While COVID-19 curtailed many of our in-person national events, our Newly Diagnosed Weekend moved online and continued to offer families advice on cochlear implant and hearing aid maintenance, ISL introduction and peer group support.

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.

Our advocacy 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 2021 were as follows:

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

- Establish a Children's Hub – We have not yet established a Children's Hub as we await the outcome of funding discussions.
- Support 1,000 Children Annually – through our social work and Edutech services, we supported 676 children.
- Support 150 Young Adults – our Explore Young Adult Mentoring Programme commenced during 2021 and we have already started to support 45 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.
- 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 7 clients.

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

- Introduce 5 Fully Defined Services Available in all Regions – our fully defined Tinnitus service is in place in every region that we operate in and work has started to fully define our Hearing Loss Support, Deaf Support, Cochlear Implant Support and Assistive Technology Services. A standard range of Lifetech equipment is now available in all Resource Centres.
- Support an Additional 60 Deaf Adults annually – a training plan to allow our Community Resource Officers to develop Person Centred Plans with clients was developed in 2021. This will allow additional Deaf adults to be supported from 2022.
- Support 5,000 people at Outreach Clinics annually – COVID-19 limited the number of outreach clinics that could be held during 2021 with many venues closed due to restrictions. It is hoped that this service will be able to operate normally in 2022.
- Provide 5,000 Audiology appointments annually – we provided 2,946 appointments from July to December across our 9 clinics.

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

- Increase Chime's Spontaneous and Prompted Brand Awareness to 15% and 33% respectively – the first measurement of brand awareness will take place in 2022. A externally developed marketing strategy, which includes the development of a new website, began development during 2021 while a range of initiatives were undertaken to increase brand awareness including the provision of branded goods and new uniforms.
- Increase Referrals by 20% – the impact of COVID resulted in a reduction in referrals for the second half of the year by 18%.
- Secure State Funding for a Deaf Children's Specialist Multi-disciplinary Team – a formal business case was submitted to the HSE for funding for a new specialist multi-disciplinary team for Deaf children. To date, no funding has been secured.
- Secure Funding for 10 Residential Clients – funding was secured for Chime's first three residential clients during 2021.
- 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 – Chime engaged in significant advocacy to improve services provided to Deaf and Hard of Hearing clients by the State but significant measurable progress has not yet been achieved.

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

*Strategic Objective 4 – People and Culture:*

- Develop and Agree an Internal People Strategy – work commenced on the strategy during 2021 and the first draft is expected to be ready in 2022.
- Increase our Staff Engagement Score to 82% – our next staff engagement survey is scheduled for 2022 with a number of initiatives to improve staff engagement underway.
- Double Expenditure on Training and Development – two new leadership development programmes commenced in 2021 and we hope to launch an internal audiology training bursary in 2022.
- 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 – our objective to hold unrestricted reserves of approximately 10 weeks of annual operating costs was achieved by year end.
- Ensure HSE Service Agreements Operate at Breakeven – Due to the impact of COVID-19 and cost estimates for new services, a surplus was generated from our HSE funded activities instead of breakeven. 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 COVID-19 and a challenging environment in Edutech, the surplus generated by these activities reduced in 2021.

*Strategic Objective 6 – Impact and Quality:*

- Implement a Client Experience Programme – a supplier was selected to implement a client experience programme and initial interviews with staff commenced in 2021.
- Carry out 1 Service Evaluation each year – a search commenced to identify an independent supplier to complete our first service evaluation.
- Publish an Annual Impact and Quality Report – a metric measurement system was agreed for the Strategic Plan which will form part of our first Impact and Quality Report which is expected to be published in 2022.

**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 €31,582 in 2021 (2020: €64,191) and we would like to thank all those individuals who donated or participated in fundraising activities during the year. We are also grateful to our corporate donors Circle K and Mason Hayes & Curran.

Chime was also successful in a number of grant applications during 2021 including €96,718 for the Explore programme 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 and a total of €9,577 for learner equipment and social activities from Galway and Roscommon and Mayo, Sligo and Leitrim Education and Training Boards.



## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### REPORT OF THE DIRECTORS (CONTINUED)

---

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

##### 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:

	2021	2020
<b>Children</b>	<b>210</b>	<b>177</b>
Vulnerable Deaf Adults	82	64
Other Deaf Adults	452	280
<b>Deaf Adults</b>	<b>534</b>	<b>344</b>
Adults with Acquired Hearing Loss (General)	410	420
Adults (Cochlear Implant / BAHA)	28	34
Adults (Tinnitus)	576	405
<b>Adults with Acquired Hearing Loss</b>	<b>1,014</b>	<b>859</b>
Assistive Technology Services	1,880	1,856
Explore Young Adult Mentoring Programme	45	-
Residential and Day Services	10	-
<b>Other Services</b>	<b>1,935</b>	<b>1,856</b>
<b>Overall Total</b>	<b>3,693</b>	<b>3,236</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	8,143	6,179
Battery Sales	6,440	7,125
Lifetech and Other Accessories	4,226	4,033
Information, Rights and Entitlements	2,286	2,284
Other	3,289	2,971
<b>Overall Total</b>	<b>24,384</b>	<b>22,592</b>

While we continued, where possible, to support all our clients, the majority of our work with groups could not take place due to COVID-19. Attendance at Outreach Clinics and Groups were as follows:

<b>Overall Total</b>	<b>436</b>	<b>861</b>
----------------------	------------	------------

## **1.4 BUSINESS REVIEW AND FINANCIAL RESULTS**

### **1.4.1 Financial Results**

In 2021, Chime recorded total income of €6,464,384 and total expenditure of €5,912,470, resulting in a surplus for the year of €551,914. The accumulated funds of the charity increased to €1,910,943 at the end of the year of which €526,512 were restricted.

Total income almost identical to income levels achieved in 2020. Income from charitable activities increased by €499,430 due to additional grants received from the HSE for the new Residential and Day Services. In addition, Chime was successful in its application to 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 and received €96,718. Income from other trading activities fell by €466,222 mainly due to increased competition in the assistive technology sector.

Total expenditure was higher than expenditure in 2020 by 3%. Expenditure on charitable activities increased by €308,965 due to the provision of new services while expenditure on raising funds reduced by €161,025 a direct result of lower sales in assistive technology.

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 €1,260,984 which equated to eleven weeks of operating costs. The Finance Audit and Governance Committee has considered this reserves level and has agreed that it is 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 2021, a refurbishment of the Tullamore Resource Centre and a refurbishment of the Cabra premises, to accommodate the new Day Service, were completed at a cost of €37,763 and €50,306 respectively.

### **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. No issues were raised via these procedures during the year.

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 €4.5 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.

**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 2022, Chime plans to:

- Secure State funding for a Deaf Children's Specialist Multi-disciplinary Team, recruit the necessary professionals and establish a Children's Hub;
- Expand our Explore Young Adult Mentoring Programme with the appointment of one further mentor and carry out an external evaluation of the service;
- Support additional Deaf adults through Person Centred Plans led by our Community Resource Officers and Social Workers;
- Fully restart our Outreach Clinics post COVID-19 and expand this service throughout the country;
- Launch our internal audiology training bursary and expand existing audiology services;
- 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;
- 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 (2020 - €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, having been appointed during 2021, following an independent tender process, continue in office in accordance with Section 383(2) of the Companies Act 2014.

Approved by the Board and signed on its behalf by:



Declan Keane  
Chairman



Kevin Coleman  
Director

**5 September 2022**

## NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME

### DIRECTORS' RESPONSIBILITIES STATEMENT

---

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:



---

Declan Keane  
Chairman



---

Kevin Coleman  
Director

**5 September 2022**

**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 2021, 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 2021 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.

**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**

***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.

**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**

**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.

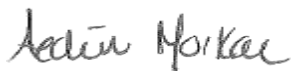
***Auditor's responsibilities for the audit of the financial statements***

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**

8 September 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

		<b>2021</b>	<b>2021</b>	<b>2021</b>	2020 as restated	2020 as restated	2020 as restated
		<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>	Restricted Funds	Unrestricted Funds	Total
<i>Notes</i>		<b>€</b>	<b>€</b>	<b>€</b>	€	€	€
<b>INCOME FROM</b>							
Donations and legacies	4	<b>6,000</b>	<b>25,582</b>	<b>31,582</b>	37,887	26,604	64,491
Charitable activities	5	<b>4,793,045</b>	<b>39,453</b>	<b>4,832,498</b>	3,955,949	377,119	4,333,068
Other trading activities	6	-	<b>1,600,304</b>	<b>1,600,304</b>	-	2,066,526	2,066,526
<b>Total</b>		<b>4,799,045</b>	<b>1,665,339</b>	<b>6,464,384</b>	3,993,836	2,470,249	6,464,085
<b>EXPENDITURE ON</b>							
Charitable activities	7	<b>4,489,809</b>	<b>69,759</b>	<b>4,559,568</b>	4,142,420	108,183	4,250,603
Raising funds	8	-	<b>1,352,902</b>	<b>1,352,902</b>	-	1,513,927	1,513,927
<b>Total</b>		<b>4,489,809</b>	<b>1,422,661</b>	<b>5,912,470</b>	4,142,420	1,622,110	5,764,530
<b>Net income before taxation</b>	10	<b>309,236</b>	<b>242,678</b>	<b>551,914</b>	(148,584)	848,139	699,555
Taxation	11	-	-	-	-	-	-
Transfers between funds	22	-	-	-	176,442	(176,442)	-
<b>Net movement in funds</b>	22	<b>309,236</b>	<b>242,678</b>	<b>551,914</b>	27,858	671,697	699,555
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	22	217,276	1,141,753	1,359,029	189,418	470,056	659,474
<b>Total funds carried forward</b>	22	<b>526,512</b>	<b>1,384,431</b>	<b>1,910,943</b>	217,276	1,141,753	1,359,029

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.



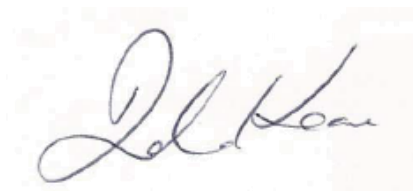
**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**

**BALANCE SHEET AS AT 31 DECEMBER 2021**

	<i>Notes</i>	<b>2021</b>	2020 as restated
		<b>€</b>	<b>€</b>
<b>Fixed Assets</b>			
Tangible assets	14	<b>1,017,797</b>	1,011,767
<b>Current Assets</b>			
Stocks	15	<b>131,002</b>	125,519
Debtors	16	<b>223,036</b>	217,592
Cash at bank and in hand	17	<b>1,358,138</b>	894,746
		<b>1,712,176</b>	1,237,857
<b>Creditors:</b> Amounts falling due within one year	18	<b>(561,610)</b>	(579,841)
<b>Net current assets</b>		<b>1,150,566</b>	658,016
<b>Total assets less current liabilities</b>		<b>2,168,363</b>	1,669,783
<b>Creditors:</b> Amounts falling due after one year	19	<b>(257,420)</b>	(310,754)
<b>NET ASSETS</b>		<b>1,910,943</b>	1,359,029
<b>FUNDS OF THE CHARITY</b>			
Accumulated funds – Restricted	22	<b>526,512</b>	217,276
Accumulated funds – Unrestricted	22	<b>1,384,431</b>	1,141,753
		<b>1,910,943</b>	1,359,029

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 5 September 2022 and signed on its behalf by:



Declan Keane  
Chairman



Kevin Coleman  
Director

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

**STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

	<i>Notes</i>	<b>2021</b>	2020 as restated
		<b>€</b>	€
<b>Net cash provided by operating activities</b>	26	<b>708,077</b>	925,354
<b>Cash flows from investing activities</b>			
Interest paid		<b>(19,488)</b>	(37,425)
Purchase of tangible assets	15	<b>(166,946)</b>	(153,970)
<b>Cash used in investing activities</b>		<b>(186,434)</b>	(191,395)
<b>Cash flows from financing activities</b>			
Payment of finance lease obligations		<b>(4,917)</b>	(19,232)
Payment of bank loans		<b>(53,334)</b>	(20,320)
<b>Cash used in financing activities</b>		<b>(58,251)</b>	(39,552)
<b>Net increase in cash and cash equivalents</b>		<b>463,392</b>	694,407
<b>Cash and cash equivalents at the beginning of the reporting year</b>		<b>894,746</b>	200,339
<b>Cash and cash equivalents at the end of the reporting year</b>		<b>1,358,138</b>	894,746
<b>Reconciliation to cash at bank and in hand:</b>			
Cash at bank and in hand		<b>1,358,138</b>	894,746

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 2021**

---

#### **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 2021.

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 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.

**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.

**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.

**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 €551,914 in 2021 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 2021, accumulated funds of the organisation were €1,910,943 (of which €1,384,431 was unrestricted) and bank balances were €1,358,138 (of which €937,432 was unrestricted).

The Directors have considered the impact of the COVID-19 pandemic on the organisation by reviewing the performance in 2020 and 2021 and updating cashflow projections for potential scenarios. The trading performance of the organisation remained very positive despite the impact of the COVID-19 and it is expected that the pandemic will have a similar impact in 2022 with demand for Assistive Technology services reducing during any periods of lockdown but rebounding when the country starts to reopen. 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 €4.6m has been agreed with the HSE under Service Agreements 2022. 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.
- (iii) The residual value of the premises located at 35 North Frederick Street, Dublin 1 is considered 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 2021**

<b>4. DONATIONS AND LEGACIES</b>	<b>2021</b>	2020
	<b>€</b>	€
<i>Restricted</i>		
General Donations	<b>6,000</b>	37,887
<i>Unrestricted</i>		
General Donations	<b>25,582</b>	26,604
	<b>31,582</b>	64,491

All income is derived from the Republic of Ireland

<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>	<b>2021</b>	2020
	<b>€</b>	€
<i>Restricted</i>		
HSE Services	<b>4,656,829</b>	3,944,666
Pobal (1)	<b>96,718</b>	-
Our New Ears	<b>28,221</b>	9,083
Education and Training Boards (2)	<b>9,577</b>	-
Miscellaneous	<b>1,700</b>	2,200
	<b>4,793,045</b>	3,955,949
<i>Unrestricted</i>		
Department of Social Protection	<b>38,362</b>	63,431
Miscellaneous	<b>1,091</b>	33,509
Pobal	-	200,000
Government Temporary Wage Subsidy Scheme	-	80,179
	<b>39,453</b>	377,119
Total	<b>4,832,498</b>	4,333,068

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

Specialist and Community Funding	<b>4,536,099</b>	3,803,142
Technical Aid Grants (TAGs)	<b>118,369</b>	114,546
Lottery Grants	<b>2,361</b>	26,978
	<b>4,656,829</b>	3,944,666

(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.

(2) Chime received a grant of €4,728 from Galway and Roscommon Education and Training Board's Mitigating Education Disadvantage Fund and a grant of €3,479 from Mayo, Sligo and Leitrim Education and Training Board's Mitigating Against Educational Disadvantage Fund to purchase digital learning equipment for Deaf Adults. An additional grant of €1,370 was received from Mayo, Sligo and Leitrim Education and Training Board for service user community activities.

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

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

<b>6. INCOME FROM OTHER TRADING ACTIVITIES</b>			<b>2021</b>	2020
			€	€
Assistive Technology			<b>1,600,304</b>	2,066,526
			<hr/> <hr/>	<hr/> <hr/>
<b>7. CHARITABLE ACTIVITIES</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	2020
	€	€	€	€
		<b>Support</b>		
	<b>Direct</b>	<b>(Note 9)</b>	<b>Total</b>	Total
<i>Restricted</i>				
HSE Services	3,947,041	511,350	<b>4,458,391</b>	4,130,551
Explore	22,174	1,726	<b>23,900</b>	-
Our New Ears	-	-	-	9,083
Other Costs	7,518	-	<b>7,518</b>	2,786
	<hr/>	<hr/>	<hr/>	<hr/>
	3,976,733	513,076	<b>4,489,809</b>	4,142,420
<i>Unrestricted</i>				
Other Activities	69,759	-	<b>69,759</b>	108,183
	<hr/>	<hr/>	<hr/>	<hr/>
	4,046,492	513,076	<b>4,559,568</b>	4,250,603
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>8. RAISING FUNDS</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	2020
	€	€	€	€
		<b>Support</b>		
	<b>Direct</b>	<b>(Note 9)</b>	<b>Total</b>	Total
<i>Unrestricted</i>				
Assistive Technology	1,156,041	75,488	<b>1,231,529</b>	1,486,126
Other Costs	112,547	8,826	<b>121,373</b>	27,801
	<hr/>	<hr/>	<hr/>	<hr/>
	1,268,588	84,314	<b>1,352,902</b>	1,513,927
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



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

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

9. SUPPORT COSTS	2021	2021	2021	2020
	€	€	€	€
	Support	Governance	Total	Total
<i>Charitable Activities</i>				
HSE Services	453,836	57,514	<b>511,350</b>	497,422
Explore	1,532	194	<b>1,726</b>	-
<i>Raising Funds</i>				
Assistive Technology	66,998	8,490	<b>75,488</b>	73,628
Other Costs	7,833	993	<b>8,826</b>	8,696
	530,199	67,191	<b>597,390</b>	579,746
	530,199	67,191	<b>597,390</b>	579,746

**10. NET INCOME BEFORE TAXATION**

	2021	2020
	€	as restated €
The net income for the financial year is stated after charging/(crediting):		
Auditors' remuneration for external audit services	<b>19,106</b>	22,105
Depreciation	<b>160,916</b>	146,566
Operating lease rentals		
- Land and buildings	<b>263,708</b>	233,922
- Other	<b>27,097</b>	30,565
	<b>470,827</b>	433,158

**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 2021

#### 12. STAFF INFORMATION

Staff costs are comprised of:

	<b>2021</b>	2020
	<b>€</b>	€
Salaries	<b>3,058,341</b>	2,829,159
Social insurance costs	<b>335,798</b>	305,661
Other retirement benefit costs (Note 27)	<b>161,847</b>	172,769
Redundancy costs	<b>113,244</b>	81,802
Government Temporary Wage Subsidy Scheme	-	80,179
	<b>3,669,230</b>	3,469,570

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 €113,244 (2019: €81,802). These redundancies arose mainly due to the restructuring of Chime's social work services.

The average number of employees was 75 (2020: 78) and was broken down as follows:

	<b>2021</b>	2020
	<b>No.</b>	No.
Community Services	<b>27</b>	33
Specialist Services	<b>25</b>	22
Assistive Technology	<b>10</b>	9
Management, Administration and Other	<b>13</b>	14
	<b>75</b>	78

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

	<b>2021</b>	2020
	<b>No.</b>	No.
€60,000 - €69,999	<b>5</b>	2
€70,000 - €79,999	-	1
€80,000 - €89,999	<b>3</b>	2
€90,000 - €99,999	-	-
€100,000 - €109,999	-	-
€110,000 - €119,999	<b>1</b>	1
	<b>9</b>	6

#### 13. KEY MANAGEMENT COMPENSATION

The CEO is paid an annual salary of €118,000. The total employee benefits for key management personnel for the financial year amounted to €399,738 (2020: €335,121) for 4 individuals (2020: 4 individuals). Key management personnel comprise the CEO, Head of Advocacy, Director of Finance and Director of Specialist Services. 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 2021 €34 was paid to Directors (2020: €Nil).

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

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

**14. TANGIBLE ASSETS**

	<b>Building €</b>	<b>Leasehold interest €</b>	<b>Furniture €</b>	<b>IT &amp; Other Equipment €</b>	<b>Motor vehicles €</b>	<b>Total €</b>
<b>Deemed Cost:</b>						
At 1 January 2021	800,000	95,476	394,624	570,995	60,136	1,921,231
Additions	-	-	97,098	59,781	10,067	166,946
Disposals	-	-	-	(302,856)	(27,500)	(330,356)
<b>At 31 December 2021</b>	<b>800,000</b>	<b>95,476</b>	<b>491,722</b>	<b>327,920</b>	<b>42,703</b>	<b>1,757,821</b>
<b>Depreciation:</b>						
At 1 January 2021	121,789	56,017	241,562	429,960	60,136	909,464
Charge for the financial year	16,000	4,774	63,878	74,864	1,400	160,916
Disposals	-	-	-	(302,856)	(27,500)	(330,356)
<b>At 31 December 2021</b>	<b>137,789</b>	<b>60,791</b>	<b>305,440</b>	<b>201,968</b>	<b>34,036</b>	<b>740,024</b>
<b>Net Book Value:</b>						
At 31 December 2021	<b>662,211</b>	<b>34,685</b>	<b>186,282</b>	<b>125,952</b>	<b>8,667</b>	<b>1,017,797</b>
<b>Net Book Value:</b>						
At 31 December 2020	678,211	39,459	153,062	141,035	-	1,011,767

Included above are assets held under finance lease and hire purchase agreements as follows:

<b>Asset description:</b>	<b>2021</b>		<b>2020</b>	
	<b>Net Book value €</b>	<b>Depreciation Charge €</b>	<b>Net Book value €</b>	<b>Depreciation Charge €</b>
Furniture	<b>1,981</b>	<b>1,547</b>	3,528	1,547
Equipment	-	<b>10,002</b>	10,002	10,008
Motor vehicles	-	-	-	177
	<b>1,981</b>	<b>11,549</b>	13,530	11,732

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 2021**

<b>15. STOCKS</b>	<b>2021</b>	2020
	€	€
Stocks	<b>131,002</b>	125,519

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>2021</b>	2020
	€	€
Trade debtors	<b>102,134</b>	125,277
Grant debtors	<b>36,045</b>	51,672
Other debtors and prepayments	<b>76,227</b>	35,800
VAT	<b>8,630</b>	4,843
	<b>223,036</b>	217,592

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>2021</b>	2020
	€	€
Cash at bank and in hand	<b>1,329,924</b>	864,453
Funds held on behalf of Our New Ears	<b>28,214</b>	30,293
	<b>1,358,138</b>	894,746

<b>18. CREDITORS: Amounts falling due within one year</b>	<b>2021</b>	2020
	€	€
Bank loans (Note 20)	<b>72,768</b>	72,768
Creditors	<b>234,988</b>	284,015
Accruals	<b>157,393</b>	104,417
PAYE/PRSI	<b>96,461</b>	83,431
Deferred income	-	30,293
Obligations under finance lease and hire purchase obligations	-	4,917
	<b>561,610</b>	579,841

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 2021**

<b>19. CREDITORS:</b> Amounts falling due after more than one year	<b>2021</b>	2020
	<b>€</b>	<b>€</b>
Bank loans (Note 20)	<b>257,420</b>	310,754
	<b>257,420</b>	310,754

**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	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>

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	237,986	-	383,522
Obligations under finance lease and hire purchase obligations	4,917	-	-	-	4,917
Total funds	77,685	72,768	237,986	-	388,439

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

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

---

**21. FINANCIAL INSTRUMENTS**

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

	<b>2021</b>	2020
	<b>€</b>	as restated €
<b>Financial Assets</b>		
<i>Measured at undiscounted amount receivable</i>		
Cash at bank and in hand	<b>1,358,138</b>	894,746
Trade debtors	<b>102,134</b>	125,277
Grant debtors	<b>36,045</b>	51,672
	<b>1,496,317</b>	1,071,695
<b>Financial Liabilities</b>		
<i>Measured at amortised cost</i>		
Bank loans and other loans	<b>330,188</b>	383,522
Obligations under finance lease and hire purchase obligations	-	4,917
<i>Measured at undiscounted amount payable</i>		
Creditors	<b>234,988</b>	284,015
Accruals	<b>157,393</b>	104,417
	<b>722,569</b>	776,871

**NATIONAL ASSOCIATION FOR THE DEAF T/A CHIME**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

**22. FUNDS OF THE CHARITY**

	<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 as restated €</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 2021**

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

In respect of prior financial year:

	Restricted Funds	Unrestricted Funds	Total Funds as restated
	€	€	€
(i) Reconciliation of funds:			
Fund balance at 1 January 2020	189,418	470,056	659,474
Net movement for the financial year	27,858	671,697	699,555
Fund balances at 31 December 2020	<u>217,276</u>	<u>1,141,753</u>	<u>1,359,029</u>

	Restricted Funds	Unrestricted Funds	Balance 31/12/2020 as restated
	€	€	€
(ii) Analysis of net assets between funds:			
Fixed Assets	-	1,011,767	1,011,767
Current Assets	217,276	1,020,581	1,237,857
Liabilities	-	(890,595)	(890,595)
Total funds	<u>217,276</u>	<u>1,141,753</u>	<u>1,359,029</u>

(iii) Movements in funds:

	Balance 01/01/2020 as restated	Income	Expenditure	Transfer between funds	Balance 31/12/2020 as restated
	€	€	€	€	€
Restricted funds	189,418	3,993,836	(4,142,420)	176,442	217,276
Unrestricted funds	470,056	2,470,249	(1,622,110)	(176,442)	1,141,753
Total funds	<u>659,474</u>	<u>6,464,085</u>	<u>(5,764,530)</u>	<u>-</u>	<u>1,359,029</u>

Chime recorded a deficit of €176,442 on HSE activities in 2020 and this shortfall was funded by a transfer from unrestricted reserves.



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

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

**23. MOVEMENT IN CHARITY FUNDS**

	Balance 01/01/2021 as restated €	Income €	Expenditure €	Funds Transfer €	Balance 31/12/2021 €
HSE	-	4,536,099	(4,302,392)	-	<b>233,707</b>
HSE TAGS	104,236	118,369	(150,032)	-	<b>72,573</b>
Explore	10,000	102,718	(23,900)	-	<b>88,818</b>
Lottery	75,739	2,361	(5,967)	-	<b>72,133</b>
Our New Ears	-	28,221	-	-	<b>28,221</b>
Education and Training Boards	-	9,577	(1,695)	-	<b>7,882</b>
Other	27,301	1,700	(5,823)	-	<b>23,178</b>
Total Restricted funds	<u><b>217,276</b></u>	<u><b>4,799,045</b></u>	<u><b>(4,489,809)</b></u>	-	<u><b>526,512</b></u>
Unrestricted funds	1,141,753	1,665,339	(1,422,661)	-	1,384,431
<b>Total funds</b>	<u><b>1,359,029</b></u>	<u><b>6,464,384</b></u>	<u><b>(5,912,470)</b></u>	-	<u><b>1,910,943</b></u>

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

	2021 €	2020 as restated €
Net income (as per the Statement of Financial Activities)	<b>551,914</b>	699,555
<i>Adjustments for:</i>		
Depreciation and write down of fixed assets	<b>160,916</b>	146,566
(Increase) / Decrease in stocks	<b>(5,483)</b>	14,114
(Increase) / Decrease in debtors	<b>(5,444)</b>	108,047
Decrease in creditors	<b>(13,314)</b>	(80,353)
Interest paid	<b>19,488</b>	37,425
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u><b>708,077</b></u>	<u>925,354</u>

**25. ANALYSIS OF CHANGES IN CASH**

	At start of year €	Cashflows €	At end of year €
Cash	894,746	463,392	1,358,138
Bank loans and other loans	(383,522)	53,334	(330,188)
Finance lease obligations	(4,917)	4,917	-
<b>TOTAL</b>	<u><b>506,307</b></u>	<u><b>521,643</b></u>	<u><b>1,027,950</b></u>

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

**26. FINANCIAL COMMITMENTS**

***Operating lease commitments***

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

	<b>2021</b>	2020
	<b>€</b>	€
Land and buildings		
- Within 1 year	<b>233,420</b>	172,400
- After 1 year but no more than 5 years	<b>451,263</b>	364,650
- More than 5 years	<b>78,378</b>	96,166
	<hr/> <hr/>	<hr/> <hr/>
Other		
- Within 1 year	<b>27,764</b>	26,274
- After 1 year but no more than 5 years	<b>77,010</b>	105,095
- More than 5 years	<b>-</b>	6,568
	<hr/> <hr/>	<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 €161,847 (2020: €172,769) during the financial year. The amount outstanding at the financial year end amounted to Nil (2020: €Nil).

**28. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year ended 31st December 2021.

*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.

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

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

---

**29. PRIOR YEAR ADJUSTMENT**

The comparative amounts in the statement of financial activities and balance sheet reflect a prior year adjustment in respect of the recognition of capital grants.

In prior years capital grants were treated as deferred income and amortised over the useful life of the related assets. In preparing the 2021 financial statements a prior period adjustment was made to recognise the capital grant as income at the time it was received in order to meet the SORP requirements for income recognition.

The prior year adjustment impacts the financial statements as follows:

	<b>As previously stated €</b>	<b>Effect of adjustment €</b>	<b>As restated €</b>
Income from other - unrestricted (2020)	8,200	(8,200)	-
Creditors - Amounts falling due after more than one year (31/12/2020)	442,402	(131,648)	310,754
Unrestricted fund balance (1/12/2020)	330,208	139,848	470,056
Unrestricted fund balance (31/12/2020)	1,010,105	131,648	1,141,753

**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 5 September 2022.

**SUPPLEMENTARY INFORMATION**

---

(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 2021**

	<b>2021</b>	2020
	€	€
<b>INCOME</b>		
HSE Northern Area (Schedule 2)	<b>1,371,258</b>	1,217,513
HSE South Western Area (Schedule 2)	<b>286,088</b>	317,947
HSE East Coast Area (Schedule 2)	<b>180,588</b>	180,588
HSE Midland Area (Schedule 2)	<b>308,449</b>	304,399
HSE South Eastern Area (Schedule 2)	<b>876,417</b>	334,760
HSE Mid Western Area (Schedule 2)	<b>294,789</b>	302,801
HSE Western Area (Schedule 2)	<b>442,587</b>	420,294
HSE North Western Area- Donegal (Schedule 2)	<b>198,148</b>	185,812
HSE North Western Area- Sligo/Leitrim (Schedule 2)	<b>94,073</b>	102,754
HSE North Eastern Area (Schedule 2)	<b>245,819</b>	250,102
HSE Southern Area (Schedule 2)	<b>318,089</b>	327,696
HSE National Office (Schedule 2)	<b>40,524</b>	-
Other trading activities – Assistive Technology	<b>1,600,304</b>	2,066,526
Department of Social Protection	<b>38,362</b>	63,431
Donations, legacies and fundraising	<b>31,582</b>	64,491
Other miscellaneous income	<b>109,086</b>	315,888
Our New Ears	<b>28,221</b>	9,083
	<b>6,464,384</b>	6,464,085
<b>EXPENDITURE</b>		
Staff salaries and related costs	<b>(3,669,230)</b>	(3,387,769)
Assistive technology direct costs	<b>(836,558)</b>	(1,009,171)
Rent and service charges	<b>(290,106)</b>	(241,230)
Maintenance and other office expenses	<b>(199,994)</b>	(164,630)
Cost of projects and activities	<b>(137,894)</b>	(354,933)
Professional fees	<b>(130,248)</b>	(92,054)
Postage and telephone	<b>(84,457)</b>	(67,623)
Insurance	<b>(74,553)</b>	(63,042)
Advertising and marketing	<b>(64,279)</b>	(28,828)
Interpreters fees	<b>(52,715)</b>	(20,941)
Light and heat	<b>(39,118)</b>	(38,726)
Staff training and conferences	<b>(37,989)</b>	(15,433)
Sundry	<b>(33,085)</b>	(13,728)
Printing and stationery	<b>(32,548)</b>	(21,655)
Office equipment leasing	<b>(27,097)</b>	(30,843)
Subscriptions, affiliations and donations	<b>(22,506)</b>	(20,849)
Our New Ears	-	(9,083)
Depreciation: Furniture	<b>(63,879)</b>	(58,725)
Motor vehicle	<b>(1,333)</b>	(178)
Equipment	<b>(74,619)</b>	(66,890)
Buildings and leasehold interest	<b>(20,774)</b>	(20,774)
	<b>(5,892,982)</b>	(5,727,105)
<b>NET INCOME BEFORE INTEREST</b>	<b>571,402</b>	736,980
Interest payable and similar charges	<b>(19,488)</b>	(37,425)
<b>NET INCOME FOR THE FINANCIAL YEAR</b>	<b>551,914</b>	699,555

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

**SCHEDULE 2: INCOME ANALYSIS  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

<b>(a) HSE GRANTS:</b>	<b>2021 €</b>	<b>2020 €</b>
<b>(1) HSE Northern Area:</b>		
(i) Core Funding	<b>1,207,191</b>	1,207,191
(ii) Day Service	<b>87,208</b>	-
(iii) Pay Restoration	<b>77,123</b>	-
(iii) Lottery Grants	<b>(264)</b>	10,322
	<b>1,371,258</b>	1,217,513
<b>(2) HSE South Western:</b>		
(i) Core Funding	<b>281,088</b>	299,381
(ii) Lottery Grants	-	8,266
(iii) TAGs	<b>5,000</b>	10,300
	<b>286,088</b>	317,947
<b>(3) HSE East Coast Area:</b>		
(i) Core Funding	<b>180,588</b>	180,588
<b>(4) HSE Midland Area:</b>		
(i) Core Funding	<b>303,449</b>	303,449
(ii) Lottery Grants	-	950
(iii) TAGs	<b>5,000</b>	-
	<b>308,449</b>	304,399
<b>(5) HSE South Eastern Area:</b>		
(i) Core Funding	<b>298,472</b>	306,250
(ii) Lottery Grants	<b>1,125</b>	-
(iii) TAGs	<b>10,000</b>	-
(iv) Residential Service	<b>558,720</b>	28,510
(v) Rental Income	<b>8,100</b>	-
	<b>876,417</b>	334,760

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

**SCHEDULE 2: INCOME ANALYSIS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

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

(6)	<b>HSE Mid Western Area:</b>	<b>2021</b>	2020
		<b>€</b>	€
	(i) Core Funding	<b>288,591</b>	288,594
	(ii) Lottery Grants	-	2,860
	(iii) TAGs	<b>6,198</b>	11,347
		<b>294,789</b>	302,801
		<hr/> <hr/>	<hr/> <hr/>
(7)	<b>HSE Western Area:</b>		
	(i) Core Funding	<b>410,293</b>	410,294
	(ii) TAGs	<b>10,000</b>	10,000
	(iii) Other Funding	<b>22,294</b>	-
		<b>442,587</b>	420,294
		<hr/> <hr/>	<hr/> <hr/>
(8)	<b>HSE North Western Area (Donegal):</b>		
	(i) Core Funding	<b>146,719</b>	144,218
	(ii) Lottery Grants	-	2,580
	(iii) TAGs	<b>43,599</b>	31,862
	(iv) Intellectual Disability Services	<b>7,830</b>	7,152
		<b>198,148</b>	185,812
		<hr/> <hr/>	<hr/> <hr/>
(9)	<b>HSE North Western Area (Sligo/Leitrim):</b>		
	(i) Core Funding	<b>83,663</b>	83,662
	(ii) Lottery Grants	-	500
	(iii) TAGs	<b>10,410</b>	18,592
		<b>94,073</b>	102,754
		<hr/> <hr/>	<hr/> <hr/>
(10)	<b>HSE North Eastern Area:</b>		
	(i) Core Funding	<b>230,161</b>	230,161
	(ii) Lottery Grants	<b>1,500</b>	1,500
	(iii) TAGs	<b>14,158</b>	18,441
		<b>245,819</b>	250,102
		<hr/> <hr/>	<hr/> <hr/>

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

**SCHEDULE 2: INCOME ANALYSIS (CONTINUED)  
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021**

---

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

(11)	<b>HSE Southern Area:</b>	<b>2021</b>	2020
		<b>€</b>	€
	(i) Core Funding	<b>304,085</b>	313,692
	(ii) TAGs	<b>14,004</b>	14,004
		<b>318,089</b>	327,696
		<hr/> <hr/>	<hr/> <hr/>
(12)	<b>HSE National Office:</b>		
	(i) Strengthening Disabilities Services Grant	<b>40,524</b>	-
		<hr/> <hr/>	<hr/> <hr/>