

Annual Report 2016



Vision, Mission and Values

IWA VISION

Irish Wheelchair Association (IWA) has a vision of an Ireland where people with disabilities enjoy equal rights, choices and opportunities in how they live their lives, and where our country is a model worldwide for a truly inclusive society.

IWA MISSION

Irish Wheelchair Association (IWA) works with, and on behalf of, people with physical disabilities to drive positive change in Ireland through the influencing of public policy, the provision of quality services and enabling accessibility to all aspects of society.





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President's Address



2016 proved to be another successful and rewarding, if sometimes challenging, year for IWA. It was a year of transition, with Rosemary Keogh taking over from Kathleen McLoughlin CEO of IWA in May. Over the past decade, IWA has developed into Ireland's leading organisation for people with physical disabilities, and securing the Q Mark has been an important external validation of our achievements. I look forward to the continued development of IWA, making sure that we remain the forerunner in supporting people with physical disabilities.

Work commenced during the year on our Strategic Plan 2017-2020. Your ideas and views are hugely important to our future direction, ensuring our core values and mission statement are as relevant now, in our sixth decade, as they were back when the Association was first founded. Operating to the highest standards of corporate governance, transparency and accountability is of the utmost importance to all our undertakings.

I was particularly pleased to be in attendance at the launch of IWA's new 'drive-from wheelchair' tuition vehicle in the autumn. Speaking from personal experience, this is a wonderful addition to our driving school fleet, making it possible for many more members to benefit from the independence and choice that learning to drive brings.

The Paralympic Games in Rio was a wonderful spectacle with Team Ireland doing us proud yet again. IWA had 13 members as athletes in the team, four of whom won medals. But just as important was the fact that our athletes provided us with many memorable moments. Seeing IWA member John Twomey carry the Irish flag in the opening ceremony was a proud reminder of our close links to the Paralympics movement in Ireland and the importance of sport within the culture of IWA.

Sincere thanks and gratitude to all our many volunteers throughout the country, who continue to give so generously of their time, providing much-needed support in many different ways. Whether through involvement in branch network holidays, social outings & day trips, clubs, Resource & Outreach Centres, or the fundraising activities such as our annual Angels campaign, their commitment is vital to us. The funds raised from the Angels campaign support essential services throughout the organisation.

In particular, a special thank you to the increasing number of corporate volunteers and donors who have become an integral part of our activities over many years. In conclusion, I wish to thank all our staff throughout the organisation for their ongoing hard work, dedication and support in delivering services of the highest level to our members nationwide.

A handwritten signature in black ink that reads "Eileen O'Mahony". The signature is written in a cursive style.

Eileen O'Mahony

Chairperson's Address



As governance within the charitable sector continues to grow and charitable organisations come under scrutiny from many different sectors in society, I would like to thank all the members of local branches and sports clubs for their cooperation and ongoing engagement in implementing Garda vetting and child/adult protection legislation. A huge amount of work has also gone into the consolidation of local branch and club accounts with the main accounts of IWA. This would not have been possible without the full cooperation of all those involved and for this I am very thankful.

Ever-increasing governance and regulation requirements place extra pressure and stress on members, volunteers and staff to ensure compliance with best practice standards. I hope you will not let these challenging requirements in any way discourage you in your involvement with the Association. The contribution that our staff and volunteers make is immense and greatly valued. Without your contribution, we would not be able to provide the services that we do to all our members. I appreciate that adhering to the regulations takes time that we would sometimes prefer to spend directly engaging with our members. However we now live in an environment where we cannot have engagement without regulations. We also need to bear in mind that while we may find some regulations time-consuming, they are always in the best interests of our members, staff and volunteers.

With a deficit of over €500k, 2016 was a difficult year for IWA financially. The deficit arose primarily due to increases in the gap between the costs of providing services and the funding we receive from the HSE to provide those services. We cannot continue with a loss run rate of half a million a year, as this could not only be considered reckless trading but would also within a very short period of time deplete our limited reserves.

Now, we need to be building our reserves to comply with good corporate governance and ensure IWA's future long-term financial sustainability. We have for the first time set out a three-year financial plan to bring the company back into financial stability. While we are a member-led organisation and have an obligation to our members to provide the best possible service, we also have a corporate responsibility to ensure that the company is run in a prudent financial manner. The Board Members of IWA have a legal obligation to ensure that IWA is managed in line with company law.

Many thousands of hours have gone into the production of the Strategic Plan 2017-2020. I would like to thank all those involved in the production of such a comprehensive road map for IWA. The strategic plan enshrines our belief that people are at the heart of everything we do and outlines a vision of a society where people with disabilities enjoy equal rights, choices and opportunities. IWA aspires to become the leading organisation in advocating for the rights of people with physical disabilities in Ireland. We also hope that Ireland will soon become a nation that can be held up as a model worldwide for a truly inclusive society.

I look forward to working with you all on our shared vision for IWA in as we move into the future.

A handwritten signature in black ink that reads "Michael Hickey". The signature is written in a cursive style.

Michael Hickey





Integrity

IWA is proud of what we do and how we do it – we behave responsibly with the highest standards of integrity. Our work is informed by need and we operate to the highest standards of governance, being accountable to our members, funders and the wider public.

2016 at a Glance

Irish Wheelchair Association
has **20,000** members

The Rio Paralympic Team
featured **13** members of
IWA-Sport, of which
4 were medalists

Resource and Outreach
Services provided to **2,064**
people in **57** locations

120 buses transported people
to and from our centres
69,954 times

2,498 Lessons and
Assessments provided to **333**
students in our driving schools

1.17 Million Hours of
Assisted Living Services
provided to **1,863** people

IWA-Sport
has **20** Sports Clubs

20,000 copies of
SpokeOut Magazine
sent out every quarter

 **Wheelchair**
Association





Excellence

IWA's commitment to excellence in the provision of services and corporate governance drives our development and growth, as we strive to attain the highest standards in everything we do. We are results-focused and operate with independence in all areas of our work.

Paul McCormack

For Paul McCormack, moving into a home of his own in 2016 was not only about achieving a long-held dream of independence, it was about giving his supportive parents the freedom to enjoy their retirement

Forty-two-year-old Paul McCormack is visibly proud when he opens his front door and invites guests into his home in Swords, Co Dublin. “I moved in on July 17th 2016 and I’ve enjoyed every minute since. Getting here was a long journey but now I have a home which gives me my independence.”

Paul had been on the housing list for over a decade when the site was identified. “I was 30 by the time I thought to put my name down,” he says. “When you have a happy and supportive family like mine, it can be easy to put off seeking independence, but my advice is ‘think ahead’. My parents did a fantastic job and never looked for help with my care, but by the time I was 35, they were starting to worry and think, ‘What if something happens to us?’ I was afraid that one day I’d have to go into an institution.”

Paul, who had previously done independent living training and a personal development course with IWA, was supported in his housing search by IWA Housing Officer, Dolores Murphy. “Each time the local authority suggested a potential house in Malahide or Baldoyle, Dolores came with us to the viewing. Unfortunately, none of the houses were suited to my needs. It’s hard to say no when you are under pressure to find a solution, but Dolores gave me the confidence to do that. She understood that I had to hold tight to my dream of becoming fully independent.”

After viewing six unsuitable houses, Paul broadened his search area and that is when the site in Swords was suggested. “Actually Swords is perfect because it’s close to my siblings and has good accessible public transport. Initially, I’d wanted to stay closer to Mum and Dad, but I wasn’t planning far enough ahead. It’s difficult to think about a

time when your parents won’t be around, but that’s the reality.”

Having a house purpose-built enabled a level of customisation that wouldn’t have been possible with older housing stock. “Everyone was rooting for me – the architect, my OT, and the IWA team. They all worked together on the design. It is bright, cheerful and comfortable to manoeuvre around. I feel very safe here.”

“Then a meeting was called with the HSE, where I spoke myself and IWA advocated strongly for my needs.”

While Paul’s parents, siblings and friends visit regularly, 35 hours-a-week of Assisted Living Services make him completely independent. “Originally I was only allocated 25 hours, but that wasn’t enough. IWA fought really hard to get me extra hours I needed. Then a meeting was called with the HSE, where I spoke myself and IWA advocated strongly for my needs.”

Personal Assistants aid Paul with getting up in the morning, cooking meals, going shopping and getting into bed at night. “I didn’t want my brothers and sisters to have to assist me in these tasks, because they have their own families. They are very good, but it’s not fair to ask too much of them.”

Paul adds, “These days I see a lot of my family, but I don’t feel beholden to them. My parents can even go off on their own and enjoy a holiday. Now I have my independence, they feel like they have permission to enjoy their retirement at last! It has given us peace of mind all round.”

My Story

Paul has availed of the following IWA services:

- ✓ Assisted Living Services
- ✓ Housing Support Services
- ✓ Advocacy
- ✓ Independent Living
- ✓ Rehabilitative Training





Assisted Living Services

1,862 adults and children with a physical disability received **1.17 MILLION** hours of personal assistance across Ireland

Leadership

IWA is the leading influencer in shaping public policy and societal attitudes to advance social inclusion for people with physical disabilities. We see beyond boundaries and identify new approaches for an improved world for people with physical disabilities.





FOR

2014

WASH DC

Our Structure

The Circle of Accountability



Our Governance

Irish Wheelchair Association applies high standards of governance to all of its operations, with a focus on continuous development and improvement. The work of IWA is overseen by a Board of 16 independent Voluntary Directors, at least one third of whom must be people with disabilities or reduced mobility. The Board is in the process of fully adopting the *Governance Code for Community and Voluntary Organisations*. As a signatory to the ICTR's *Statement of Guiding Principles for Fundraising*, we adhere to its requirements of accountability and transparency in both our fundraising activities and communications with supporters. IWA is registered with the Charities Regulatory Authority and compliant with its requirements.

The *IWA Governance Manual*, which is updated regularly, sets out the key roles, responsibilities & procedures for the Board, its officers and sub-committees. Delegated authority levels and matters that are reserved for consideration by the Board are clearly defined. Formal training for Board Members is provided on an annual basis. The Board meets seven times each year.

As a registered charity, and in accordance with the Articles of Association, Board Members are not entitled to any remuneration for

acting as a member of the Board. The Board delegates day-to-day management of the company, Irish Wheelchair Association (IWA), to the Chief Executive Officer and a Senior Management Team.

As detailed earlier in this report, IWA has over 20,000 registered members, all of whom receive the fully SORP (Statement of Recommended Practice) compliant Annual Financial Statements and an invitation to the Annual General Meeting (AGM).

Supporting the Board in delivering on the strategy for the Association, is the Senior Management Team, led by the CEO. Alongside the responsibilities assigned to individual members of this team for delivery of specific services, IWA operates a single 'National Central Services' function. National Central Services include: Finance, Human Resources, ICT, Procurement, Administration, Property Management, Health & Safety, Communications, Customer Care and Quality Assurance.

Directors and Administration

About Us:	Irish Wheelchair Association (IWA) is Ireland’s leading representative organisation and service provider for people with physical disabilities. We advocate for the needs of people with physical disabilities and provide services and support to over 20,000 members in their homes and communities throughout Ireland every year. Everything we do is driven by IWA’s vision of an Ireland where people with disabilities can enjoy equal rights, choices and opportunities and live their lives independently.
Legal Structure:	I.W.A. Company Limited By Guarantee operates under the registered business name of Irish Wheelchair Association.
Company Number:	352483
Charity Number:	CHY 5393
Charity Regulatory Authority Number:	CRA 20007997
Registered Office :	Áras Chúchulainn, Blackheath Drive, Clontarf, Dublin 3
Patron:	Michael D. Higgins, President of Ireland

Directors at 7th April 2017		Board Member	Audit Committee Member	Property Committee Member	Remuneration Committee Member	Sports Executive Member
PRESIDENT:	<i>Eileen O’Mahony</i>	*				
CHAIRPERSON:	<i>Michael Hickey</i>	*	*		*	
HONORARY SECRETARY:	<i>Doris O’Flynn</i>	*				
HONORARY TREASURER:	<i>William A Attley</i>	*	*		*	
BOARD MEMBERS:	<i>Kathleen Brady</i>	*				
	<i>Mary Branigan</i>	*				
	<i>Breda Dwyer</i>	*				
	<i>Stephen Cluskey</i>	*				
	<i>Sr Margaret Hogan</i>	*	*		*	
	<i>Clive Hough</i>	*				
	<i>Martin Kelly</i>	*				
	<i>Jack Lawler</i>	*		*		*
	<i>Olan McGowan</i>	*				
	<i>Phyllis Nolan</i>	*				
	<i>Donal Sands</i>	*	*			
	<i>Gerard Scully</i>	*		*		*

Directors and Administration

Company Secretary: Stephen O’Beirne

**External Members Of
The Audit Committee:** W Bruce Lyster
Paul Murray
Anthony Travers

**External Members Of
The Sports Executive:** Declan Slevin (Chairperson)
Darren Healy (Secretary)
John Brady
Kerrie Leonard

Chief Executive Officer: Rosemary Keogh

Senior Management Team:

Tony Cunningham	National Director for Volunteers, Housing and Holidays
Michael Doyle	National Director for Assisted Living
Geraldine Etchingham	Director of Finance
Nicky Hamill	Director of Sport
Chris Hoey	National Director for Community Supports
Gerry Phelan	Director of Human Resources
Mary Smyth	National Director for Quality and Customer Care

Auditors: Mazars
Chartered Accountants and Statutory Audit Firm
Harcourt Centre, Harcourt Road, Dublin 2

Principal Bankers: Bank of Ireland
Killester, Dublin 3

Solicitors: Eugene F Collins
Temple Chambers
3 Burlington Road, Dublin 4.

Doyle Solicitors
31 South Bank
Crosses Green, Cork

Colm O’Cochlainn & Company
Old Blessington Road
Tallaght, Dublin 24



Respect

IWA is committed to a culture of mutual respect between members, staff and volunteers. We listen with an open mind to what people have to say and value their diversity and contributions.



IWA at a Glance



57 Resource and Outreach Services



11 Driving Schools



3 Holiday Centres



13 Charity Shops



11 Housing Locations



1 Sports Centre



20 Sports Clubs



32 Volunteer Branches

For more information on our locations please log on to
www.iwa.ie/contact

el Fallon
ts, Dublin

 Irish Wheelchair Association.

Claddagh Court, Kilkenny

ay City

 Irish Wheelchair Association.

The Steeples, Tipperary

What Our Partners Say

DPD

“DPD Ireland has been a long-term supporter of IWA, distributing Angels throughout the country in advance of the annual Angels Campaign. With a 38 strong depot network, DPD’s drivers and depot staff know their localities well and through collecting and delivering parcels, have built strong relationships with the people living and working in their areas. That’s why our partnership with the IWA is so successful – both of our organisations have a local as well as a national presence. We both understand that planning and working locally builds a strong, country-wide foundation.”

The Ireland Funds

“The Ireland Funds’ Flagship Grant programme supports outstanding non-profit organisations to deliver effective programmes in the areas of arts and culture, education, peace and reconciliation and community development. We are extremely proud to have awarded a Flagship Grant to the IWA to establish clubs that allow children with physical disabilities to experience a number of different sports. The IWA’s commitment to ensuring equality of opportunity for people with physical disabilities is outstanding, and the sports clubs they have established will transform the lives of hundreds of children and young people in the southeast of Ireland.”

City Electrical Factors

“City Electrical Factors is proud to be able support the IWA whom provide an invaluable service to the community. One of the facilities that stood out on our visit was the sports department and the events made available to people of all ages with disabilities. With the help of the IWA association children can become involved in sport which helps develop their self-confidence as individuals and also learn to be part of a team. The time and enthusiasm the IWA association and its volunteers dedicate is truly fantastic, giving all an equal opportunity to partake in sport and create lifelong friendships.”

Clontarf Castle

“The Owners and Management Team at Clontarf Castle are delighted to be in a position to support the fantastic work that the Irish Wheelchair Association undertake throughout the country, but especially proud to be involved in supporting the services being provided in our local Clontarf community. We wish the Association the very best for the year ahead.”



A Year in Review

Introduction

2016 was a year of change, challenge and innovation for Irish Wheelchair Association (IWA). Since receiving the warmest of welcomes on taking on the role of CEO in April last year, I have continued to be impressed by the relentless commitment of IWA members, staff and volunteers to continuously drive for positive changes in the lives of people with disabilities in Ireland.

Our work in 2016 provided vital support to people with physical disabilities, helping ensure those we serve enjoy equal rights, choices and opportunities in how they live their lives. When IWA was founded, the hope for the future was to create a world where people with disabilities would be a real part of their community, and where the work of IWA would be at the centre of making that happen. Fifty-six years later, though much has been achieved, many challenges remain, and IWA activities and services continue to be critical to our members as they go about their daily lives.

Our work is informed by need. Across the Association, we believe that our role is to be a positive force in our members' lives. Our members' feedback and active involvement is essential to who we are and what we do, and this is demonstrated in the quality and ethos of our activities and services.

Rosemary Keogh
Chief Executive Officer

Advocacy

In 2016, our renewed focus on advocacy saw the appointment of a full-time National Advocacy Officer, and IWA is once again achieving recognition as the leading representative organisation in Ireland for people with physical disabilities. Ten years after Ireland first signed the UN Convention on the Rights of Persons with Disabilities (UN CRPD), and partnering with a number of other charities, IWA took a lead role in the campaign to urge the government to now ratify the UN CRPD as it promised to do in 2016. IWA Advocates addressed public representatives in the Oireachtas, in government departments and at local and national meetings and events all across the country.

IWA advocates addressed public representatives in the Oireachtas, in government departments and at local and national meetings and events all across the country.

As the established expert on accessible transport, IWA works at a strategic level in partnership with national transport providers, government and other organisations to facilitate change and improvement to transport services nationally. We also provided training to 313 taxi drivers on behalf of the National Transport Authority.

In an Irish context, issues such as lack of accessible transport, lack of access in the physical environment and lack of employment opportunities continue as barriers to achieving meaningful independence. As a leading influencer in shaping policy, IWA acts as a strong voice on disability issues. Whether through our Pre Election Campaigns, Pre Budget Submissions or





continued membership of the Housing Agency National Advisory Group, IWA's Advocacy Officer and Access Team continue to focus our campaigns on addressing these issues as well as calling for the ratification of the UN Convention on the Rights of Persons with a disability.

Community Supports and Volunteers

IWA's presence in communities around Ireland is vital, particularly in rural settings, as people with physical disabilities continue to remain isolated due to a lack of facilities in areas such as employment, transport and access. In this context our network of 57 centres, serviced by IWA's fleet of 120 independently funded and maintained buses, remains a lifeline to many. 2016 saw IWA expand our reach by opening a new centre in Portlaoise, while also re-opening refurbished and improved centres in Cork and Letterkenny. In 2016 we provided over 95,000 days of service, and transport to 2,054 people through our 57 centres. Our services include rehabilitative

training, a range of youth activities and individual person-centred planning. Our centres continued to be hubs which focused on enabling people to integrate into their communities through awareness programmes, holidays, and information weeks, amongst many other projects.

Our centres continued to be hubs which focused on enabling people to integrate into their communities through awareness programmes, holidays, and information weeks.

Working alongside our community-based centres, IWA has 2,000 registered volunteers who give freely of their time to benefit their communities. IWA has a long-standing and dedicated network of 32 Volunteer Branches which engage in fundraising and community & social activities at local level, supporting our members and centres.

Transport

Transport is key to people with physical disabilities realising their independence, but sadly Ireland still does not have a fully accessible public transport system or taxi service. In this context, IWA's nationwide fleet of 120 accessible buses is vital to many Irish communities, providing door-to-door transport for members who might otherwise be confined to their homes. Our transport fleet is one of our most critical assets, and throughout the year, IWA continued to fill gaps in public transport services. However, the increased demand on our bus fleet alongside ageing vehicles means replacing and regenerating our transport fleet will become an area of increasing challenge and focus.

Our transport fleet is one of our most critical assets.

Recognising the impact mobility can have on independence, empowering people to realise their potential, IWA provided 2498 driving lessons to 333 people and also extended our capacity with the addition of a new drive from wheelchair car for people who use powered wheelchairs.

Assisted Living Services

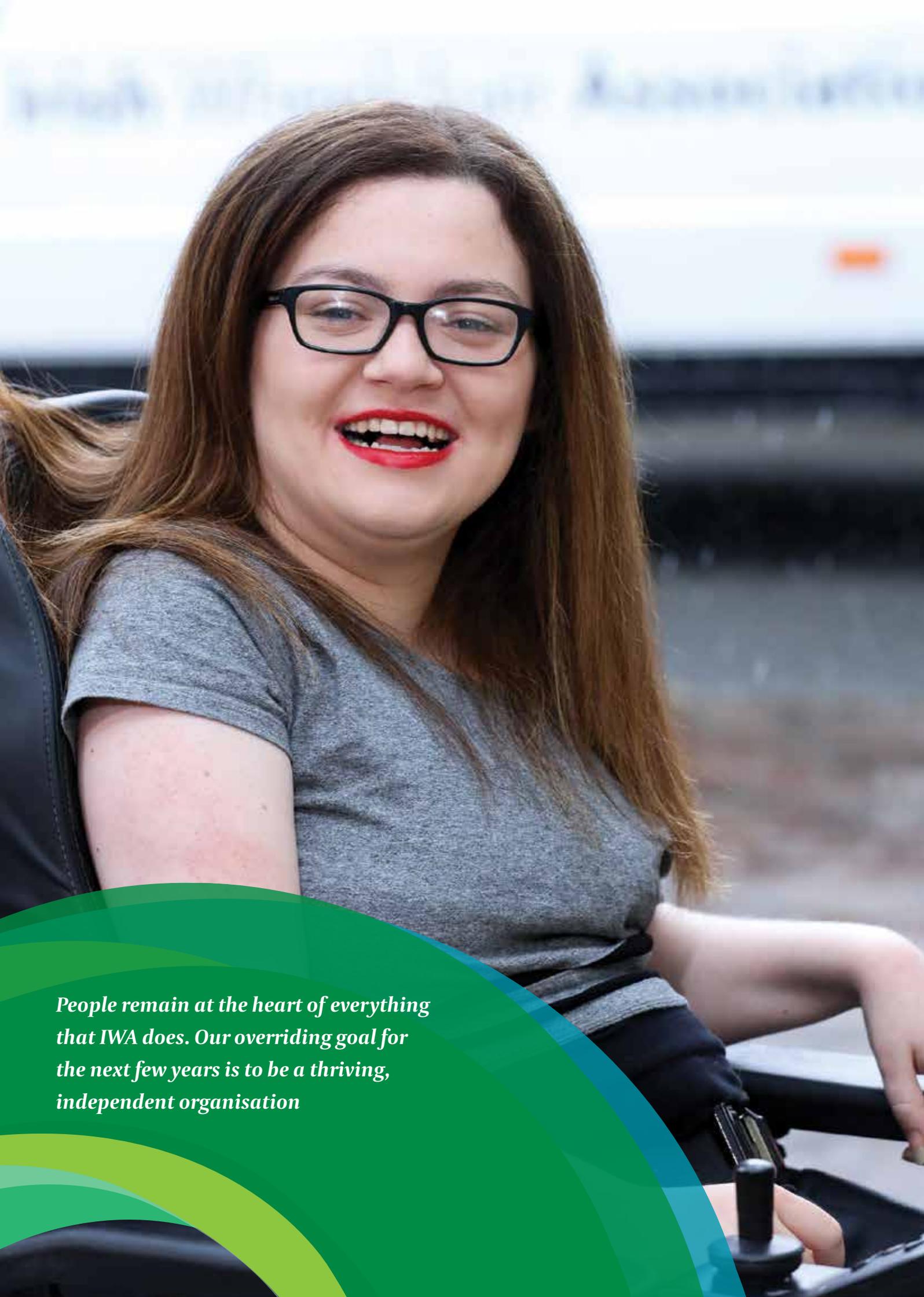
In line with our vision of people with disabilities having choices as to how they live their lives, Assisted Living remained our largest service in 2016. IWA provided person-tailored supports to more than 1,863 adults and children through our 1,688 personal assistants. Amounting to 1.17 million hours of service ranging from a few hours per week to 24/7 assistance, this facilitated personal freedom by supporting people with physical disabilities with individual decisions in their daily lives. In IWA, 1,625 of our Personal Assistants have a QQI (FETAC Level 5 Major Award) qualification, a key differentiating factor in terms of the quality of the services we provide. With a population

that is ageing, demand for these services is increasing and in 2016, IWA extended our service to over 65 as a result of successful tender for Enhanced Homecare Services, while our IWA At Home social enterprise continues to grow.

IWA has worked hard to provide and develop services to address the issues faced by people with physical disabilities. IWA is an Approved Housing Body under section 6 of the Housing (Miscellaneous Provisions) Act 1992 and has a national network of 44 accessible homes. In 2016 IWA met with the Department officials and made a submission to *Rebuilding Ireland Action Plan for Housing and Homelessness* seeking an increase in the provision of wheelchair-accessible social housing nationally. As an ongoing issue, this continues to be a barrier to realising true independence - a symptom of which is that the Capital Assistance Scheme Funding allocated to IWA in 2016 remains unspent due to the lack of available suitable housing for purchase and adaptation to meet the needs of wheelchair accessibility.

Sport and Recreation

Providing a vision for someone's future and a pathway to realising that vision is part of the fabric of IWA. Some of the best examples of this are found amongst the members who benefit from the sporting opportunities we provide. Whether it is through our annual summer sports camps or the over 20 IWA sports clubs around the country, participation at all levels continues to demonstrate what can be achieved with the support of IWA.



People remain at the heart of everything that IWA does. Our overriding goal for the next few years is to be a thriving, independent organisation

From the success of our athletes at the Rio Paralympic Games right down to the local community Boccia leagues, the hard work undertaken by IWA's Sports Development Officers is achieving results. IWA constantly seeks to maximise resources available to ensure the continuation of these services.

Providing a vision for someone's future and a pathway to realising that vision is part of the fabric of IWA

Alongside sporting activities and recognising the importance of recreation & respite, whether through our local centres or volunteer branches, IWA supported and provided a range of holidays, weekend breaks and other activities chosen by our members. IWA also provided 7,320 bed nights through our fully accessible holiday centres in Roscommon, Dublin and Kilkenny.

Staff

People are at the centre of everything we do and IWA recognises the importance of a committed and motivated workforce. In direct response to staff feedback from the 2016 staff survey, IWA introduced a new staff newsletter *Engage* which aims to keep staff updated on developments and to recognise the contribution made by staff throughout the year. The newsletter also provides an important mechanism for staff to offer feedback on a regular basis.

In January 2016, IWA implemented the first phase of the Lansdowne Road Agreement which benefitted our lowest paid staff and demonstrated that their commitment and loyalty is recognised. With Employee Wellbeing being a key focus, some staff benefits introduced included a free flu vaccine, supports for further education and HSF Health Cash Plans at discounted rates. Representatives from HSF attended 35 different IWA locations during 2016, offering advice to staff on this new benefit.

Fundraising

IWA Fundraising is heavily reliant on the Irish public who give up so freely of their time and make financial donations to help IWA deliver its mission. Throughout 2016, a number of national fundraising campaigns were held including our national Angels Campaign; Church Gate Collections; Annual Car Draw and Friends of IWA Monthly Draw.

The Angels Campaign celebrated its 15th anniversary during 2016 with many staff, members, volunteers and schools selling Angels products at many locations, including Aldi Stores.

We acknowledge the continued support of our Church Gate Collectors, their local parishes and parish councils, without whom we would not be in a position to collect at over 470 churches in 2016. Despite a challenging environment, the IWA 2016 fundraising calendar was busy and saw approximately 1,400 volunteers take part in national and local fundraising events.

Looking Ahead

Towards the end of 2016, we commenced work on IWA's strategy for the next three years. Building on our strong foundations, while also recognising the financial and regulatory challenges we face, we asked you – our members, staff and volunteers – for your input in developing our roadmap for the future. You answered in your thousands and your feedback has shaped IWA's Values, Vision and Mission for the future.

People remain at the heart of everything that IWA does. Our overriding goal for the next few years is to be a thriving, independent organisation, advocating for an inclusive society and providing quality services that enable people with physical disabilities to live the life they choose.



**Irish
Wheelchair
Association™**

10 Years
of Late

Equality

IWA believes in a fair and inclusive society. We work actively to ensure that every person with a physical disability in Ireland can achieve their right to an independent life, with equal access to opportunities, services and supports within their communities.



**Irish
Wheelchair
Association™**

**Make
Equality
the Policy**

#RatifyUNCRPD



Eimear Breathnach

Eimear Breathnach had always been sporty, so when she acquired a spinal injury it felt natural to look to sport as a way of getting fit and back into ordinary life. IWA gave her the opportunities she needed to develop her talents, and soon she was pursuing a successful Paralympic career

Eimear Breathnach from Dundrum in South Dublin was 17-years-of-age when became a wheelchair user. Having previously loved camogie and Gaelic football, she says, “When I was lying in the bed in the NRH [National Rehabilitation Hospital], my first thought was, ‘I’ve got to get into wheelchair sport.’”

She continues, “The minute I was physically able I started playing table tennis. At the beginning I had this halo traction cage around my head, but I didn’t let it stop me. Sport felt good because it felt so normal. I didn’t need a physio or OT to assist me. I could just do it.”

One of Eimear’s first trips outside the hospital was to a wheelchair rugby training session in IWA’s sports hall in Clontarf. “When I got there I was struck by how fast the other players were. I realised you could do anything in a wheelchair and I knew I had something to look forward to.”

While in the NRH Eimear also learnt to drive with IWA’s Driving School.

Eimear passed her test (first time around) and she says, “Being able to drive was so important in getting me to school every day to finish my Leaving Cert and across to IWA in Clontarf for training sessions.”

By the time she was discharged from the NRH, wheelchair rugby and table tennis were Eimear’s passions. “I took to them easily and got competitive quickly. The volunteer coaches in IWA, John Bridgeman and Marie Hughes, saw my potential and told me, ‘You could compete internationally.’”

In the fifteen years that followed, she went on to have a successful sporting career on

the world stage, including the Beijing and London Paralympics.

Alongside her sporting career, Eimear completed a BComm at UCD and then worked for nearly 12 years in FBD insurance. She says, “It was IWA’s Rehabilitative Training Service that linked me up with the agency advertising that vacancy and helped me prepare my CV.”

“Sport creates a positive environment and that helps you develop a positive attitude to life.”

Eimear adds, “Over the years IWA has given me lots of useful advice on things like choosing a wheelchair or a holiday resort. I like reading holiday reviews from other wheelchair users in *SpokeOut*, because I find that when booking websites say ‘accessible’ they just mean you can get in the front door. IWA members understand access is more than that!”

Having retired from competitive sport in 2014, Eimear recently set up a business finding accessible properties in Spain for Irish buyers and she is also the Vice-President of Paralympics Ireland. “Sport is always going to be part of my life and I’m keen to encourage more people to get involved because it complements so many aspects of your life. Fitness and upper body strength make it easier to get in & out your car, and when you travel with your teammates, the social aspect is fantastic. I even met my husband, Michael, through IWA wheelchair rugby! Sport creates a positive environment and that helps you develop a positive attitude to life.”



THE
IRISH SPORTS
COUNCIL
AN CHOMHAIRLE SPÓIRT

Eimear has availed of the following IWA services:

- ✓ IWA-Sport
- ✓ Motoring Advice, Assessment and Tuition Services
- ✓ Rehabilitative Training
- ✓ Wheelchair Solutions
- ✓ SpokeOut magazine
- ✓ Information Services



Sports

13 members were part of Team Ireland at the **2016** Paralympic Games in Rio





Rio2016™
JOGOS PARALÍMPICOS



Quality is Everyone's Responsibility in IWA

Quality is the responsibility of everyone in IWA and as an organisation we are very proud of our achievements.

The people who use our services are confident that IWA is providing high quality person-centered services in tune with their requirements. Our satisfaction survey finds that 96% of people would recommend IWA services to others and that 98% of people feel their quality of life has improved immeasurably as a result of IWA services.

IWA's commitment to continuous improvement is ongoing, and the exceptional standards of our services are recognised externally.

IWA's commitment to continuous improvement is ongoing, and the exceptional standards of our services are recognised externally. In 2016, we were awarded the Q Mark for Business Management Systems, and IWA is keeping up these standards in 2017, with IWA's Quality Department continuously preparing for the annual Q Mark Audit.

IWA operates a Quality Management System, which is both internally and externally audited using the Q Mark Quality Management System. As part of that process we have invested in developing our Customer Service standards. Through our Customer Service

Charter, we are committed to serving our customers in a fair and courteous manner. Last year, our Customer Care & Information Department handled over 3,000 calls, taking feedback and dealing with queries in a professional and speedy manner. We developed a system that categorises comments and complaints so we can identify trends which will be addressed through improvement plans.

An awareness of Quality is embedded in all IWA's services. It is part of our daily work to use a person-centered approach and ensure that we are listening to what our service users and customers are saying. In order to encourage all staff to embrace and understand Quality as part of their everyday role, IWA's Training, Quality and Standards Departments have worked with EIQA, the umbrella organisation for Q Mark, to design a Quality Assurance training module. This module, which will be available to all IWA staff in 2017, will support our staff in identifying their role in the Quality journey.

IWA was also delighted to be shortlisted at the National Q Mark Awards for Business Excellence in 2016, further independent recognition of IWA's commitment to attaining and retaining the highest Quality Standards.

IWA will continue to prioritise Quality in all our operations as we believe this provides a strong basis for growth and development.



Strong First

Irish Wheelchair Association
DROICEDA
Warriors of Need





Positivity

IWA is immensely proud of our heritage, achievements and people. We believe in the determination of our members, staff and volunteers to be instrumental in the achievement of a new, inclusive Ireland.

Mairéad Meehan

When a kidney transplant gave Mairéad Meehan a new lease of life, she was determined finally to fulfil her long-held dream of learning to drive and becoming truly independent

In 2010 Mairéad Meehan from Navan, who has spina bifida, was diagnosed with kidney failure. “I ended up spending nearly three years on dialysis. I promised myself that if I got a second chance, I’d take life by the throat. I’d do all the things I’d always wanted to do – like learning to drive.”

That second chance came in 2013 when Mairéad successfully underwent a kidney transplant. “That was it! I wasn’t going to put things off anymore! As soon as I’d recovered, I got a new provisional license and scheduled my assessment with IWA. It went well and a couple of weeks later it was time for my first driving lesson at IWA Navan. I remember I was so nervous. I was literally shaking as we pulled off in the IWA car. The instructor said, ‘Do you want to stop?’ but I said, ‘No, let’s keep going.’ I may be a bit of a drama queen but I wasn’t going to give up!”

Mairéad did a full course of lessons with IWA’s Driving School and when she felt ready, she booked her driving test. “Lots of people tried to prepare me for the fact that I might not get it first time around. ‘Don’t be too devastated. Most people do it a few times,’ my brother told me. So when the test day came and the examiner turned to me and said ‘It’s good news’, I was so thrilled.” He asked me who I’d done my lessons with and when I said IWA, he said, ‘Well they did a great job. They really trained you well!’”

Mairéad adds, “The best thing about driving is that it gives you such independence. Before, if I had an appointment, I’d have to get my friends or brother to bring me. They never complained, but something in me said, ‘It’s time to be an adult and do things as adults do!’”

Mairéad says the encouragement of her friends in IWA’s Navan centre played an important role in getting her on the road. “The gang there – both staff and members – have always been so good in supporting me, first with the transplant surgery and then with my driving. Louise, the coordinator at the centre, kept asking about my progress with the lessons and making sure I didn’t let it slip. My IWA friends never let me forget my dreams.”

There is something special about IWA because the people here know where you are coming from – they understand what it is like to live with a disability.

Mairéad attends the centre two days a week. “I started going in 2010 after my mum passed away. I knew I needed to get out the house or I’d get set in my ways. I needed to do something just for me.” Mairéad is also involved in the IWA youth group. “The group focuses on the social side, like bowling, concerts and holidays. Last year, the holiday was to Mayo, and this year I think we’re going to Cuisle. Wherever we go, I know we are going to have a good time.”

Mairéad adds, “I’ve made lifelong friends through IWA. There is something special about IWA because the people here know where you are coming from – they understand what it is like to live with a disability. What IWA offers is much more than just a service. I don’t feel like I have to go to the Navan centre; I want to go. I pick up my car keys and call out to Dad, ‘I’m off now, bye!’ and as I drive off, I know that this is my time.”

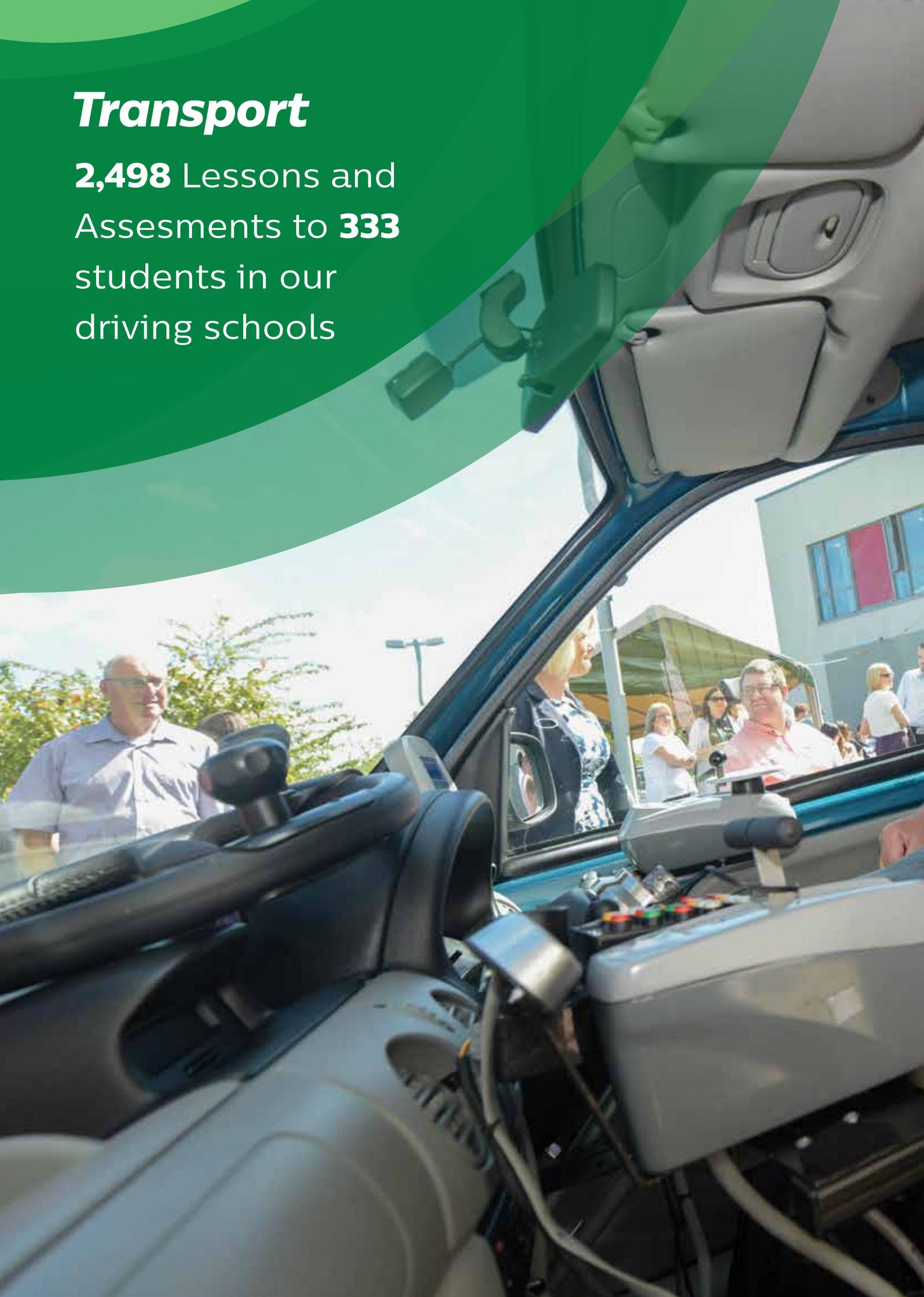


Mairéad has availed of the following IWA services:

- ✓ Motoring Advice, Assessment and Tuition Services
- ✓ Resource and Outreach Services
- ✓ Youth Services
- ✓ Holiday Services

Transport

2,498 Lessons and
Assessments to **333**
students in our
driving schools





Acknowledgements

The President of Ireland,
Michael D Higgins, Patron
Department of Social Protection
Department of Jobs, Enterprise and Innovation,
Department of Housing, Planning,
Community & Local Government
Irish Council for Social Housing (ICSH)
Department of Education and Skills
Department of Health
Department of Transport, Tourism and Sport
The Housing Agency
Galway City Council
Mayo County Council
Roscommon County Council
Tipperary County Council
Dublin City Council
South Dublin County Council
Fingal County Council
Kilkenny City Council
Carlow County Council
Disability Federation of Ireland
Local Authorities
Health Services Executive
Education and Training Boards
Pobal
The Ireland Funds
City Electrical Factors
JP McManus Benevolent Fund
Clontarf Castle
DPD Ireland
Dell Ireland
The Lord Taverners
Kerry Group
Google
Musgrave Charitable Trust Limited
Brownlee Charitable Trust
The Sceptre Foundation
Dennison Trailers
Citibank
Begley Hutton Design Consultants
Wilson Hartnell PR and Communications
Zurich Insurance
Microsoft Ireland
RED C Research
ALDI
Limerick Enterprise Development Authority

Hays Recruitment
IPB Insurance
Glennons Insurance
Doyle Solicitors
Waterways Ireland
Tower Media
Angels Ambassadors
Sport Ireland
Paralympics Ireland
Invacare Ireland
UBER
National Transport Authority
Teneo PSG
Minister for Transport Tourism and Sport
- Shane Ross T.D.
Minister of State for Tourism and Sport
- Patrick O'Donovan T.D.
National Rehabilitation Hospital
Coaching Ireland
Leargas
National Youth Council of Ireland
Ombudsman for Children
Wheelchair Cars Ireland
IWA Volunteer Branches
IWA Sports Clubs
Volunteer Ireland
National Lottery
Minister of State with special responsibility for
Disability Issues - Finian McGrath T.D.
Senator John Dolan
Dublin Bus
Maxwell Photography
University College Dublin
Dublin Institute of Technology
Deputy Margaret Murphy O'Mahony
Transition Year Ireland
RTE
TV3
Regional Radio Stations
Regional Newspapers
An Garda Siochana
Dublin Street Parking Services
Science Gallery Dublin
Road Safety Authority
Donors and Friends
Volunteers who give so generously of their time



DIRECTORS' REPORT

The directors present their report and financial statements for the year ended 31 December 2016.

ABOUT IRISH WHEELCHAIR ASSOCIATION

Vision

Irish Wheelchair Association (IWA) has a vision of an Ireland where people with disabilities enjoy equal rights, choices and opportunities in how they live their lives, and where our country is a model worldwide for a truly inclusive society.

Mission

Irish Wheelchair Association works with, and on behalf of, people with physical disabilities to drive positive change in Ireland through the influencing of public policy, the provision of quality services and enabling accessibility to all aspects of society.

Core Values

People are at the heart of everything that we do and this is enshrined in all of our values:

- ▶ **Integrity:** IWA is proud of what we do and how we do it – we behave responsibly with the highest standards of integrity. Our work is informed by need and we operate to the highest standards of governance being accountable to our members, funders and the wider public.
- ▶ **Excellence:** IWA's commitment to excellence in the provision of services and corporate governance drives our development and growth as we strive to attain the highest standards in everything we do. We are results focused and operate with independence in all areas of our work.
- ▶ **Leadership:** IWA is the leading influencer in shaping public policy and societal attitudes to advance social inclusion for people with physical disabilities. We see beyond boundaries and identify new approaches for an improved world for people with physical disabilities.
- ▶ **Respect:** IWA is committed to a culture of mutual respect between members, staff and volunteers. We listen with an open mind to what people have to say and value their diversity and contributions.
- ▶ **Equality:** IWA believes in a fair and inclusive society. We work actively to ensure that every person with a physical disability in Ireland can achieve their right to an independent life, with equal access to opportunities, services and supports within their communities.
- ▶ **Positivity:** IWA is immensely proud of our heritage, achievements and people. We believe in the determination of our members, staff and volunteers to be instrumental in the achievement of a new, inclusive Ireland.

Strategy 2017-2020

IWA is currently finalising its Strategic Plan for 2017-2020. The three year goal set out in the Plan is that: *Irish Wheelchair Association is recognised as Ireland's leading organisation for people with physical disabilities. We are a thriving, independent organisation, advocating for an inclusive society and providing quality services that enable people with physical disabilities to live the life they choose.*

The Strategic Plan sets out six strategic objectives by which this goal will be achieved in the areas of: advocacy, services, communications and engagement, infrastructure and resources, profile and financial sustainability.

OUR SERVICES AND ACTIVITIES IN 2016

In accordance with our mission and vision, Irish Wheelchair Association provides a full range of quality services that enable people with disabilities to enjoy equal rights, choices and opportunities in how they live their lives and that enable accessibility to all aspects of society. The impact of IWA's work is ultimately to enable people with disabilities to live the life they choose and to participate fully in their communities and society, benefitting both the individual and society as a whole.

- ▶ **Assisted Living Service:** Through our largest service, we provide person-centred, individually-tailored and practical support whereby skilled personal assistants work directly with people with disabilities in their homes and communities. Support ranges from a few hours per week to full 24/7 assistance and is a vital support to the individual. The service is quality accredited and IWA's knowledge and expertise built over decades of service provision enables us to support a wide range of needs.

DIRECTORS' REPORT

In 2016, we delivered 1.17 million hours of Assisted Living on a daily basis to 1,863 adults and children across Ireland. This year we extended the service to provide enhanced homecare to older persons on behalf of the HSE. We are also continuing to grow our *IWA at Home* social enterprise, providing home support services to a broad range of clients with disabilities or reduced mobility.

- ▶ **Community Supports:** Through our network of 57 Resource and Outreach Centres around Ireland, we provide education and recreation facilities and essential personal supports to individuals of all age groups in their community. These services include rehabilitative training, a range of youth activities and 'Youth Cafés'. With the centres acting as a hub, our focus on community integration and individual person-centred planning underpins all our activities, for example through disability awareness programmes in schools and towns; service 'Information Weeks' and partnerships with other community organisations. In 2016, we provided 95,000 days of service to 2,054 people through our centres. We opened a new centre for our Resource and Outreach Services in Portlaoise and commenced work on enhanced facilities in Killarney.
- ▶ **Holiday and Respite Services:** We provide accessible and supported holidays and short breaks through our dedicated holiday centres at Roscommon, Kilkenny and Dublin. In 2016, we provided 7,320 bed-nights directly through our holiday centres. In addition, we also facilitated a wide range of independent accessible holidays and respite breaks at destinations chosen by the individual.
- ▶ **Sports:** IWA-Sport is the national governing body for wheelchair sport. With a team of Sports Development Officers and a growing network of voluntary sports clubs, we encourage wide participation in sports for children and adults across all age groups and activity levels and we support high-performance athletes nationally and internationally.
- ▶ **Environmental Access:** IWA is the established expert on environmental accessibility for people with physical disabilities and reduced mobility. We act as an advisor to Government and the National Standards Authority of Ireland (NSAI) on building regulations. Our Access Guidelines set the standard for accessible buildings and environment in Ireland. Through our accessibility audits, we provide advice to companies, organisations and public venues. We also provide advice to individuals in adapting their home and environment.
- ▶ **Transport:** IWA is also the established expert on accessible transport, working in partnership with national transport providers, government and other organisations. Our nationwide fleet of 120 accessible buses provide essential transport services and are a vital support for all our services as well as for a wide range of voluntary social and sports activities. In 2016, we provided training to 313 taxi drivers on behalf of the National Transport Authority. Through our motoring advice, assessment and tuition service, we promote independence for people with disabilities. In 2016, we provided 2,498 lessons and assessments to 333 students in our Driving Centres. In 2016, we extended this service with the addition of a new driving tuition car adapted for people using electric wheelchairs. IWA is also a Department of Transport approved agency for the issue of Disabled Drivers' Parking Permits.
- ▶ **Housing Association:** IWA is an Approved Housing Body, providing affordable rented housing for people who cannot afford to purchase a house from their own resources. We have a national network of 44 accessible homes for people with disabilities. In 2016, we commenced work on seven new accessible homes in Belmullet.
- ▶ **Advocacy:** As a leading influencer in shaping public policy, IWA acts as a strong voice for positive change on key disability issues. In 2016, our advocacy campaigns focused on the need for increased assisted living services, affordable accessible housing and accessible transport as well as calling for ratification of the UN Convention on the Rights of Persons with Disabilities.
- ▶ **Focus on quality:** Quality and excellence are embedded in all IWA services and activities. We continue to invest in staff training and in enhancing our services. We encourage feedback through customer surveys and our customer care team. We have been awarded the *Q Mark* for Business Management Systems for our two largest services, Assisted Living Services and Community Supports.
- ▶ **Volunteers:** As a long-established community-based organisation, IWA is privileged to have a national network of volunteers, engaging in social, sports, fundraising and community activities at local level, in our voluntary branches and our sports clubs. Through our annual Volunteer Awards, we acknowledge and celebrate the vital contribution of our 2,000 registered volunteers who give their time freely to benefit their local community.

DIRECTORS' REPORT

- ▶ **Fundraising and social enterprises:** All our services and activities are supported by our community fundraising and our network of 13 charity shops. Through our social enterprises, such as *Wheelchair Solutions* and *IWA at Home*, we utilise IWA's extensive knowledge and expertise to generate essential income that the charity can re-invest to help deliver its mission and objectives.

IWA is grateful for the ongoing support of its funding partners and donors, as well as members, staff and volunteers, all of whom contribute greatly to the success of the organisation.

FINANCIAL REVIEW

The results for the year are set out in the Statement of Financial Activities on page 16.

Incoming Resources

Total income for 2016 was €55.3m.

- ▶ IWA is funded by HSE as a 'Section 39 organisation' and received income of €40.7m in 2016 as assistance towards delivering a wide range of services including Assisted Living Services, the Resource & Outreach Centres, Respite and Supported Living. €5.8m was received through the DSP Community Employment Scheme which supports the Resource and Outreach Centres. A further €0.5m for services was received through the Irish Sports Council, Pobal and the National Lottery.
- ▶ To maintain and deliver its services, IWA generated unrestricted income of €6.5m from a broad range of sources including income generated locally by the services and through our social enterprises, fundraising campaigns, events and charity shops.
- ▶ Designated Funds of €0.3m in the year comprise the income of the IWA voluntary branches and sports clubs together with fundraising income for specific IWA activities.
- ▶ Grants and fundraising income received in 2016 for capital projects was €1.4m including Capital Assistance Scheme funding for the Belmullet housing project.

Expenditure

Total expenditure in 2016 was €55.9m.

- ▶ 98.1% of operating expenditure is for charitable activities. IWA's largest service is the Assisted Living Service, with €27.1m spent in delivering 1.17 million hours of personal assistance. €15.6m of expenditure is for the Resource & Outreach Centres at our 57 locations nationwide. Expenditure on all other charitable services and activities was €10.9m.
- ▶ The cost of raising funds was 1.9% of expenditure to generate our fundraising income and operate our charity shops.
- ▶ To minimise costs and ensure that resources are directed to frontline services, IWA operates a National Central Services function to support all of the organisation's services and activities. Support costs including governance costs were 7.0% of expenditure.

Financial Results for the Year

In full compliance with SORP, the Statement of Financial Activities has been revised to include all capital grants received relating to fixed assets and designated funds for specific IWA activities as well as the IWA voluntary branches and sports clubs. In 2016, IWA reported net expenditure of €578,447.

In January 2016, IWA implemented Phase 1 of the Lansdowne Road Agreement at a cost of €0.3m for which funding has not yet been received from HSE. IWA staff are remunerated in line with HSE pay scales although full HSE terms and benefits do not apply. This additional cost, together with meeting the cost of increased compliance and regulatory requirements, has resulted in the deficit for the year. IWA is continuing to engage with HSE in relation to funding for the Lansdowne Road Agreement, Haddington Road Agreement and the potential impact of the Labour Relations Commission recommendation on pay for overnight work.

IWA is a people-based organisation with most staff working directly in frontline services. Pay costs are 84% of operating expenditure. IWA acknowledges and appreciates the contribution of employees to the continued delivery of services and to the success of the organisation.

Following the successful process of consultation and update of the Bye-Laws in 2016, the annual financial statements now incorporate the activities of the IWA voluntary branches and sports clubs. IWA would like to thank its volunteers for their support and engagement.

DIRECTORS' REPORT

Cashflow and Bank Balances

- ▶ **2016 review:** Management of cashflow is a priority for the Association. At 31 December 2016, IWA had bank balances of €6.3m including amounts with restricted use and the designated funds of the IWA voluntary branches and sports clubs. This is essential to ensure that the Association continues to successfully meet its ongoing obligations.
- ▶ **Investment policy:** In accordance with the Constitution, the directors have the power to make investment decisions in keeping with the objects of the Association. If any cash is not required for immediate use, it is held in a bank deposit account to generate interest income.
- ▶ **Borrowings policy:** IWA does not have bank loans or borrowings.

Restricted and Unrestricted Funds

- ▶ **2016 review:** At 31 December 2016, IWA had total funds of €23.1m. Unrestricted funds, which may be used at the discretion of the Association in furtherance of the objects of the charity, were €5.9m. Designated funds, relating to the IWA voluntary branches and sports clubs and unspent fundraised income for specific IWA activities, were €1.3m. Capital funds, which are the residual value of capital grants and income relating to fixed assets, were €15.9m.
- ▶ **Reserves policy:** IWA has a policy of retaining sufficient unrestricted reserves to safeguard the continuity of its operations and to implement its current strategic plan. In consideration of its status as a major service provider and a major employer, the company is working to build the level of unrestricted funds to ensure the continued financial sustainability and resilience of the organisation and has set a long-term strategic target of three months' expenditure.

Events since the balance sheet date

There have been no significant events since the balance sheet date.

LOOKING FORWARD

Plans and challenges for 2017

In 2017, we will commence implementation of the IWA Strategy for 2017-2020 focusing on the areas of advocacy, services, communications and engagement, infrastructure and resources, profile and sustainability. As we finalise the Strategy, a key strategic objective is to ensure the long-term financial sustainability and resilience of the organisation. We are committed that, in delivering our 3 year goal, we will grow and diversify our income streams, achieve sustainability in all our services and ultimately grow the unrestricted funds to the levels set out in the reserves policy.

In the coming year, the Association will continue to engage in discussions with HSE in relation to funding for the Lansdowne Road Agreement, the Haddington Road Agreement and the potential impact of the Labour Relations Commission recommendation on pay for overnight work.

We will continue to invest in our infrastructure. In 2017, we will replace some of the oldest buses in our fleet. We will also invest in our ICT infrastructure introducing new systems to replace paper records, thereby improving efficiency and customer service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Structure

I.W.A. Company Limited by Guarantee operates under the registered business name of Irish Wheelchair Association and is an Irish registered charity. The company is a public benefit entity. It is governed by its Constitution and is managed by its Board of Directors, who are appointed by the Members. The Chief Executive Officer reports to the Board.

In accordance with the Companies Act 2014 and following approval by the Members at the AGM on 14 May 2016, the company changed its name from I.W.A. Limited to I.W.A. Company Limited by Guarantee and updated the Constitution accordingly.

DIRECTORS' REPORT

Members' Organisation

The Irish Wheelchair Association was founded in 1960 by people with disabilities and it continues to be a 'member-owned organisation'. There are over 20,000 registered members, all of whom receive the annual financial statements and an invitation to the Annual General Meeting, as well as IWA's quarterly lifestyle magazine, *Spokeout*. The Constitution sets out those persons who are eligible for membership of the company. The Members are individuals with disabilities or reduced mobility as well as volunteers, family members and friends.

At the Annual General Meeting (AGM), the Members receive the report of the Board on the activities of the year and the financial results; appoint members of the board of directors; and discuss and vote on resolutions relating to the strategic direction of the organisation as well as on any proposed changes to the Constitution. The Annual Conference of the Irish Wheelchair Association, held on the same day as the AGM, provides a forum for full discussion and exchange of information on current issues affecting people with disabilities.

This unique structure gives the organisation a high level of accountability and transparency in its activities and it ensures that IWA is completely focused on the evolving needs of people with disabilities and reduced mobility.

Best Practice Governance

Irish Wheelchair Association operates to high standards of governance with a focus on continuous development and improvement. The Board has adopted the Statement of Guiding Principles for Fundraising and is in the process of fully adopting the Governance Code for Community and Voluntary Organisations, both published by the Irish Community, Voluntary and Charitable Sector. The Governance Manual, which is updated regularly, sets out the key roles, responsibilities and procedures for the Board, its Officers and sub-committees. Delegated authority levels and matters that are reserved for consideration by the Board are clearly defined. Formal training for Board members is provided on an annual basis. The Board meets seven times each year.

Board of Directors

The composition of the Board of Directors is set out in the Constitution to represent the various stakeholders in the organisation. The Board may have a maximum of 16 directors with a minimum of 13. The Board comprises the President, elected by the members; two directors elected from the company's employees by employee ballot; one member of the company's sports section elected through the Sports Executive; a maximum of nine members elected at the AGM; and a maximum of three further directors who may be co-opted by the Board for their particular expertise. At least a third of the board members must be persons with reduced mobility.

Each year, one quarter of the Board retires from office. Directors who have served two consecutive terms must retire for at least one year.

As a registered charity and in accordance with the Constitution, directors are not entitled to any remuneration for acting as a member of the Board. Actual out-of-pocket expenses are reimbursed if claimed. None of the directors or secretary holds any beneficial interest in the company.

Membership of the Board of Directors

The membership of the Board at 7 April 2017 is set out on pages 4.

At the AGM on 14 May 2016, Gerry McMahon, Jack Doyle and P.J. Gorey retired and Stephen Cluskey was appointed. Following employee ballot, Clive Hough was appointed to the Board on 14 May 2016. Patsy Lane retired on 15 July 2016. Donal Sands was appointed on 27 October 2016 and Martin Kelly was appointed on 9 December 2016. At the forthcoming AGM, in accordance with the Articles of Association, four directors will retire by rotation.

Sub-Committees of the Board

The Board has set out formal terms of reference for the Audit Committee, the Property Committee, the Remuneration Committee and the Sports Executive. The Audit Committee, which meets quarterly,

DIRECTORS' REPORT

liaises with External and Internal Auditors; appoints and instructs the Internal Auditors; and oversees all audit related issues. The Property Committee, which meets seven times each year, advises the Board on property transactions and oversees all issues relating to the Property Register. The Remuneration Committee met as required to oversee matters relating to senior staff remuneration. The Sports Executive manages the affairs of IWA Sport and meets monthly.

Appointment of a New Chief Executive Officer

Ms Kathleen McLoughlin stepped down as CEO in 2016 following ten successful years in the role. On behalf of the Board, the IWA Remuneration Committee undertook a comprehensive recruitment process following which Ms Rosemary Keogh was appointed as the new CEO and joined the Association in April 2016. The Board thanks Kathleen for her great contribution to the Association. The Board also welcomes Rosemary and wishes her success in her new role.

Subsidiary Company

I.W.A. Company Limited by Guarantee is a single legal entity. It has one wholly-owned subsidiary, *Ability Consultancy Training Limited*, a fully integrated operation within IWA, which provides training in specialist skills related to the provision of services to people with disabilities, the results of which are consolidated in these financial statements.

Voluntary Branches and Sports Clubs

The Irish Wheelchair Association has a network of 32 branches nationally as well as 26 sports clubs and sports sections. These voluntary groups are a vital part of IWA, engaging in social, sports, fundraising and community activities at local level. The voluntary groups do not engage in direct provision of funded services, nor do they have any employees or hold property. They operate under the Bye-Laws and Standing Orders of IWA. In May 2016 following a process of consultation, IWA approved new Bye-Laws which enable the Association to consolidate the accounts of these voluntary groups in the Annual Financial Statements of the Association commencing in 2016 (see note 17 of the financial statements).

Taxation Status

I.W.A. Company Limited by Guarantee has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

Principal Risks and Uncertainties

The major financial risks include management of resources and cashflow, as the organisation endeavours to maintain services and ensure its financial sustainability. The major operational risks centre on the consistent delivery of quality services to people with disabilities in a safe environment for both the individual and IWA staff and these risks are addressed through comprehensive training as well as documented policies and procedures and a constant focus on quality.

Risk Management

IWA has a risk management strategy which comprises a risk register which is updated annually by management, approved by the Board and reviewed quarterly by the Audit Committee; the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the company should those risks materialise.

Accounting Records

The measures taken by the Directors to ensure 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.

Compliance Statement

The Directors are responsible for securing material compliance with all relevant obligations as defined under Section 225 of the Companies Act, 2014. Irish Wheelchair Association has a formal compliance

DIRECTORS' REPORT

policy statement that sets out all its policies in respect of the relevant obligations and has put in place arrangements and structures to provide reasonable assurance of compliance. The Directors review the effectiveness of these arrangements and structures on an annual basis.

Statement on Relevant Audit Information

In the case of each of the persons who are directors at the time this report is approved in accordance with Section 332 of Companies Act 2014, so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

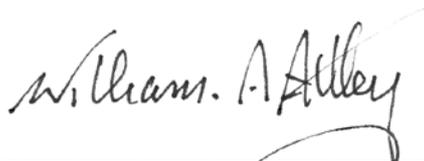
Auditors

In accordance with best practice, IWA conducted a procurement tendering process in 2016 for external audit services. Crowe Horwath Bastow Charleton resigned as auditors and Mazars were appointed. Mazars is eligible and has expressed a willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

SIGNED ON BEHALF OF THE BOARD:



Michael Hickey, Chairperson



William A Attley, Honorary Treasurer

Date: 7 April 2017

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland and Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commissioners for England and Wales and the Office of the Scottish Charities Regulator.

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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

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

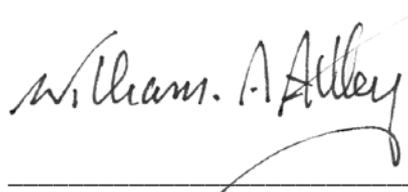
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements 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. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

SIGNED ON BEHALF OF THE BOARD:



Michael Hickey, Chairperson



William A Attley, Honorary Treasurer

Date: 7 April 2017

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF I.W.A. COMPANY LIMITED BY GUARANTEE



We have audited the financial statements of I.W.A. Company Limited by Guarantee for the year ended 31 December 2016 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters 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.

Respective Responsibilities of Directors and Auditors

As explained more fully in the Directors' Responsibilities Statement the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF I.W.A. COMPANY LIMITED BY GUARANTEE



OPINION ON FINANCIAL STATEMENTS

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 2016 and of its results for the year then ended; and
- ▶ have been properly prepared in accordance with the relevant financial reporting framework and, in particular, the requirements of the Companies Act 2014.

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

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

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by Sections 305 to 312 of the Act are not made.

A handwritten signature in black ink, appearing to read 'Tommy Doherty', written over a horizontal line.

Tommy Doherty
For and on behalf of
Mazars
Chartered Accountants
& Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

Date: 7th April 2017

STATEMENT OF FINANCIAL ACTIVITIES

Incorporating the Income and Expenditure Account for the year ended 31 December 2016

Statement of Financial Activities

Incorporating the Income and Expenditure Account for the year ended 31 December 2016

	Notes	Restricted Funds	Unrestricted Funds	Designated Funds	Total Operating Funds	Capital Funds	Total 2016	Total 2015
INCOME FROM:								
Charitable Activities	1	47,043,152	4,771,743	-	51,814,895	978,614	52,793,509	51,385,551
Other Activities	2	-	1,656,825	331,747	1,988,572	442,057	2,430,629	2,091,969
Other incoming resources	3	-	65,357	-	65,357	-	65,357	120,141
TOTAL INCOMING RESOURCES		47,043,152	6,493,925	331,747	53,868,824	1,420,671	55,289,495	53,597,661
EXPENDITURE ON:								
Charitable activities	4	(49,429,703)	(3,923,757)	(265,989)	(53,619,449)	(1,199,039)	(54,818,488)	(53,765,815)
Raising funds	5	-	(1,023,993)	(25,460)	(1,049,453)	-	(1,049,453)	(998,306)
TOTAL EXPENDITURE		(49,429,703)	(4,947,750)	(291,449)	(54,668,902)	(1,199,039)	(55,867,941)	(54,764,121)
NET INCOME / (EXPENDITURE)		(2,386,551)	1,546,175	40,298	(800,078)	221,632	(578,446)	(1,166,460)
Transfer between funds	15	2,386,551	(2,386,551)	-	-	-	-	-
Transfer between funds	15	(15,464,718)	-	161,692	(15,303,026)	15,303,026	-	-
Transfer between funds	15	-	-	(62,000)	(62,000)	62,000	-	-
OTHER RECOGNISED GAINS/LOSSES								
IWA branches and sports clubs		-	-	873,797	873,797	-	873,797	-
NET MOVEMENT IN FUNDS		(15,464,718)	(840,376)	1,013,787	(15,291,307)	15,586,658	295,351	(1,166,460)
FUNDS AT START OF YEAR		15,464,718	6,744,703	244,397	22,453,818	323,596	22,777,414	23,943,874
FUNDS AT END OF YEAR		-	5,904,327	1,258,184	7,162,511	15,910,254	23,072,765	22,777,414

BALANCE SHEET

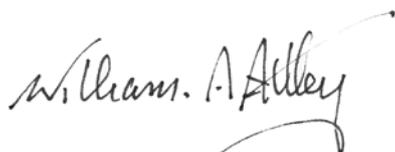
At 31 December 2016

	Notes	31 December 2016 €	31 December 2015 €
FIXED ASSETS			
Tangible fixed assets	10	18,199,506	18,252,105
Financial assets	16	<u>3</u>	<u>3</u>
		18,199,509	18,252,108
CURRENT ASSETS			
Stocks	11	86,300	97,982
Debtors	12	3,407,471	3,787,220
Cash and cash equivalents	13	<u>6,334,855</u>	<u>5,289,893</u>
		9,828,626	9,175,095
CREDITORS			
(Amount falling due within one year)	14	<u>(4,955,370)</u>	<u>(4,649,789)</u>
NET CURRENT ASSETS		<u>4,873,256</u>	<u>4,525,306</u>
TOTAL NET ASSETS		<u>23,072,765</u>	<u>22,777,414</u>
FUNDS			
Restricted funds	15	-	15,464,718
Unrestricted funds	15	5,904,327	6,744,703
Designated funds	15	1,258,184	244,397
Capital funds	15	<u>15,910,254</u>	<u>323,596</u>
TOTAL FUNDS		<u>23,072,765</u>	<u>22,777,414</u>

The financial statements were approved by the Board on 7 April 2017 and signed on its behalf by:



Michael Hickey, Chairperson



William A Attley, Honorary Treasurer

STATEMENT OF CASH FLOWS

For the year ended 31 December 2016

	2016 €	2015 €
<u>Cash flows from operating activities</u>		
Net expenditure for the year	(578,446)	(1,166,460)
<u>Adjustments for:</u>		
Depreciation	1,435,635	1,973,938
Deposit Interest income	(3,635)	(20,653)
Profit on disposal of tangible fixed assets	(26,750)	(3,000)
Decrease / (increase) in stocks	11,682	(11,890)
Decrease / (increase) in debtors	379,749	(771,129)
Increase / (decrease) in creditors	305,581	(13,854)
Net cash provided by/(used in) operating activities	1,523,816	(13,048)
<u>Cash flows from investing activities</u>		
Purchase of fixed assets	(1,383,036)	(714,056)
Consolidation of IWA Branches & Sports Clubs	873,797	-
Deposit Interest income	3,635	20,653
Proceeds from disposal of tangible fixed assets	26,750	3,000
Net cash used in investing activities	(478,854)	(690,403)
Increase / (Decrease) in cash and cash equivalents	1,044,962	(703,451)
Cash and cash equivalents at the start of the year	5,289,893	5,993,344
Cash and cash equivalents at the end of the year	6,334,855	5,289,893

NOTES TO THE FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The following accounting policies are applied consistently in dealing with items which are considered material in relation to the company's financial statements:

Basis of Accounting

The financial statements have been prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council, and promulgated by the Institute of Chartered Accountants in Ireland and Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commissioners for England and Wales and the Office of the Scottish Charities Regulator. The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the company's accounting policies.

The financial statements have been presented in Euro (€) which is also the functional currency of the company. The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention modified to include certain items at fair value.

Prior to 1 June 2015, company law scoped out companies not trading for gain for the members from the requirements with regard to formats and content of financial statements which applied to for profit companies thus permitting the adoption of a format appropriate to a charity. Accordingly IWA has adopted and reported its performance for the financial year in the format of the Charity SORP's Statement of Financial Activities (SOFA). The Companies Act 2014 became effective in law on 1 June 2015 and from that date applies the format and content of financial statements requirements appropriate for a company trading for the profit of its members to a company that is a not for profit organisation such as IWA. In order to provide information relevant to understanding the stewardship of the directors and the performance and financial position of the charity, IWA has prepared its financial statements in accordance with the formats provided for in the Charities SORP. Had the company format and content of financial statements requirements suitable for a company trading for the profit of its members been presented instead, a profit and loss account with related notes showing items such as turnover and cost of sales would have been reported along with a profit on ordinary activities before taxation.

The following principal accounting policies have been applied:

Restricted Funds

Restricted funds are funds received which can only be used for particular purposes specified by the donors and are binding on the company. Such purposes are within the overall aims of the company.

Unrestricted Funds

Unrestricted funds are those which are expendable at the discretion of the company in furtherance of the objects of the charity. The company has long term obligations in respect of the provision of services and has a policy of retaining sufficient unrestricted reserves to safeguard the continuity of its operations and to implement its current strategic plan. If part of an unrestricted fund is earmarked for a particular project, it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the company's discretion to apply the fund.

Income

All income is included in the Statement of Financial Activities when the company is entitled to the income and the amount can be measured with reasonable accuracy and receipt is probable. The following specific policies are applied to particular categories of income:

- ▶ **Grant and Service Income:** Grant income from the Health Service Executive, other Government Agencies and other sources is credited when receivable to the Statement of Financial Activities.
- ▶ **Fundraising Income:** Fundraising income is credited to the Statement of Financial Activities in the year in which it is receivable by the company.
- ▶ **Donations and legacies:** Voluntary income including donations, gifts and legacies are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must

NOTES TO THE FINANCIAL STATEMENTS

only be used in future accounting periods or the donors have imposed conditions which must be met before the charity has unconditional entitlement.

- ▶ **Investment Income:** Income earned on funds held on deposit is treated as unrestricted income and is credited when earned.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred and is recorded as part of the expenditure to which it relates. Cost of raising funds comprises the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops. Expenditure on charitable activities is those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity. Where costs cannot be directly attributed, they have been allocated in proportion to estimated benefits received.

Capital Grants

Grants received towards capital expenditure are credited to the statement of financial activities under restricted capital funds when received or receivable whichever is earlier subject to performance related conditions being met.

Tangible Fixed Assets

Tangible fixed assets currently in use in furtherance of the charity's objectives are stated in the balance sheet at cost less accumulated depreciation. A small number of assets not currently in use in furtherance of the charity's objectives are stated at the lower of cost less accumulated depreciation and net market value. Depreciation is provided on tangible assets with the exception of land, so as to write off the cost less estimated residual value of each asset over its expected useful economic life on a straight line basis at the following annual rates:

Leasehold Property	Over term of lease
Freehold buildings	4% per annum
Motor vehicles	20% per annum
Fixtures, fittings and equipment	20% to 33.3% per annum

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

Operating Leases: Lessee

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Financial Instruments

The analysis of the carrying amounts of the financial instruments of the company required under Section 11 of FRS 102 is as follows:

- ▶ **Cash and cash equivalents:** Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.
- ▶ **Other financial assets:** Other financial assets, including trade debtors and investments in subsidiaries, are initially measured at cost, which is normally the transaction price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.
- ▶ **Other financial liabilities:** Trade creditors are measured at transaction price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

NOTES TO THE FINANCIAL STATEMENTS

Sinking fund

IWA applies the Irish Council for Social Housing (ICSH) recommendation that 30% of rental income on owned properties be set aside to the sinking fund. Funds transferred out of the sinking fund each year are based on actual spend on an agreed planned maintenance programme which reflects the need of our tenants and the adequate maintenance of our properties.

Taxation and deferred taxation

The entity is a registered charity. All of its activities are exempt from direct taxation.

Provisions and liabilities for charges

Provision is made for liabilities or losses which have arisen or are likely to arise in respect of the financial year to which the accounts relate but where there is uncertainty as to the amount or the timing of the liability or loss.

Holiday Pay Accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

Pensions

The company operates two occupational pension schemes, being a defined contribution pension scheme and a personal retirement savings account (PRSA) scheme. Pension benefits are funded over the employees' period of service by way of contributions from the company and from employees. Employer contributions are charged to the statement of financial activities in the year in which they become payable.

Judgements in Applying Accounting Policies and Key Sources of Estimation Uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

- ▶ **Going concern:** The directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.
- ▶ **Establishing lives for depreciation purposes of tangible fixed assets:** Long-lived assets, consisting primarily of property, fixtures and fittings and motor vehicles, comprise a significant portion of the total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and estimates of residual values. The directors regularly review these asset lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset lives can have a significant impact on depreciation charges for the period. Details of the useful lives are included in the accounting policies.

NOTES TO THE FINANCIAL STATEMENTS

1. Income From Charitable Activities		2016 €	2015 €
Restricted funds:	Health Service Executive (a)	40,732,761	40,406,974
	DSP Community Employment Scheme (b)	5,806,559	5,674,454
	Irish Sports Council, Pobal and other grants (c)	503,832	710,052
		<u>47,043,152</u>	<u>46,791,480</u>
Unrestricted funds:	Service and other income (c)	4,771,743	4,594,071
Capital funds:	Dept. of Environment Capital Assistance Scheme	978,614	-
		<u>52,793,509</u>	<u>51,385,551</u>

- (a) IWA receives funding from HSE as a 'Section 39 organisation' as assistance towards delivering a wide range of services including Assisted Living Services, Resource & Outreach Centres, Respite and Supported Living.
- (b) The Dept. of Social Protection Community Employment Scheme enabled IWA to employ 378 staff as a vital support to the national network of Resource & Outreach Centres.
- (c) As an independent charity and a Section 39 organisation, IWA generates income from a variety of sources to maintain its services including voluntary contributions, rental and other locally generated income as well as income from parking permit services, IWA at Home and Wheelchair Solutions. Income generated by IWA is classified as Unrestricted Funds.

2. Income From Other Activities		2016 €	2015 €
Unrestricted funds:	Fundraising campaigns and events	843,932	871,204
	Income from IWA Charity Shops	812,893	768,994
		<u>1,656,825</u>	<u>1,640,198</u>
Designated funds:	Fundraising income for designated projects	42,553	181,666
	IWA Branches & Sports Clubs	289,194	-
		<u>331,747</u>	<u>181,666</u>
Capital funds:	Fundraising income for capital projects	442,057	270,105
		<u>2,430,629</u>	<u>2,091,969</u>

Fundraising income is generated through the national *Angel Day* campaign, church gate and other collections, the Friends of IWA draw, the annual car raffle and other events. IWA has a network of 13 Charity Shops nationally.

3. Other Incoming Resources		2016 €	2015 €
Voluntary income:	Donations and legacies	33,935	63,552
Investment income:	Bank deposit interest	3,635	20,653
Other income:	Central services training income	27,787	35,936
		<u>65,357</u>	<u>120,141</u>

NOTES TO THE FINANCIAL STATEMENTS

4. Expenditure on Charitable Activities		2016 €	2015 €
Restricted funds:	Assisted Living Service	27,076,026	25,760,468
	Resource & Outreach Centres	15,637,930	15,698,830
	All other services and charitable activities	6,715,747	6,694,830
		<u>49,429,703</u>	<u>48,154,128</u>
Unrestricted funds:	All other services and charitable activities	3,923,757	4,094,745
Designated funds:	IWA Branches & Sports Clubs	265,989	-
Capital funds:	Amortisation of capital grants	1,199,039	1,516,942
		<u>54,818,488</u>	<u>53,765,815</u>

IWA's largest service is the Assisted Living Service with 1.17m hours of personal assistance provided to 1,863 people with disabilities in 2016. The Resource & Outreach Centres operated at 57 locations nationwide delivering 95,000 days of service to 2,054 people. Other services and activities include holidays and respite; independent and supported living; motoring advice, assessment and tuition; rehabilitative training; sports, accessibility and member information and support.

5. Cost of Raising Funds		2016 €	2015 €
	Fundraising campaigns and events	380,756	386,248
	Operating costs of IWA Charity Shops	643,237	612,058
	IWA Branches & Sports Clubs	25,460	-
		<u>1,049,453</u>	<u>998,306</u>

6. Net Movement in Funds		2016 €	2015 €
Net movement in funds is stated after charging / (crediting):			
	Directors' remuneration – for services as directors	-	-
	Directors' remuneration – for staff services	88,900	97,031
	Depreciation of tangible assets	1,435,635	1,973,938
	Profit on disposal of tangible fixed assets	(26,750)	(3,000)
	Auditors' remuneration – for external audit services	33,825	37,330
	Auditors' remuneration – audit of DSP CE Schemes	13,160	16,850
	Auditors' remuneration – tax advisory services	492	5,935
	Auditors' remuneration – other non-audit services	2,952	-
		<u>1,547,170</u>	<u>2,137,144</u>

As explained in Note 9(c), members of the board of directors do not receive remuneration for their services as directors. Two directors, elected by staff to the board, are employees of the company, for which they receive salaries as shown above; however they do not receive remuneration for their services as directors.

7. Taxation

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners. IWA's only subsidiary, Ability Consultancy Training Limited, is not itself a registered charity and incurred a corporation tax charge of €32 in 2016.

NOTES TO THE FINANCIAL STATEMENTS

8. Employees and Staff Costs	2016 €	2015 €
<p>IWA employed an average of 2,260 people in 2016. Most staff work directly in frontline services, as Personal Assistants in the Assisted Living Service or directly supporting the Resource & Outreach Centres, respite, sports and other activities. There were no staff costs capitalised into assets.</p>		
(a) Number of employees	2016	2015
Average number of people employed (full-time and part-time)	2,260	2,253
Employees by category:		
Management	8	8
Central Services	47	46
Fundraising and Charity Shops	27	27
IWA Services – DSP CE Scheme	378	378
IWA Services – all other employees	1,800	1,794
(b) Total staff costs	2016	2015
	€	€
Wages & salaries	41,221,768	39,704,517
Social welfare costs	3,677,465	3,593,095
Statutory redundancy and termination costs	492,870	334,090
Pension costs	315,875	309,710
	<u>45,707,978</u>	<u>43,941,412</u>
(c) Senior staff remuneration	2016	2015
The number of staff earning salaries over €60,000 is: (excluding the benefits and pension costs outlined below)		
Band: €60,000 - €69,999	10	9
Band: €70,000 - €79,999	7	7
Band: €80,000 - €89,999	1	1
Band: €90,000 - €99,999	6	6
Band: €120,000 - €129,999	1	0
Band: €130,000 - €139,999	0	1
	<u>25</u>	<u>24</u>

The Board has decided that the CEO's salary should be aligned with the salary of the Civil Service Assistant Secretary pay scale. On this basis Rosemary Keogh is currently paid €120,000 per annum.

All other IWA staff including senior management are remunerated in line with HSE pay scales, however full HSE terms, conditions and benefits do not apply. Salary levels are based on the equivalent grade in HSE and were set following an independent job-sizing and benchmarking study.

NOTES TO THE FINANCIAL STATEMENTS

Senior managers, who are required to travel as part of their role, receive vouched expenses and either a car allowance or a company car or mileage in line with Revenue approved rates. There are no subsistence payments or unvouched expense payments. Senior managers have access to health cover at 'Health Plus Extra (formerly known as Plan B Options)' level and access to the company's defined contribution pension scheme with an employer's contribution of up to 8% and an employee contribution of 5%. All remuneration and benefits are fully taxable with the exception of pension contributions, in line with Revenue rules. The Remuneration Committee of the Board oversees all matters relating to senior staff remuneration.

(d) Key Management Remuneration

Key management personnel are set out on page 5 as are the CEO and senior management team for whom the total remuneration cost was €938,900 in the year. This cost includes car allowances in lieu of mileage expenses, health cover and employer pension contributions of €60,449, all as outlined in note (c) above.

(e) Pension costs

All IWA staff are eligible to join one of the two occupational pension schemes which the company operates, being a defined contribution pension scheme and a personal retirement savings account (PRSA) scheme. The defined contribution pension scheme has employer contributions of 5-8% and employee contributions of 5% and the cost of employer pension contributions in 2016 was €315,875.

9. Support Costs and Allocation of Expenditure

(a) Support Costs

IWA operates a single National Central Services function to support the delivery of all services and activities across the country. Central Services includes Finance, Human Resources, ICT, Procurement, Administration, Property Management, Training, Health and Safety, Quality Assurance and Safeguarding. Support costs also include governance costs as outlined below. Costs are charged to each service and activity in proportion to expenditure, which is considered to reflect estimated benefits received. Costs are not allocated to designated or capital funds.

(b) Allocation of expenditure

	Charitable Activities €	Cost of Raising Funds €	Total Expenditure €
Direct expenditure	51,004,535	958,117	51,962,652
Allocation of support costs	3,813,953	91,336	3,905,289
Total resources expended	<u>54,818,488</u>	<u>1,049,453</u>	<u>55,867,941</u>

NOTES TO THE FINANCIAL STATEMENTS

(c) Governance costs

Support costs also include governance costs as follows:	2016	2015
	€	€
External audit	33,825	37,330
Internal audit	9,840	10,450
Board of Director expenditure	22,710	13,220
Annual general meeting and annual accounts	37,200	37,900
	<u>103,575</u>	<u>98,900</u>

Members of the Board of Directors do not receive remuneration for their services as directors. Expenses directly incurred by the directors in carrying out their role are reimbursed, if claimed, and amounted to €9,687. Board Expenditure is the cost of attending board meetings including reimbursed expenses.

All of the Association's 20,000 registered members receive a copy of the annual accounts and the AGM is a large national event. Other governance costs relate to the annual external audit and the external professional advisors engaged to carry out an annual internal audit.

10. Tangible Fixed Assets

	Land and Buildings €	Fixtures, Fittings and Equipment €	Motor Vehicles €	Total €
Cost				
At 1 January 2016	26,977,709	1,870,591	5,502,540	34,350,840
Additions	1,268,039	46,878	68,119	1,383,036
Disposals	-	-	(69,765)	(69,765)
At 31 December 2016	<u>28,245,748</u>	<u>1,917,469</u>	<u>5,500,894</u>	<u>35,664,111</u>
Depreciation				
At 1 January 2016	9,064,300	1,829,203	5,205,232	16,098,735
On disposals	-	-	(69,765)	(69,765)
Charge for the year	1,301,804	36,263	97,568	1,435,635
At 31 December 2016	<u>10,366,104</u>	<u>1,865,466</u>	<u>5,233,035</u>	<u>17,464,605</u>
Net Book Value				
At 31 December 2016	<u>17,879,644</u>	<u>52,003</u>	<u>267,859</u>	<u>18,199,506</u>
At 31 December 2015	<u>17,913,409</u>	<u>41,388</u>	<u>297,308</u>	<u>18,252,105</u>

NOTES TO THE FINANCIAL STATEMENTS

In respect of the prior year:	Land and Buildings €	Fixtures, Fittings and Equipment €	Motor Vehicles €	Total €
Cost				
At 1 January 2015	27,418,825	2,442,399	5,889,508	35,750,732
Disposals and write-offs	(996,811)	(633,890)	(483,247)	(2,113,948)
Additions	555,695	62,082	96,279	714,056
At 31 December 2015	<u>26,977,709</u>	<u>1,870,591</u>	<u>5,502,540</u>	<u>34,350,840</u>
Depreciation				
At 1 January 2015	8,249,675	2,409,722	5,579,348	16,238,745
On disposals	(996,811)	(633,890)	(483,247)	(2,113,948)
Charge for the year	1,811,436	53,371	109,131	1,973,938
At 31 December 2015	<u>9,064,300</u>	<u>1,829,203</u>	<u>5,205,232</u>	<u>16,098,735</u>
Net Book Value				
At 31 December 2015	<u>17,913,409</u>	<u>41,388</u>	<u>297,308</u>	<u>18,252,105</u>
At 31 December 2014	<u>19,169,150</u>	<u>32,677</u>	<u>310,160</u>	<u>19,511,987</u>

11. Stocks	2016 €	2015 €
Wheelchair, promotional and sundry stock	<u>86,300</u>	<u>97,982</u>

12. Debtors	2016 €	2015 €
Grant and service income receivable	3,119,316	3,558,428
Prepayments and other debtors	<u>288,155</u>	<u>228,792</u>
	<u>3,407,471</u>	<u>3,787,220</u>

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is thirty days. Trade debtors are shown net of impairment in respect of doubtful debts.

13. Cash and cash equivalents	2016 €	2015 €
IWA cash and cash equivalents	5,525,313	5,289,893
IWA Branches & Sports Clubs cash and cash equivalents	<u>809,542</u>	<u>-</u>
	<u>6,334,855</u>	<u>5,289,893</u>

NOTES TO THE FINANCIAL STATEMENTS

14. Creditors (amounts falling due within one year)	2016 €	2015 €
Creditors and accruals	3,946,559	3,739,395
Payroll taxes	843,154	859,055
Housing Association Sinking Fund	93,657	51,339
Deferred income (Dormant Accounts Fund)	72,000	-
	<u>4,955,370</u>	<u>4,649,789</u>

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors. Tax and social insurance are subject to the terms of the relevant legislation. No interest on late payment was due at the financial year end date. The terms of the accruals are based on the underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

15. Restricted, Unrestricted, Designated and Capital Funds

(a) Restricted Funds:

	Capital Grants €	Restricted Fundraising Activities €	Restricted Charitable Activities €	Total €
At 1 January 2016	15,130,351	334,367	-	15,464,718
In 2016:				
Income	-	-	47,043,152	47,043,152
Expenditure	-	-	(49,429,704)	(49,429,704)
Transfer from Unrestricted Funds	-	-	2,386,552	2,386,552
Transfer to Capital Funds	(15,130,351)	(172,675)	-	(15,303,026)
Transfer to Designated Funds	-	(161,692)	-	(161,692)
At 31 December 2016	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Restricted funds comprise the residual value of capital grants for fixed assets together with accumulated fundraising towards capital projects and specific IWA activities. These funds have been transferred to the Capital Fund and Designated Funds.

Restricted Funds

(in respect of the prior year):

	Capital Grants €	Restricted Fundraising Activities €	Restricted Charitable Activities €	Total €
At 1 January 2015	16,487,188	277,925	-	16,765,113
In 2015:				
Income	160,105	56,442	46,791,480	47,008,027
Expenditure	(1,516,942)	-	(48,154,128)	(49,671,070)
Transfer from Unrestricted Funds	-	-	1,362,648	1,362,648
Net Income (Expenditure)	<u>(1,356,837)</u>	<u>56,442</u>	<u>-</u>	<u>(1,300,395)</u>
At 31 December 2015	<u>15,130,351</u>	<u>334,367</u>	<u>-</u>	<u>15,464,718</u>

NOTES TO THE FINANCIAL STATEMENTS

(b) Unrestricted Funds:	2016 €	2015 €
Fund balances at start of year	6,744,703	6,845,992
Net incoming (outgoing) resources in year	1,546,175	1,261,359
Transfer to restricted funds in year	(2,386,551)	(1,362,648)
Fund balances at end of year	<u>5,904,327</u>	<u>6,744,703</u>

Unrestricted funds are funds that have been raised by the Association and which may be used at the discretion of the company in furtherance of the objects of the charity. IWA has a policy of retaining sufficient unrestricted reserves to safeguard the continuity of its operations and to implement its strategic plan.

(c) Designated Funds:	2016 €	2015 €
Fund balances at start of year	244,397	119,173
Net incoming resources in year	40,298	125,224
Transfer from restricted funds in year	161,692	-
Transfer to capital funds in year	(62,000)	-
IWA Branches & Sports Clubs	873,797	-
Fund balances at end of year	<u>1,258,184</u>	<u>244,397</u>

Designated funds comprise the funds of the IWA voluntary branches and sports clubs together with accumulated fundraised income for IWA activities, such as sports activities and centre refurbishment, which has not yet been spent at the end of the year. IWA acknowledges the contribution of €62,000 from the Killarney Branch towards the new Centre.

(d) Capital Funds:	2016 €	2015 €
Fund balances at start of year	323,596	213,596
Income	1,420,671	110,000
Expenditure	(1,199,039)	-
Transfer from restricted funds in year	15,303,026	-
Transfer from designated funds in year	62,000	-
Fund balances at end of year	<u>15,910,254</u>	<u>323,596</u>

Capital funds comprise fundraised income and grants for fixed assets.

NOTES TO THE FINANCIAL STATEMENTS

16. Financial Assets	2016 €	2015 €
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Investments in subsidiary undertaking (at cost) :

Ability Consultancy Training Limited

Ordinary shares of €1.27 each, at beginning and end of year	3	3
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IWA has one wholly-owned subsidiary, Ability Consultancy Training Limited, incorporated in Ireland (company number 225160). This is a fully integrated operation within IWA, which provides training in specialist skills related to the provision of services to people with disabilities. The financial results, which are consolidated in these financial statements, are set out below.:

Information required under Section 314 of the Companies Act 2014 is as follows:

Nature of business : Provision of training services

Registered office: Áras Chúchulainn, Blackheath Drive, Clontarf, Dublin 3

Country of Incorporation: Republic of Ireland

Proportion of holding: 100%

	2016 €	2015 €
Profit after taxation for the year	228	359
Accumulated reserves at 31 December	1,126	898

17. IWA Voluntary Branches and Sports Clubs	2016 €	2015 €
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The following items are considered to be exceptional by virtue of size or incidence:

Income on consolidation of the voluntary branches and sports clubs	873,797	-
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In May 2016 following a process of consultation, IWA approved new Bye-Laws which enable the Association to consolidate the accounts of its voluntary branches and sports clubs (including sports sections) in the Annual Financial Statements of the Association commencing in 2016.

NOTES TO THE FINANCIAL STATEMENTS

18. Income from State sources

Term €

Irish Wheelchair Association acknowledges with thanks income received in 2016 from the following State sources:

HSE North West	Section 39 services	Annual	3,245,717
HSE West	Section 39 services	Annual	4,708,750
HSE Mid-West	Section 39 services	Annual	4,919,781
HSE South	Section 39 services	Annual	4,722,856
HSE South East	Section 39 services	Annual	4,668,960
HSE Dublin South East	Section 39 services	Annual	2,095,600
HSE Dublin South West	Section 39 services	Annual	2,371,955
HSE Midlands North East	Section 39 services	Annual	4,251,237
HSE Dublin North	Section 39 services	Annual	9,747,905
Total HSE Income			40,732,761
Dept of Social Protection	Community Employment Scheme	3-year rolling	5,706,254
Dept of Social Protection	Employment Support Scheme	Annual	100,306
Dept of Social Protection	Pobal Community Services Programme: Ardee Sports Project	3-year 2014-2016	62,066
Dept of Health	National Lottery Funds	Once-off	317,193
Dept of Transport, Tourism and Sport	Sports Capital Programme	Once-off	54,469
Dept of Transport, Tourism and Sport	Sport Ireland	Annual	240,000
Dept of Transport, Tourism and Sport	Sport Ireland (DAF)	Once-off	72,000
Dept of Environment	Capital Assistance Scheme	Once-off	978,614

In 2016, the cost of the Ardee Sports Project was €152,137 of which €62,066 was funded by Pobal; further income of €29,465 was generated by the Project and €60,606 was funded from unrestricted income.

19. Pensions

Defined Contribution Pension Scheme and PRSA Scheme

The company continues to operate two occupational pension schemes, being a defined contribution pension scheme and a personal retirement savings account (PRSA) scheme. All IWA staff are eligible to join one of these schemes. The assets of the pension schemes are held separately from those of the company in independently administered funds. The cost of employer pension contributions in 2016 was €315,875 (2015: €309,710).

20. Related Party Transactions

There were no related party transactions other than transactions between the company and its subsidiary, Ability Consultancy Training Limited, as referred to in Note 16 above. There were no transactions with directors other than as outlined in Notes 6 and 9c above.

NOTES TO THE FINANCIAL STATEMENTS

21. Commitments

(a) Capital Commitments

At 31 December 2016, the company had entered into contracts for the construction or purchase of properties and buses amounting to €670,800 (2015: €1,189,030).

(b) Operating Lease Commitments

At 31 December 2016, total future minimum payments under operating leases were:

	2016 €	2015 €
Within one year	439,000	374,600
Within 2 to 5 years	909,600	723,000
After 5 years	52,100	114,200
	<u>1,400,700</u>	<u>1,211,800</u>

22. Contingent Liabilities

In the event that the company should cease to use certain properties for which grants were received, these grants could become repayable in part or in whole up to an amount of €6,652,400 at 31 December 2016.

23. Prior year adjustment

A prior year adjustment has been reflected in the comparative amounts included in these financial statements, the impact of which is outlined below:

Capital Grants: Historically, the treatment of capital grants received by IWA and which were provided specifically to fund the cost of land, buildings and bus fleet were credited to the Capital Fund on the Balance Sheet in the year of receipt. These grants were then amortised to the Statement of Financial Activities on the same basis as the related asset was depreciated. This treatment represented a departure from the method recommended under Charities SORP (FRS 102). In the current year, the company has decided to treat capital grants in a manner consistent with Charities SORP (FRS 102) (as set out in the accounting policies) and as a result has adjusted the comparative amounts.

Deferred income: Under Charities SORP (FRS 102), all income is recognised in the Statement of Financial Activities when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably. Charities SORP (FRS 102) permits deferral of income to the Balance Sheet only in certain circumstances. In 2016 a review was carried out by management of all balances included within deferred income to ensure that the treatment was in line with Charities SORP (FRS 102). This review identified a number of items previously deferred which it was considered did not meet the criteria for deferral under Charities SORP (FRS 102).

NOTES TO THE FINANCIAL STATEMENTS

23. Prior year adjustment (continued)

The adjustment impacts the prior year comparatives as follows:

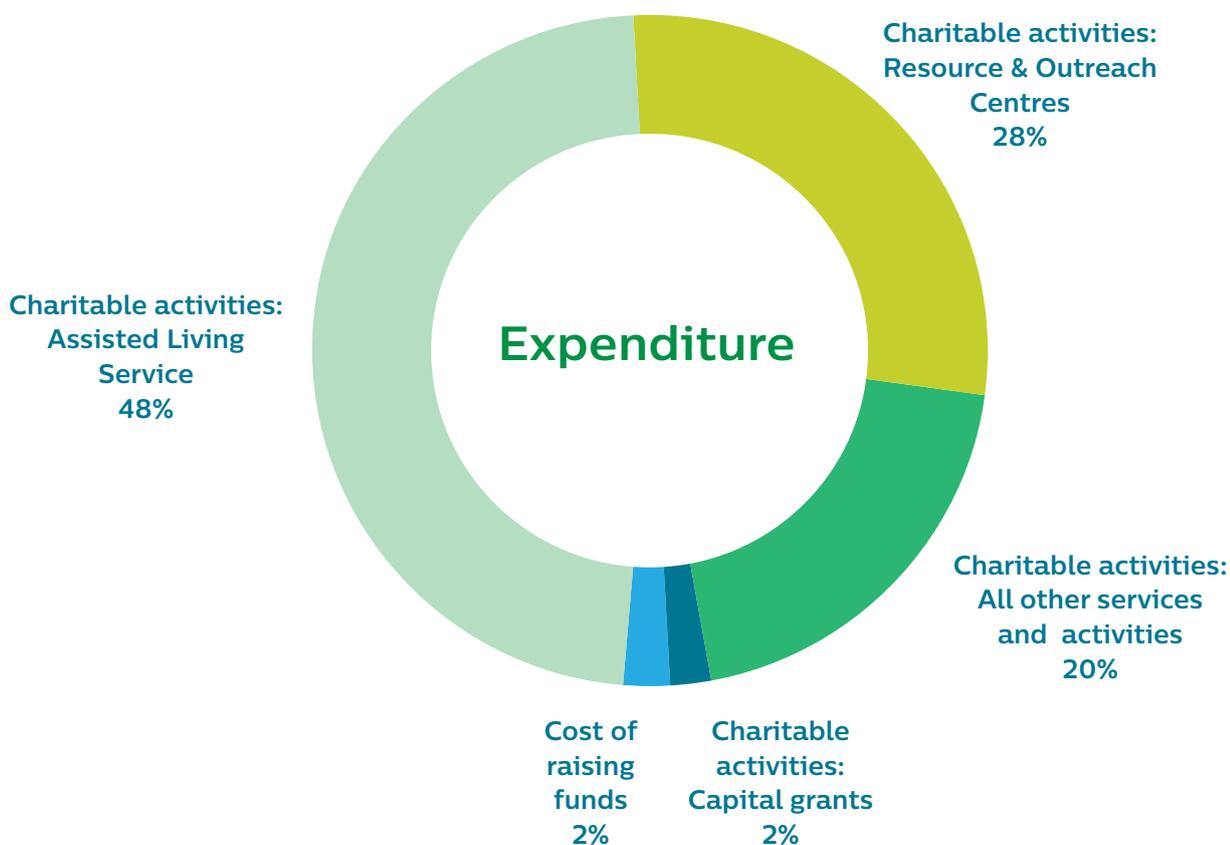
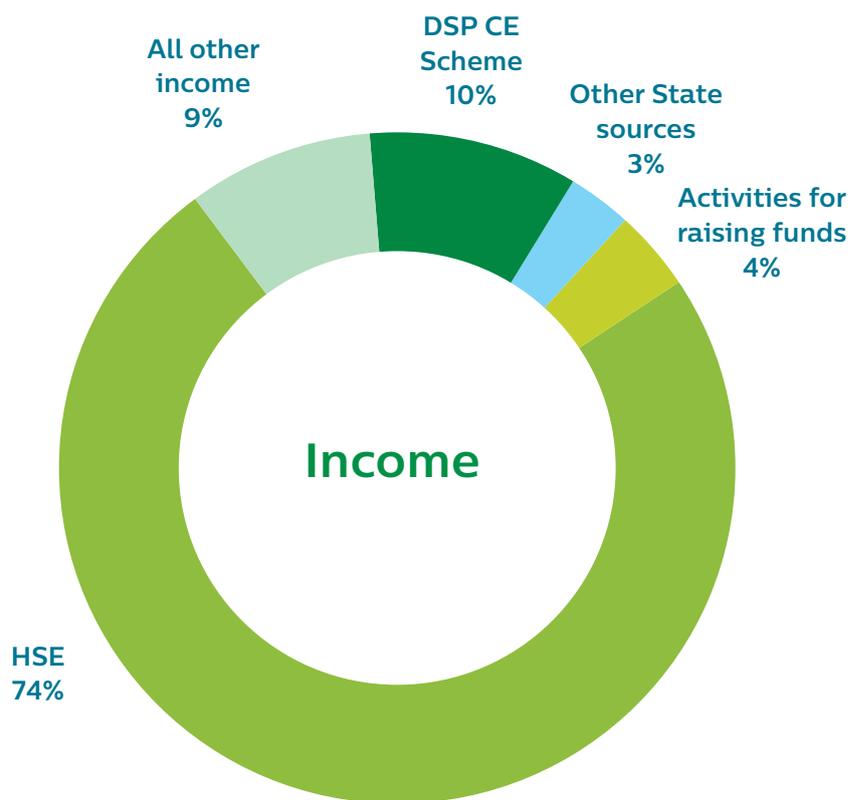
2015 Comparatives:

	As Previously Stated €	Effect of Transition €	As Restated €
Total incoming resources	53,202,332	395,329	53,597,661
Total expenditure	53,247,179	1,516,942	54,764,121
Other recognised gains/(losses)	(1,356,837)	1,356,837	-
Creditors (amounts falling due within one year)	5,680,280	(1,030,491)	4,649,789
Total Funds	<u>21,746,923</u>	<u>1,030,491</u>	<u>22,777,414</u>

The reconciliation of the Statement of Financial Activities, Other Recognised Gains and Losses, Total Funds as at 1 January 2015 and Total Funds as at 31 December 2015 as previously stated and after restatement is as follows:

	Statement of Financial Activities Year ended 31 December 2015 €	Other recognised gains/(losses) Year ended 31 December 2015 €	Total funds as at 1 January 2015 €	Total funds as at 31 December 2015 €
As previously reported:	(44,847)	(1,356,837)	23,148,607	21,746,923
Impact of:				
Income previously recognised as deferred	235,224	-	795,267	1,030,491
Capital grants previously credited to reserves	160,105	(160,105)	-	-
Amortisation on capital grants	(1,516,942)	1,516,942	-	-
Restated for the year ended 31 December 2015	<u>(1,166,460)</u>	<u>-</u>	<u>23,943,874</u>	<u>22,777,414</u>

Income and Expenditure



The Annual Financial Statements for the year ended 31 December 2016, which are prepared in accordance with the Statement of Recommended Practice (SORP) for Accounting and Reporting by Charities, are available on the Irish Wheelchair Association website at www.iwa.ie



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