



I.W.A. COMPANY LIMITED BY GUARANTEE

Operating Under the Registered Name of:
Irish Wheelchair Association

ANNUAL REPORT AND ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**I.W.A.
COMPANY LIMITED BY GUARANTEE**

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Irish Wheelchair Association

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FOR THE YEAR ENDED 31 DECEMBER 2022

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REFERENCE AND ADMINISTRATIVE DETAILS

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

Board of Directors

Members of the Board of Directors who served during the financial year and up to the date of approval of the Annual Financial Statements on 13 April 2023 are as follows:

| | | |
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| President: | Jonathan O'Grady | |
| Chairperson: | Martin Kelly | |
| Vice Chairperson: | Dermot Murphy | |
| Honorary Secretary: | Donal Sands | |
| Honorary Treasurer: | Laura McDermott | |
| Board Members: | Linda Ahern | |
| | David Barry | |
| | Kathleen Brady | Retired 28 May 2022 |
| | Sean Bresnan | Appointed 8 Nov 2022 |
| | Michelle Byrne | |
| | Ann Marie Connolly | Appointed 8 Nov 2022 |
| | Carmel Creaven | |
| | Tom Doherty | Retired 28 May 2022 |
| | Padraic Hayes | |
| | James McCarthy | Appointed 8 Nov 2022 |
| | Iqura Naseem | |
| | John Olden | Retired 28 May 2022 |
| | Peter Smyth | Appointed 8 Nov 2022 |
| | Mike Webster | Appointed 8 Nov 2022 |

I.W.A. COMPANY LIMITED BY GUARANTEE

Operating under the registered name of Irish Wheelchair Association

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

Patron: Michael D. Higgins, President of Ireland

Chief Executive Officer: Rosemary Keogh

Senior Management Team:

| | |
|------------------|---|
| Mildred Carroll | National Director for Community Supports |
| Tony Cunningham | National Director for IWA Funded Services |
| Michael Doyle | National Director for Assisted Living Services |
| Catriona Griffin | Interim Chief Financial Officer & Dir of Corporate Services |
| Nicky Hamill | Director of Sports |
| Chris Hoey | Chief Operations Officer |
| Mary Jo Leatham | Director of ICT |
| Gerry Phelan | Director of People and Development |
| Aidan Stacey | Commercial Development Director |

Company Secretary: Stephen O'Beirne

Auditors: Mazars
Chartered Accountants and Statutory Audit Firm
Harcourt Centre, Block 3, Harcourt Road, Dublin 2

Principal Bankers: Bank of Ireland, 26 Marino Mart, Fairview, Dublin 3

Solicitors: Doyle Solicitors
31 South Bank, Crosses Green, Cork

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

O'Connell Brennan Solicitors
Armitage House, 10 Lower Hatch Street, Dublin 2

McCann Fitzgerald Solicitors
Riverside One, Sir John Rogerson's Quay, Dublin 2

DIRECTORS' REPORT

The directors present their report and financial statements for the year ended 31 December 2022.

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 our values:

- **Visionary:** Building on our legacy, IWA strives towards new ways of doing things to meet the current and future needs of people with disabilities. We are deliberately ambitious as a leader in our sector, driving positive change by listening and being creative in supporting and empowering disabled people to live the life they choose.
- **Integrity:** IWA is proud of what we do and how we do it. We always behave ethically in ways that are authentic and trustworthy.
- **Excellence:** IWA's commitment to excellence underpins our quality services, adherence to best practice governance, partnerships and relationships in all areas of our work.
- **Courage:** IWA fearlessly says what needs to be said and does what needs to be done. We are not afraid to fail and try again. We are resolute in championing the rights of people with disabilities.
- **Fun:** IWA believes in creating a culture and environment of fun and enjoyment in all that we do. IWA is a community to which people want to belong.
- **Equality:** Aligned with the UN Convention on the Rights of Persons with Disabilities (UNCPRD), IWA believes in a fair and inclusive society. We work actively to ensure that every person with a disability in Ireland can achieve their right to an independent life, with equal access to opportunities, services and supports within their communities.
- **Openness:** IWA is open to new ideas, new ways of working and to building new and existing partnerships to achieve our vision. We are committed to working in a truly transparent way.

2022 - A YEAR IN REVIEW

2022 was a year that started with hope and optimism as Irish society emerged from the worst of the Covid-19 pandemic. As the year unfolded and Covid-19 restrictions were lifted, IWA services began to return to full capacity, however, the long term effects of the pandemic continued to impact employee wellbeing, recruitment and retention. In order to facilitate our employees adapting to a hybrid working model, and in recognition of the courage, commitment and resilience shown by our teams throughout the pandemic, Irish Wheelchair Association further developed our family friendly, flexible working policies aligned to legislation and best practice, and continued to invest in our employee wellbeing initiatives. We were delighted to welcome our members, service users and staff back to our centres, offices, and IWA Sports clubs and IWA hosting of and participation in national and international sports' competitions, at pre-pandemic activity levels. In May, we held our first hybrid AGM at the Aviva stadium where members were able to participate and contribute both in person and online.

In spite of the challenges Irish Wheelchair Association faced throughout the pandemic, in May 2022, Irish Wheelchair Association was named Ireland's second-best employer across all sectors, best healthcare and best charity employer in the Sunday Independent/Statista Best Employer Survey (up 3 places from 5th in 2021). People remain at the heart of everything that IWA does, and we have continued to demonstrate our commitment to diversity, belonging and inclusion through the development of our Diversity, Belonging & Inclusion (DB&I) strategy and related metrics. In December 2022, and in compliance with legislation (Gender Pay Gap Reporting Act 2021) Irish Wheelchair Association published our first Gender Pay Gap report. The report showed that Irish Wheelchair Association had a mean gender pay gap of 3.69% in favour of men, and a median gap of 0.49% in favour of women. While these results compare very favourably to national averages, we will not be complacent and will continue to take steps to further narrow the gap and underpin our commitment to a fully inclusive culture across not only gender, but also disability, race, age, sexual orientation, and religious beliefs.

Irish Wheelchair Association is deliberately ambitious as a leader in our sector, driving positive change by listening, supporting, and empowering people with disabilities to live the life they choose. Throughout 2022, our service teams continued to lead and innovate in the development and delivery of new and existing services and our commitment to excellence was recognised through IWA's success at the annual Irish Healthcare Centre Awards where all 16 IWA submissions were shortlisted.

Despite our many achievements, 2022 was not a year without challenge. The Government's decision to exclude Section 39 agencies such as IWA from public sector pay awards means Irish Wheelchair Association employees are now paid less than their public sector equivalents for the same work. This has had a detrimental impact on both recruitment and retention with some employees leaving IWA to take up roles with the HSE, private sector and other public sector employers, and leading to a knock on impact on IWA's capacity to resource and deliver services. IWA, in partnership with our colleagues in the National Disability Services Association (NDSA) and the wider community and voluntary sector, continues to lobby extensively on this issue.

What We Do: Our Services and Activities

Irish Wheelchair Association 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. To support this, we provide a full range of quality services for people with disabilities in their own home enabling them to lead the life they choose in their own community.

- **Assisted Living Service**

Irish Wheelchair Association's Assisted Living Service (ALS) provides trained and professional Personal Assistants (PA's) who support people with physical disabilities in their homes and communities. The PA service facilitates a person's independence, improves their quality of life, provides access to education and employment if they want it, and supports them to participate in their local community. PA supports range from a few hours a week to full 24/7 assistance. Our PA's are qualified, Garda vetted and managed by Irish Wheelchair Association to deliver the highest standard and quality accredited service consistently. This service is tailored to suit the needs of the person, giving them choice and control over how best to allocate their PA hours.

Irish Wheelchair Association ALS also provides two other key services which are 'Enhanced Homecare Services' for older people and 'IWA at Home' which offers individuals and families the opportunity to privately purchase an Irish Wheelchair Association PA service. Both services have proven popular enabling people to access quality services by trained professionals.

During the first half of 2022, Covid-19 continued to challenge the delivery of ALS daily. Compliance with the additional required infection control protocols remained a major focus for the ALS teams, in continuing to deliver this essential service. Our dedicated and committed employees ensured that every individual was continuously supported throughout the ongoing pandemic.

Recruitment and retention remain a significant challenge for Irish Wheelchair Association and similar service providers. Whilst IWA has enhanced its recruitment strategies and continue to focus on employee care we continue to struggle to recruit and retain sufficient employee numbers to deliver our essential services.

- **Community Supports**

Through our network of 59 Community Centres around Ireland, we deliver a holistic person-centred approach, providing education, social, recreation and outreach supports in addition to essential personal supports to individuals, of all age groups, in their community. These services include independent living supports and accommodation, holiday and respite breaks, rehabilitative training, and a range of activities for young adults within and outside of Irish Wheelchair Association activities. Our community centres operate as local hubs to provide activities, programmes and outings for our community members. Our community centres provide facilities for meetings, activities, and events for local groups. Three new locations opened in Longford, Balbriggan and Galway during the year.

IWA's day services continued to be provided through the community engagement model and delivered through "In Centre" and "Outreach" services. In 2022, service provision with IWA national day service was consistent and in line with our forecast. In 2022 we provided 90,240 (2021: 89,324) days of service equating to 721,920 (2021: 714,529) hours of service to 2,645 (2021: 2,587) people with disabilities. These statistics highlight a post Covid-19 re-opened service, however, the learnings relating to remote and community based services were and will continue to be incorporated into services delivered. The increase in service provision relates to the expansion of the School Leaver service nationally. 60 new School Leavers and seven Rehabilitative training unit students commenced in services during 2022.

- **Holiday and Respite Services**

The Irish Wheelchair Association respite service provided accessible and supported holidays and short breaks through our dedicated holiday centres in Ballinasloe, Kilkenny and Dublin. Our partnership approach in the community means that our members can enjoy high quality HSE-funded holidays with the necessary personal supports delivered by our employees.

Our respite services continued in all three locations throughout 2022. Building on the success of an initiative we piloted with the HSE in Tralee in 2021 we again partnered with the HSE to provide a 12-month holiday option for individuals in Cork. The pilot commenced in November 2022 and feedback to date has been very positive.

Holiday Services also continued to provide 'In Home Respite' throughout 2022. This model was introduced in 2020, because of Covid-19 restrictions, with the objective of mobilising individual supports from centre-based settings to the members' home.

- **Sports**

IWA Sport is the National Governing Body (NGB) in Ireland for sport for people with physical disabilities. Through our team of Sports Development Officers and a growing network of voluntary sports clubs, Irish Wheelchair Association encourages wide participation in sports for children and adults across all age groups and activity levels, whilst also supporting high-performance athletes nationally and internationally.

Indoor sport was negatively impacted by the COVID-19 pandemic, this coupled with the vulnerability of our members meant that our sporting programmes were some of the last to return in Ireland, with many other sports having returned 'in person' in 2021. Thankfully in 2022, we made our long-awaited return to 'in person' sport.

Wheelchair Basketball, Wheelchair Rugby and Para Powerlifting all resumed busy club training and competition programmes. Some notable achievements included, Rebel Wheelers winning the treble in Senior Wheelchair Basketball competitions for the third season running. The Irish Wheelchair Rugby league returned to action and IWA Sport hosted our first ever sanctioned Para Powerlifting competition. In Para Athletics, we hosted eight competitions that catered for first-time athletes and Paralympic stars and saw 15 new Irish records achieved by nine different athletes.

The national programmes were very well engaged with by our Club network who returned to activity in their local communities. Our clubs cater for children in multi-sport settings and offer sports-specific club programmes for senior athletes from the age of 15 upwards. A new programme, saw the introduction of age specific academy programmes for our teenage members in Wheelchair Basketball.

On the international stage, IWA Sport teams made a long overdue return to and competed at eight international events in 2022 including, the World Para Powerlifting European Championships in Georgia, European B/C Wheelchair Basketball Championships in Sarajevo, European Para Youth Games in Finland, Wheelchair Rugby European Qualifiers in Norway, International Wheelchair and Amputee World Games in Portugal, the AA Games in Coventry (both Para Athletics) and pre-competition games in both Barcelona and Sheffield.

In March, we were thrilled to have launched our IWA Sport Women In Sport Strategy 2022-2025. Dr Una May, CEO of Sport Ireland lead the celebrations at our Sport HQ in Clontarf alongside many members, colleagues, and guests. It is the first strategy launched in Ireland to focus on women and girls with a physical disability in sport. We continue to work on delivering this ambitious strategy alongside the rest of our programmes and look forward to making a sustainable impact.

During the year the second edition of the Dr Oliver Murphy Youth Leadership programme was delivered in partnership with Carlow Regional Youth Service and in June 2022, the nine participants from the 2022 programme and the 11 participants from 2021 programme, along with their families, attended an 'in person' graduation event in Clontarf Castle. We continued the delivery of our education programme with training in Safeguarding, Anti-doping and Coach Education.

We would like to acknowledge and thank Sport Ireland for their continued support for new and existing initiatives through core funding and dormant account funding which are outlined in Note 21 of the financial statements. In addition, their Covid-19 recovery funding allowed us to provide support directly to clubs as they returned to sport as well as supporting our busy programme of international competitions.

We are delighted to say that post pandemic, the IWA sporting community has returned to action with great enthusiasm. Huge credit must be given to our club and section network and our many volunteers, coaches, and employees.

We look forward to further delivering on our strategy in 2023.

- **Housing**

- Housing Advocacy**

- Irish Wheelchair Association continues to support the call for wheelchair liveable housing which highlights the inequalities our members' experience due to the lack of wheelchair liveable design provisions within Ireland's current planning guidelines. In 2022, IWA made submissions to the *Housing Commission Referendum on Housing* and the Government's *Housing Adaption Grant Review*, as well as ongoing representation on 29 of the 30 local authority *Housing and Disability Steering Groups*. We also continued to participate in the HSE U65 In Nursing Homes Expert Advisory Group and the National Disability Authority (NDA) Universal Design Cost Benefit Analysis Technical Advisory Group.

- We continued to provide individual support to members relating to their housing needs. Our national Think Ahead Think Housing campaign supported and encouraged disabled people to think about their future housing requirements and apply to their local authority for social housing.

- Housing Alliance - In 2022 IWA reached out to the five largest approved housing bodies in Ireland, encouraging them to include the design and construction of wheelchair liveable housing in their new developments.

- Approved Housing Body**

- Irish Wheelchair Association is an approved housing body (AHB) under Section 6 of the Housing (Miscellaneous Provisions) Act, 1992. In 2022 we provided 51 wheelchair-accessible and affordable homes as well as individual support to tenants in Dublin, Kilkenny, Carlow, Tipperary, Mayo, Roscommon, and Galway. We also supported members and current IWA tenants in applying for supports that are available to them in relation to high energy bills caused by high inflation and the ongoing crisis in Ukraine.

- **Environmental Access**

- Think Housing Build Accessible**

- In 2022 Irish Wheelchair Association continued to lead on our national campaign, Think Housing Build Accessible, calling on the government to amend Part M (Section 3, Access & Use) of the Building Regulations and make provision for wheelchair liveable housing in Ireland. The campaign is supported by twelve alliance partners from across the disability sector. IWA members with lived experience, supported by staff and alliance partners, met with Ministers, TDs and elected representatives through a series of roadshows and meetings lobbying for change. This campaign continues in 2023.

IWA Best Practice Access Guide 4th Edition

In 2022 Irish Wheelchair Association lobbied for increased access to the built environment and great outdoors in local communities nationwide through the work of its members, volunteers, employees, and external access groups. We conducted access audits for individuals and companies. In partnership with four local authorities, IWA delivered *Disability Awareness and Introduction to Universal Design in Housing* training to Local Authority staff as part of the Government's Disability Awareness and Participation Fund 2021.

Changing Places - Public Consultation on the Review of Building Regulations Part M (Access and Use)

In December 2022, Minister of State for Local Government and Planning at the Department of Housing, Local Government and Heritage, Peter Burke, signed new regulations requiring a changing places toilet to be included in certain new buildings from January 2024. IWA was a key member and contributor to the Changing Places steering group and has actively supported the campaign for change.

Disability Action Groups (DAGS)

In late 2022 Irish Wheelchair Association commenced a pilot project developing a network of local community-based Disability Action Groups in Tuam, Portlaoise, Wexford, Navan, and Mallow. This pilot supports disabled people to self-organise, identify issues of significance to them, and supports them to act for change to a more inclusive community. The pilot will be reviewed in June 2023 with a view to expanding to other locations nationally.

• Transport

Irish Wheelchair Association has a nationwide fleet of 127 (2021: 123) accessible buses to support the delivery of services in our centres and other locations. Our fleet also provides essential transport services for a wide range of voluntary social and sports activities. Throughout the year we continued to make considerable progress in updating our fleet with the purchase of new buses and the removal of older vehicles. We advocate on a wide range of transport related issues highlighted by our members working in partnership with public transport providers, government, and other organisations.

We promote independence for people with disabilities through the motoring advice, assessment, and tuition service (MAATS), providing motorists with disabilities the opportunity to learn or to return to driving. We provided 1,865 (2021: 1083) lessons to 289 (2021: 257) students and assessed 437 (2021: 334) clients and 39 students passed the driving test (2021:13) in our driving centres. We also provide training to taxi drivers on behalf of the National Transport Authority. Irish Wheelchair Association is a Department of Transport approved agency for the issue of Disabled Drivers' Parking Permits.

• Communications

Our strategy 2025 outlines key metrics in terms of identity and profile. A new Head of Communications was appointed in August and has had an immediate positive impact. Overall results saw a significant increase in web traffic by 57% while Facebook followers grew more modestly at 4%. We saw strong growth in the volume of press activity in terms of reach and value to over €3m in advertising value equivalent. Web activity and outgoing member communication doubled in the year. People seeking information on Parking Permits continues to be our primary web audience. We have also implemented process improvements to enable our members to tell their stories and there is a strong calendar of activity planned for 2023.

- **Advocacy**

Our new strategy emphasises Irish Wheelchair Association's responsibility for amplifying the voice of people with disabilities and raising issues that are important to our members. With over 20,000 members and 3,000 people using our services every week, we are a Disabled Persons Organisation with a deep understanding of the barriers and challenges faced by people with disabilities in our society.

2022 was highly successful with funding received from Pobal to expand the advocacy team to include a Policy & Research Officer and additional funding from Community Foundation Ireland and the RTE Late Late Toy Show Fund for our awareness work. We continued the successful Housing campaign with two integrated social media and in-person advocacy programmes – Think Ahead Think Housing and Think Ahead Build Accessible. Key partnerships with agencies including ILMI, Cheshire, Rehab, CRC, Chime and Disability Federation of Ireland continue to help support us in delivering on our mission.

Member engagement developed further during the year with the establishment of five Disability Action Groups around the country. These groups will work collaboratively and independently on national and local issues of access and disability in general throughout the next number of years. Our Disability Awareness in Schools and Youth (DAISY) programme was rolled out in 28 primary schools while our successful Self Advocacy Training took place in Waterford.

At European level IWA was successful in securing Erasmus funding in association with Associacao Salvador based in Portugal to roll out a shared learning programme in 2023/24.

- **Fundraising and Social Enterprises**

2022 was a tough year in fundraising and retail with Covid-19 continuing to negatively affect the first quarter of the year. The war in Ukraine also affected fundraising in Q1 and Q2 specifically. Grants and restricted funding applications were very successful with over €750,000 secured from the National Lottery, Pobal, Microsoft, RTE, IHREC and Erasmus from funding applications. On the corporate front, relationships have been maintained with Chadwicks, Liberty, Microsoft and a new partnership with Dentons LLP secured. Direct mail fundraising continued successfully, however, our pilot digital fundraising campaign proved disappointing with lessons learned for 2023. Our National Fundraising Day was re-started in September 2022 post Covid-19 and proved successful with both on-street and event fundraising raising over €80,000.

- **Focus on Quality**

The Quality and Standards Department underpins Irish Wheelchair Association's commitment to excellence. We work in partnership with all departments to support developments that are aligned to good practice and governance. Our quality, person-centred culture, works to meet people's expectations and the community, is charted in our mission, vision and values, embedded in our strategic plan, our governance, communication and decision-making structures, and in compliance with laws and regulations. To facilitate this quality culture, we monitor and improve our work through the Plan-Do-Check-Act system resulting in continuous improvement and outcomes for people who avail of our services and supports. Our quality standards are outlined in our national policies, operational manuals, guides, charters and codes. The Quality Assurance Policy outlines our transparent approach to internal audits and the verification of our standards and continuous improvement through external accreditation. Since 2013, we have implemented the Q Mark Quality Assurance principles, which provides a framework for excellence. Unfortunately, the opportunity to apply for a Q Mark assessment was not available to us in 2022. As an alternative we commissioned Astrum Consulting, to complete an external quality assurance audit of IWA services. The Astrum Consulting, Quality Assurance Audit Report 2022, served to verify that IWA services continue to operate effective, safe, quality processes as documented within service delivery manuals, policies, and procedures.

- **Volunteers**

Irish Wheelchair Association has always valued the involvement and contribution of volunteers to the Association's success since its foundation in 1960. In 2022, almost 500 volunteers supported the work of IWA through their contributions as board, branch and sports club members, and carrying out a variety of roles such as governance, driving, property maintenance, member activities and holidays, shop assistants and fundraisers. The re-opening of services after Covid-19 enabled our volunteers to continue their support.

Following consultation with local volunteer managers, training modules were developed, and IWA Volunteer Manager Training was piloted in October 2022. To support our volunteer Branches in the reactivation of their activities, we held a National Consultative Forum in November 2022. A major project of updating IWA's volunteer Garda Vetting and mandatory training also got underway.

Strategic Plan

Strategic Plan 2022-2025

Delivering on our Strategy: Progress in 2022

In early 2022, following extensive consultation with our members, staff, volunteers and external stakeholders – IWA launched our new Strategic Plan for 2022-2025. In developing this ambitious strategy, we reviewed IWA's Values, Vision and Mission, analysed all stakeholder consultation outputs, the context within which IWA operates and the organisation itself. We identified challenges to be addressed, opportunities to be pursued and areas of focus for the next four years.

IWA's strategy for 2022-2025 is to make progress towards the full implementation of United Nations Convention on the Rights of Persons with Disabilities (UNCRPD) through further development of our Advocacy and Services, with an increased focus on People and Culture and through investment in Business Processes and Technology, and enhancement of IWA's Identity and Profile, while ensuring our long-term Financial Prosperity.

IWA's Strategic Objectives set out how we will deliver on our Mission during 2022-2025. Metrics have been designed to be clear and measurable indicators of successful achievement of the Strategic Objectives. Strategic Actions outline at a high level how these Strategic Objectives will be met.

To ensure the achievement of IWA's strategic objectives, IWA sets out key performance indicators at the beginning of each year to monitor and track progress against our Strategic Plan. 2022 was another busy and successful year for IWA and the services we deliver, and key achievements are highlighted as follows.

| Strategic Objective | | |
|--|---------------------------------|--|
| Advocacy: Working with and on behalf of people with physical disabilities, progresses the achievement of their equal rights underpinned by UNCRPD | | |
| Strategic Action | 2022 Deliverables Status | Key Achievements 2022 |
| Define IWA's desired Advocacy impacts in line with the wants, needs and requirements of our members and service users. | On target | 2,000 surveys issued; feedback collated from community and engagement weeks; metrics agreed for 2023. Pobal Funding secured and Board approved Advocacy plan in December. |
| Partner and collaborate with sector bodies including NDA, NDSA and others to ensure best practice, shared learning and to achieve common objectives, pertaining to prioritised articles of the UNCRPD. | On target | Excellent progress made developing new and existing partnerships; Strong collaborations/alliances with other community and voluntary organisations, local authorities, and state agencies through IWA Think Ahead Build Accessible campaign. |
| Increase our engagement with members and service users to build on our historical core ethos as a Disabled Person's Organisation. | On target | Disability Action Groups established in five locations; Self Advocacy training programme pilot complete; "Bad Language" consultation complete. IWA Newsletter in development. |
| Work independently and with partners to influence policy and decision-making at EU level to ensure the voices of people with disabilities are heard. | On target | Successful application for Erasmus funding with Portuguese and Spanish NGOs. This education sharing will be rolled out in 2023 |

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| Actively campaign to raise public awareness regarding the rights of people with physical disabilities, aligned to UNCRPD. | On target | DAISY (Disability Awareness in Schools & Youth) campaign successfully launched and over 50 Primary Schools enrolled; Think Ahead/Think Housing/Build Accessible campaigns successfully run by IWA in collaboration with sectors partners; UNCRPD Learning Tool in development. |
| Work with partners on research initiatives to influence public policy. | On target | Appointed Research & Policy Officer in December 2022. A number of policy areas identified and planning for collaborative research proposals. |

| Strategic Objective | | |
|---|---------------------------------|---|
| Services: IWA facilitates the delivery of the optimal composition of quality assured services that are consistent with UNCRPD and are financially and operationally viable | | |
| Strategic Action | 2022 Deliverables Status | Key Achievements 2022 |
| Define and develop IWA's Impact Metrics across all services. | On target | Suite of KPI's developed, tested and reported in Q4 on Q3 activities. |
| Work with individual service users to identify their needs and wishes in line with the services they receive and to develop a personalised plan that facilitates them to live the lives they choose. | On target | The "Identification of Needs" form has been developed and will be further reviewed from a "whole system" perspective to bring the "One Person – One Plan" to readiness for an ICT solution. Carried forward to 2023 – multi-year action. |
| Work with our members, service users and external stakeholders to review and consider existing & emerging evidence that identifies unknown and unmet rights, needs and wishes of people with physical disabilities. | On target | Engagement with HSE CHO leads on School Leavers and Holiday services developments; Progress with partners on joint project mapping services for people in the community with neurological conditions; Strengthening Disability programme underway and KPIs on target at year end. |
| Prioritise the unmet needs and wishes of disabled people to lobby for additional services and to inform our advocacy campaigns in accordance with UNCRPD. | On target | Communications, advocacy, and service operation teams have completed an engagement process with service users and members, receiving over 300 survey responses, which will inform IWA advocacy focus into 2023. |
| Regularly review UNCRPD to identify gaps in physical disability services and assess whether IWA is the right provider to offer those services, fill those gaps and address the needs of specific cohorts. | On target | Advocacy and Communication teams have commenced development of a user guide informing stakeholders of their rights and entitlements under the UNCRPD. Carried forward to 2023 – multi-year action. |
| Retain and expand external Quality Accreditation across all IWA services. | On target | 2022 Q-mark audit postponed by provider and accreditation extended. Internal quality review complete and planning and actions for 2023 in progress. Multi-year action. |

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| Prioritise and conduct strategic reviews of five key services to assess financial and operational viability and fitness for purpose. | On target | Reviews: Housing – Complete; Holiday Services – Complete and National post in place; Child PA Services – Complete and 6-month project underway; IWA at Home – Commenced; School Leaver Service – service review to commence in Q1 2023. |
| Define IWA's role in housing. | Complete | Completed and approved by IWA Board. |

Strategic Objective

People: IWA is a diverse and inclusive employer, with the right people in the right place at the right time with the right competencies and values, supported by a vibrant community of volunteers

| Strategic Action | 2022 Deliverables Status | Key Achievements 2022 |
|--|---------------------------------|---|
| Ensure ongoing consistency of employment contract terms. | On target | Contract templates reviewed in line with Human Resources Information Systems (HRIS) project requirements and will move forward in conjunction with implementing onboarding HRIS module. Carried over into 2023 – multi-year programme. |
| Retain and improve our Keep Well Mark accreditation. | On target | HR policies developed and updated to support maintenance and improvement of eight pillars of Keep Well Mark Accreditation; "Grief in the Workplace" blended learning programme developed in partnership with the Irish Hospice Foundation; Mental Health review completed; Right to Disconnect policies updated and aligned to legislation; Multi-year programme. |
| Work with others to achieve reinstatement of the link with HSE pay rates. | Carried Over to 2023 | IWA, in partnership with other Section 39 agencies and in collaboration with unions, has continued to lobby government and funders for full pay alignment with public sector workers. Carried forward into 2023 - ongoing action. |
| Develop succession planning programme to prepare candidates for management and Board roles. | On target | Tender process completed for IWA Senior Management Leadership Development programme to kick-off early 2023; organisation wide participation in "One IWA" business analytics and change management programme. Carried forward into 2023 -multi-year action. |
| Update skills and competency matrices to include a focus on business analysis and project management and roll out associated training and development plans for all roles. | On target | Phase 1 of "One IWA" programme complete with employee participation across all functions. |

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| Identify opportunities across all services for volunteers to contribute to the work of IWA and recognise and evaluate the positive impact of their contribution. | On target | IWA volunteer register reviewed and verified for input to and alignment with new HRIS system. |
| Build the capability and capacity of our staff and volunteers in volunteer management. | On target | Survey completed with IWA volunteer managers and report generated. IWA Volunteer Manager Training Modules agreed in collaboration with Volunteer Ireland. Training commenced and offered to all IWA volunteer managers throughout the organisation during Q4 2022. |

| Strategic Objective | | |
|--|---------------------------------|---|
| Financial Prosperity: IWA ensures its long-term financial prosperity in order to secure its fiscal autonomy | | |
| Strategic Action | 2022 Deliverables Status | Key Achievements 2022 |
| Maintain long term sustainable and mutually beneficial relationships with all customers and vendors. | On target | Focus in 2022 centred on developing client / funder relationships; Strong engagement and progress on working in partnership to simplify reporting requirements and communication processes; Supplier relationship mapping has been postponed to Q1 2023. Carried forward into 2023 – multi-year action. |
| Quantify investment in ICT, Property and People over life cycle of the strategy and incorporate into pricing structure, reserves policy and business cases. | On target | ALS hourly rate costings complete and HSE Validation of 2021 ALS costs complete– Awaiting final outcome from HSE. ICT investment quantified and reflected in Digital Transformation Strategy. Carried forward into 2023 – multi-year action. |
| Grow our contribution from current and new income sources to ensure we build financial reserves to levels that underpin future investments and financial prosperity. | Carried Over to 2023 | CRM build complete, testing carried over to 2023; Facebook pilot complete and evaluated; New income secured from Pobal and Community Foundation Ireland. |
| Invest in diversifying and growing income sources. | On target | CRM project underway. Parking Permits data, IWA at Home and international grant analysis all keeping action on target. Carried forward into 2023 – multi-year action. |

| Strategic Objective | | |
|--|---------------------------------|--|
| Business Processes & Technology: IWA has robust solutions which adapt to and meet business and sustainability needs and streamline business processes, enabled by appropriate technology. | | |
| Strategic Action | 2022 Deliverables Status | Key Achievements 2022 |
| Incorporate change management best practice into technology enhancement activities to ensure engagement and acceptance of 'real' business change. | On target | "One IWA" business analysis skills and change programme launched; Train the trainer activity complete; Change Champion engagement and learning activity design defined; SharePoint site as knowledge base and communications tool to report on real change design underway; Planning for 2023 change programme complete. |
| Replace legacy processes and deliver innovative solutions with new infrastructure which is secure and integrated to create efficiencies that will deliver Return on Investment (ROI). | On target | Consolidation of legacy infrastructure as well as remedial works ongoing; Security team established and cyber security strategy in development; multi-year digital transformation programme developed and approved; HRIS project approved and advanced. |
| Identify and build on ICT partnerships to enhance our ICT footprint and services. | On target | Current ICT vendors identified, and status reviewed; partner definition reviewed & clarified. |
| Establish a Project Management Office (PMO) to inform and manage organisational project roadmap and project benefits realisation. | Carried Over to 2023 | Director of PMO & Quality recruitment process commenced before year end; Appointment confirmed Q1 2023. |
| Define IWA targets to meet public service obligations under the Government's Climate Action Plan, and develop and implement plan to improve energy efficiency across IWA. | On target | In Q4 2022 SEAI confirmed its renewed commitment to provide energy management supports to public bodies over the next 4 years and will continue to work with IWA. |

| Strategic Objective | | |
|---|---------------------------------|---|
| Identity & Profile: Maintain recognition of IWA as Ireland's leading representative organisation and service provider for people with physical disabilities. | | |
| Strategic Action | 2022 Deliverables Status | Key Achievements 2022 |
| Grow and enhance IWA impact stories to provide to media and develop proactive media campaigns detailing the lived experience of our members. | On target | Structures in place allowing for increased number of member led stories for social media, traditional media and fundraising campaigns; IWA Centre visits completed; Agreed plan for IWA Newsletter for membership from 2023; Strong IWA Member personal stories used in Think Ahead/Think Housing/ Build Accessible campaign; Task group for regional story gathering planned for 2023. |

| | | |
|---|----------------------|--|
| Cultivate IWA's position as the leading voice in the sector by building multi-channel communication processes with IWA members and the wider disability community in Ireland and Internationally. | On target | KPI's defined and process for proactive story development aligned to IWA calendar in place; while there were delays earlier in the year due to resourcing, this action is on track at year end. Multi-year action. |
| Identify, evaluate and develop current and new strategic partnerships. | On target | Cross functional partnership team established, and existing partnership mapped; key partnerships for 2023 identified and prioritised. |
| Define IWA Membership, and design and launch IWA Member Benefit Package. | Carried Over to 2023 | Clear plan of action for 2023 with CRM system coming on track before the end of Q1 2023; Data and GDPR issues being addressed and agreed. Strong package of member engagement opportunities identified. |

| Strategic Objective | | |
|--|---------------------------------|--|
| Culture: People are at the centre of everything we do. We are one IWA, with a culture of diversity, belonging & inclusion (DB&I) | | |
| Strategic Action | 2022 Deliverables Status | Key Achievements 2022 |
| Develop a team of value champions to embed and monitor consistency of values across all of IWA – Staff, Board, Members, Service Users, Volunteers. | Carried Over to 2023 | Deferred to Q1 2023. |
| Celebrate exemplary demonstration of IWA values. | On target | Programme design and communications plan advanced; Year-end Leadership Forum meeting celebrated IWA Values in Action; Multi-year action. |
| Launch and implement Diversity, Belonging & Inclusion Policy and extend to the whole organisation. | On target | Diversity, Belonging and Inclusion Strategy and policy approved. A communication plan has been developed and will be launched at 2023 IWA HR Conference; DB&I survey complete, and report presented. |
| Develop and implement actions and metrics on DB&I representation across IWA. | On target | Actions and metrics arising from DB&I survey, strategy and policy in development. |

Looking Forward: Plans & Challenges for 2023

In 2023, Irish Wheelchair Association will continue to implement our Strategy 2022 – 2025:

To make progress towards the full implementation of the UN Convention on the Rights of Persons with Disabilities through further development of our advocacy and services, with an increased focus on people and culture and through investment in business processes and technology, and enhancement of IWA's identity and profile, while ensuring our long-term financial prosperity.

Building on 2022 positive progress in delivering on our strategic objectives, metrics for 2023 have been defined and will be cascaded through operational business plans and individual performance development plans. The establishment of IWA's Project Management and Quality directorate will help to inform and manage our organisational project roadmap and project benefits realisation.

People are at the centre of everything that IWA does, we are One IWA and we will continue to develop our culture of diversity, belonging and inclusion. During 2023, we will develop a team of value champions drawn from across all of IWA employees, board directors, members, service users and volunteers, and that team will work to further embed and monitor consistency of IWA values right across the organisation.

In 2023, we will further increase our engagement with members and service users to build on our historical core ethos as a Disabled Persons Organisation and we will continue to work with our members, service users and other external stakeholders to consider evidence that identifies unknown and unmet rights, needs and wishes of people with physical disabilities. We will also work to grow and enhance IWA impact stories and develop proactive media campaigns highlighting the lived experience of IWA members.

We will continue to work with our partners in the Disability Sector to lobby for the reinstatement of the link with HSE pay rates and we will progress the work commenced in 2022 to further develop new and existing funder relationships.

IWA's digital transformation journey will further progress in 2023 as we work to replace legacy processes and deliver innovative solutions, while ensuring that we incorporate change management best practice into our technology enhancement activities.

2023 will not be a year without challenge and the recruitment and retention of employees will continue to represent a significant risk to IWA and its operations. Operating in a full employment economy, and compounded by the exclusion of Section 39 agencies, including IWA, from public sector pay awards, the recruitment and retention challenge may in turn impact IWA's capacity to deliver services on behalf of the HSE. In addressing this, and other challenges that may come our way, IWA will continue to fearlessly say what needs to be said and do what needs to be done so that we remain resolute in championing the rights of disabled people.

Financial Review

The results for the year are set out in the Statement of Financial Activities on page 38.

Financial results for the year

In full compliance with SORP, the Statement of Financial Activities includes all fixed assets capital grants received and utilisation of those grants, as well as operating income and expenditure for the year.

Net operating income in 2022 was €0.1m (2021: net operating income €1.7m). The net deficit in restricted fixed asset funds was €1.0m (2021: net operating income €0.1m). Total net expenditure in 2022 was €0.9m (2021: net income €1.8m).

Services at the beginning of 2022 continued to be impacted by Covid-19 but as the year progressed services returned to normal levels of activity. All throughout the Covid-19 pandemic Irish Wheelchair Association continued to deliver services in line with Government and HSE guidelines.

The annual challenge of funding for services delivered on behalf of HSE continues and this is demonstrated through IWA's loss on restricted operating funds of €0.5m in 2022. Operating costs increase annually as a result of normal levels of inflation and increased levels of compliance and regulation. In 2022, the increase in operating costs was compounded by the energy crisis and the significant rise in inflation in Ireland. Following on from HSE cyber-attack in May 2021, Irish Wheelchair Association commenced a programme of works to improve its digital infrastructure and enhance its cyber security at a cost of €0.2m in 2022.

At the beginning of 2020, Irish Wheelchair Association and HSE commenced a verification process on funding deficits. The process was partially completed and resulted in additional HSE funding of €0.6m in 2020 and 2021. This funding was also secured for 2022. During 2022 IWA expanded its School Leavers service and the additional funding received temporarily reduced the operating deficit in services delivered on behalf of HSE.

Irish Wheelchair Association will continue to build on our relationship with the HSE in the same joint, supportive, and forward-thinking approach to address the longer-term financial sustainability of delivering services on behalf of the HSE. We will look at new ways to generate opportunities and income across all our services.

In 2022, Irish Wheelchair Association's unrestricted operating income was impacted by the war in Ukraine, the impact of inflation on discretionary donations and during the first half of the year unrestricted activities continued to be impacted by Covid-19. Our retail network performance was specifically impacted by each of these three items during the first six months of 2022. Unrestricted operating income was €6.7m in 2022, compared to pre pandemic levels of €8.0m. Unrestricted net income was €0.4m in 2022.

Income on restricted fixed asset funds is derived from fundraising events for fixed assets and also from capital grants and varies from year to year. Costs recognised each year relate to the depreciation on the fixed assets purchased from this funding. In 2022, income received was €0.7m, compared to expenditure of €1.7m, resulting in a net deficit of €1.0m.

Income

Total income for 2022 was €67.8m (2021: €64.5m).

- Restricted operating income was €59.9m (2021: €56.7m). IWA is a major provider of services to HSE. IWA is funded by the HSE as a 'Section 39 organisation' and received income of €54.4m in 2022 (2021: €50.7m) as assistance towards delivering a wide range of services including Assisted Living Services, Community Centres, Respite and Supported Living. €4.5m (2021: €4.8m) was received through the DSP Community Employment Scheme, which enabled IWA to employ 260 (2021: 294) employees as a vital support to our Community Centre services. A further €1.0m (2021: €1.1m) for services was received through the Irish Sports Council, Pobal, the National Lottery and other grants.
- To maintain and deliver its services, IWA generated unrestricted operating income of €6.7m (2021: €5.8m) 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 operating income of €0.5m (2021: €0.4m) in the year comprises the income of IWA voluntary branches and sports clubs together with fundraising income for specific IWA activities.
- Restricted fixed asset fund income comprises grants and other income received in 2022 for capital projects and was €0.7m (2021: €1.5m). This includes funding from HSE towards seven new buses €0.3m, proceeds on disposal of fixed assets €0.3m, and other grants and fundraising for capital projects €0.1m.

Expenditure

Total expenditure in 2022 was €68.7m (2021: €62.7m).

- 98% of operating expenditure is incurred on charitable activities and the provision of services. IWA's largest service is the Assisted Living Service, with €35.3m (2021: €33.0m) spent in delivering 1.29 million hours (2021: 1.25 million hours) of personal assistance. €18.9m (2021: €17.2m) of expenditure relates to Community Centres activities at our locations nationwide. Expenditure on all other charitable services and activities was €11.1m (2021: €9.8m).
- The cost of raising funds was €1.7m (2021: €1.1m) to generate fundraising income and operate the charity shops.
- Fixed asset funds expenditure of €1.7m (2021: €1.46m) represents the utilisation of capital grants being the depreciation of the related assets and the write down of asset disposals.
- 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 8.6% (2021: 8.1%) of expenditure.
- IWA is a people-based organisation with most staff working directly in frontline services. Pay costs are 83% (2021: 85%) of operating expenditure. IWA acknowledges and appreciates the contribution of employees to the delivery of services and to the success of the organisation.

Funds at 31 December 2022

Total Funds at 31 December 2022 were €22.1m (2021: €23.0m).

- Restricted operating income is received and spent in the year in the delivery of services, with the exception of restricted legacies. Restricted income for the delivery of services, typically does not cover the cost of delivery of those services and is supported by restricted funds carried forward from previous years, where available, otherwise it is supplemented by IWA unrestricted income. Restricted funds excluding restricted legacies are €1.2m at 31 December 2022. A balance of €0.3m remains from restricted legacies received in 2019 and 2021 at 31 December 2022. Restricted fixed asset funds, which are the residual value of capital grants and other fixed asset income, were €13.9m (2021: €14.8m).
- Unrestricted operating funds relate to income generated by IWA which may be used at the discretion of the association in furtherance of the objects of the charity. Unrestricted funds are €5.0m at 31 December 2022 (2021: €4.6m).
- Designated operating funds relate to IWA voluntary branches and sports clubs and also unspent fundraised income for specific IWA activities. Designated funds amount to €1.7m at 31 December 2022 (2021: €1.6m).

Cashflow and bank balances

- Cashflow continues to be a priority for the organisation. At 31 December 2022, IWA had bank balances of €15.5m (2021: €16.1m). This is made up of designated Branches and Sports Clubs of €0.8m (2021: €0.8m), other designated funds of €0.9m (2021: €0.8m), restricted fixed asset funds of €1.4m (2021: €1.7m), restricted legacies of €0.3m (2021: €0.3m), deferred income of €5.1m (2021: €4.4m), other restricted funds of €2.0m (2021: €2.6m) and unrestricted operating funds of €5.0m (2021: €5.5m).
- **Investment policy:** In accordance with the Constitution, the directors have the power to make investment decisions in keeping with the objects of the company. IWA takes a prudent approach to any such investment. If any cash is not required for immediate use, it is held in a bank deposit account. Capital volatility is not permitted and therefore funds are not invested in securities, commodities or other instruments carrying capital risk and are held in Euros to avoid currency volatility.
- **Borrowings policy:** The organisation has no borrowings at present.

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.
- This means increasing unrestricted funds from the current level of €5.0m to €17.0m. This target level of reserves is in accordance with best practice for an independent company and charity. It ensures that the company, as well as continuing to successfully meet its obligations under the Companies Act 2014, also has the resilience to respond to unexpected events and the resources to enable services to evolve to meet the changing needs of people with disabilities.
- The actions to achieve this target are set out in IWA's Strategic Plan 2022-2025. The actions to achieve IWA's Strategic Objective of Financial Prosperity include growing the organisations contribution, maintaining long term sustainable and mutually beneficial relationships with customers and vendors, pricing services to cover costs and reflect our value, quantifying the investment required in the organisation's infrastructure and people, and diversifying our income sources. IWA is continually engaging with the HSE, its largest funder, to address deficits in services delivered and to achieve a multi-annual funding plan for disability services.

Fixed asset investment

- Fixed asset investment in 2022 was €1.3m (2021: €1.1m). With the support of HSE, Irish Wheelchair Association invested in new premises in Galway and Longford, and also completed upgrade building works at a total cost of €0.3m.
- Utilising National Lottery grants, HSE funding received for buses and other fixed asset fund income generated for that specific purpose over a number of years, IWA purchased 13 new accessible buses to replace the oldest vehicles in the bus fleet, and an additional five accessible buses have been purchased with the support of 2022 CLÁR (Ceantair Laga Árd Riachtanais) programme funding. This investment makes a valuable contribution to maintaining IWA's essential service and reducing operational costs.

Events since the balance sheet date

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

Company Structure

Legal Structure

I.W.A. Company Limited by Guarantee operates under the registered business name of Irish Wheelchair Association. It is a company limited by guarantee operating under the Companies Act 2014 and it is an Irish charity registered with the Charities Regulatory Authority. The company is a public benefit entity as defined by the Financial Reporting Council. The company is governed by its Board of Directors in accordance with the Constitution. The Chief Executive Officer reports to the Board.

Members' Organisation

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 an invitation to the Annual General Meeting (AGM). The Constitution sets out 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 AGM, the members receive the report of the Board on the activities of the year and the financial results, appoint members to 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. 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 physical disabilities. In 2022 IWA held its first hybrid AGM at the Aviva Stadium where members contributed both in person and online.

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

Irish Wheelchair Association has a network of 23 (2021: 25) branches nationally as well as 23 (2021:26) 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.

Board of Directors

About the 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, with 16 directors in place at 31 December 2022. 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 directors must be persons with reduced mobility. The broad composition of IWA Board provides diverse perspectives and insight in relation to IWA services and our stakeholders as well as providing commercial, financial, and legal expertise.

The Board of Directors has delegated the day-to-day management of the organisation to the Chief Executive Officer and Senior Management Team as set out on page 4.

Meet the current Board of Directors

Jonathan O'Grady - President

Jonathan joined the Board in May 2021 and is a recognised advocate on the subjects of independent living and disability rights. A lifelong wheelchair user, he currently serves as Chair of the IWA's Leader Consultative Group and previously established SMA Ireland, focused on the treatment and care of people living with the genetic condition, Spinal Muscular Atrophy. Jonathan commenced his career as a commodity derivatives broker in London and then Geneva. He subsequently worked for investment companies in London and Dublin before joining the online bookmaker Flutter plc (Paddy Power Betfair). Since 2014, Jonathan has worked as a consultant for various businesses in the areas of business development, data analysis and corporate strategy. Jonathan has an MA in business and economics from Trinity College Dublin and an MBA from Harvard Business School.

Martin Kelly - Chairperson

Martin was appointed to the Board in 2016. He is currently the CFO for Monaghan Mushrooms. Prior to that Martin held various senior positions with Airsynergy, Aryzta Plc, the international frozen bakery company as well as senior positions in a range of European and globally focused multinational companies. He is a Fellow of the Institute of Chartered Accountants in Ireland and holds a PhD from the University of Limerick and an MBA from University College Dublin.

Dermot Murphy – Vice Chairperson

Dermot was appointed to the IWA Board in October 2020. Currently he is a self-employed business advisor and non-executive director. After qualifying as an accountant, he worked with KPMG before spending 20 years in the global food industry with both IAWS PLC and Aryzta. Dermot held senior positions in both Europe and North America culminating with his appointment as CEO for Aryzta Europe. He has extensive financial, management, governance, and strategic experience. Dermot is a Fellow of the Chartered Certified Accountants (FCCA).

Laura MacDermott – Honorary Treasurer

Laura was elected to the Board in 2019. Laura is a solicitor, now retired with over 37 years' experience in practice in corporate/financial law and 30 years as a partner successively in two leading Dublin firms. She has excellent management skills coupled with a strategic outlook and proven leadership ability. She has been a member of IWA Audit, Finance and Risk Committee since early 2018 which has allowed her to develop an understanding of the operations, key aims and challenges facing Irish Wheelchair Association.

Donal Sands – Honorary Secretary

Donal joined IWA Board in 2016. Prior to retirement, he was Assistant Director General of FAS for over 20 years. Initially in charge of Finance, IT and other administrative services, Donal then went on to head up all FAS services in the East of Ireland. Following a restructuring he served as Head of HR and subsequently Director of the National Employment Service. Upon retirement, he was elected as President of the European Vocational Training Association based in Brussels for a number of years. Donal holds a Bachelor of Commerce from UCD and is a Fellow of the Institute of Chartered Accountants.

Linda Ahern

Linda was elected to the Board in 2019. Linda is a wheelchair user following her diagnosis of Multiple Sclerosis in 2011. Over the years she has been involved in several committees advocating for the rights of people with disabilities. Linda was delighted to see the United Nations Convention on Rights of People with Disabilities ratified in 2018 in Ireland.

David Barry

David was elected to the Board in May 2021 as a staff representative. He is the Irish Wheelchair Association Health and Wellbeing Therapist (CH08). He has worked with the organisation since 2003 and previously in the Clontarf community centre as a programme assistant and Youth Service Co-ordinator. He has a BA in Business and Finance and BSC in Social Care with Disability and is passionate about supporting IWA members to achieve goals and make real quality of life gains. In his spare time, he loves to cycle, keep fit and spend time outdoors with his family.

Sean Bresnan

Sean was appointed as a Director to the Board of IWA in November 2022. He has over 20 years procurement and general management experience in large public sector organisations including Health, Central Government and Education. Currently he runs his own consultancy service specialising in providing supply chain and procurement services to both public and private sector clients. Prior to this he held roles as National Director of Procurement in the HSE and Head of Professional Services Procurement in the Office of Government Procurement. He also had a spell as an Army Officer in the Department of Defence.

Michelle Byrne

Michelle was re-elected as staff representative to the Board in 2022. Michelle started her career with IWA in 2004, working as a personal assistant in the ALS Service. In late 2005, she moved into the Finance Department and became Payroll Manager in 2010. Her role of Payroll Manager touches every sector of Irish Wheelchair Association, and she is dedicated to her role and team. Michelle is highly customer focused and prides herself on doing a job well, and this is reflected in the quality of her work and her positive attitude.

Ann Marie Connolly

Ann Marie was appointed as a Director to the Board of IWA in November 2022. She is a retired public health doctor with over 30 years of experience working to improve health. She has spent all her career in the public sector, particularly in the NHS in the UK. Most recently she worked for Public Health England where she was Deputy Director of Health Improvement, which included leading the organisation's work on inequalities in health. Ann Marie gained her medical degree from the University of Galway, is a Fellow of the Faculty of Public Health (FFPH) in the UK and also qualified as a GP. Her skills include health data analysis, using scientific evidence to design and commission good healthcare, strategic planning and managing health programmes.

Carmel Creaven

Carmel joined the Board in May 2021. She lives on the outskirts of Tuam, Co. Galway. Unfortunately, she was involved in an accident during a rugby match in 2017, resulting in her physical disability. Following a long recovery, Carmel became a participant in Irish Wheelchair Association's Ability Programme, determined to start a career to support other people with physical disabilities. Carmel returned to college to train as a personal trainer, specialising in training people with disabilities by supporting them to achieve their goals. Carmel is constantly upskilling with Cara Sport Ireland to further her knowledge and expertise. She is now employed at a gym in Tuam and actively works to encourage workplaces throughout Ireland to be more inclusive of people of all abilities.

Padraic Hayes

Padraic was elected to the Board in 2018. Padraic graduated with a Master's in Marketing from Limerick Institute of Technology and has worked since then in administration and finance. He is the current Chairperson of the Clare Leader Forum, which is an independent group of people with disabilities which works to create a voice on disability issues in Clare.

James McCarthy

James was appointed as a Director to the Board of IWA in November 2022. He is a career civil servant and has been employed in the Service since 1994 and with his current Department since 2022. He has been a previous Chairperson of the Mid-West Spina Bifida Association and was the Athletes Representative on the Board of Paralympics Ireland. This year he was elected Chairperson of IWA's National Sports Executive Committee. James is a two-time Paralympian having represented Ireland at shot putt in both Atlanta and London. He has represented Ireland in six different sports, most recently, at the Rugby League World Cup in November 2021.

Iqura Naseem

Iqura joined the Board in May 2021. She lives in South Dublin. She recently graduated with an MA in Accounting from Maynooth University. She joined the Irish Wheelchair Association as a member in September 2018 and completed the Ability Programme in late 2020. She attends the IWA Lucan Centre. During her time in Maynooth University, she was an ambassador helping prospective students with barriers such as a disability to find out about third level. She believes that people with disabilities can achieve anything from having a good life to getting a degree and job, if given the accessibilities and opportunities.

Peter Smyth

Peter Smyth was appointed to the Board of Directors of IWA in November 2022. He has held senior business and technology leadership positions, most recently in Integrity 360, a cyber-security company, as Chief Operating Officer. Prior to that he worked in Version 1 for seven years, where he led a team of 600 IT professionals and was accountable for digital application development and IT managed services. Peter worked for two decades in Eir in a variety of roles. He was a member of the Eir Business Management Team and General Manager for Eir in Northern Ireland. Peter is now self-employed and advises several growing technology companies. Peter went to UCD where he completed a Bachelor of Commerce and a Master's in Business Studies.

Mike Webster

Mike was appointed as a Director to the Board of IWA in November 2022. He was most recently founder and CEO of AI company Arvoia and is now a Director of Vertex Inc, the international tax technology company. Previously he held CEO roles in technology, finance, and travel companies. Mike is passionate about utilising technology for social good and working to ensuring access for all to transformative technology. He holds a Bachelor of Technology degree from University of Limerick, an MBA from Smurfit Graduate School of Business, University College Dublin and also completed a business strategy course at Harvard Business School.

Further profile details of the directors are provided on the IWA website at www.iwa.ie.

Membership of the Board of Directors during the year

The membership of the Board during the year and up to the date of approval of the annual financial statements is set out below together with a report on attendance at board meetings in 2022. There were seven board meetings in the year.

| | | <u>Board</u> |
|--------------------|----------------------|----------------------------------|
| | | <u>attendance in 2022</u> |
| Jonathan O'Grady | | 7/7 |
| Martin Kelly | | 7/7 |
| Dermot Murphy | | 5/7 |
| Laura MacDermott | | 4/7 |
| Donal Sands | | 6/7 |
| Linda Ahern | | 4/7 |
| David Barry | | 7/7 |
| Kathleen Brady | Retired 28 May 2022 | 3/3 |
| Sean Bresnan | Appointed 8 Nov 2022 | 1/1 |
| Michelle Byrne | | 6/7 |
| Ann Marie Connolly | Appointed 8 Nov 2022 | 1/1 |
| Carmel Creaven | | 4/7 |
| Tom Doherty | Retired 28 May 2022 | 1/3 |
| Padraic Hayes | | 7/7 |
| James McCarthy | Appointed 8 Nov 2022 | 1/1 |
| Iqura Naseem | | 6/7 |
| John Olden | Retired 28 May 2022 | 3/3 |
| Peter Smyth | Appointed 8 Nov 2022 | 1/1 |
| Mike Webster | Appointed 8 Nov 2022 | 1/1 |

Renewal of the Board of Directors

An update to the Constitution was approved at the 2013 AGM so that directors who have served two consecutive terms must retire for at least one year. Since then, this provision has been implemented on a phased basis to ensure continuity while facilitating a gradual renewal of the Board.

Where new directors are appointed by the Board, whether to fill a casual vacancy or as co-opted directors, the Governance and Nominations Committee conducts a skills audit to determine the candidate profile followed by an external process of advertisement, interview, and selection.

Best Practice Governance

Irish Wheelchair Association operates to high standards of governance with a focus on continuous development and improvement.

- The Board is fully compliant with the Charities Governance Code, and the organisation has completed a self-assessment on, and is compliant with, the Internal Financial Controls Guidance for Charities and the Guidelines for Charitable Organisations on Fundraising from the Public as issued by the Charities Regulatory Authority. 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.
- The Board is fully compliant with Sport Ireland Governance Code for Sport and has recently completed the Compliance Record Form.

- Full induction is provided to new directors and formal training for all directors is provided on an annual basis. Directors conduct a programme of visits to IWA centres and attend activities throughout the year.
- Potential conflicts of interest are addressed through individual declaration of interest returns and as an agenda item at the start of each Board meeting.

Directors' remuneration

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.

Sub-committees of the Board

The Board is supported in its governance activities by the following sub-committees. Each sub-committee operates under the terms of reference set out in the Governance Manual and reports to the Board on its activities.

- **Audit, Finance and Risk Committee:** The Audit, Finance and Risk Committee reviews the financial performance of the company; liaises with External and Internal Auditors; appoints and instructs the Internal Auditors; and oversees the corporate risk register as well as all audit related issues. The Committee meets at least quarterly and, in accordance with best practice, is comprised of directors and external members. The members of the Committee, and attendance at meetings in 2022 were:

| | | Attendance 2022 |
|--------------------------|--------------------|------------------------|
| Laura MacDermott (Chair) | Director | 5/5 |
| William A Attley | External Member | 4/5 |
| David Fox | External Member | 1/1 |
| Martin Kelly | Director | 5/5 |
| Dermot Murphy | Director | 4/5 |
| Paul Murray | External Member | 5/5 |
| John Olden | Director (Retired) | 3/3 |
| Donal Sands | Director | 4/5 |

- **Property Committee:** The Property Committee advises the Board on property transactions and oversees all issues relating to the Property Register. The Committee met six times during the year and is comprised of directors and external members. The members of the Committee, and attendance at meetings in 2022 were:

| | | Attendance 2022 |
|-----------------------|-----------------|------------------------|
| Dermot Murphy (Chair) | Director | 6/6 |
| Michelle Byrne | Director | 6/6 |
| Noel Clarke | External Member | 3/3 |
| Padraic Hayes | Director | 4/6 |

- **National Sports Executive Committee:** The National Sports Executive Committee is a subcommittee of the Board and manages the affairs of IWA Sport and meets a minimum of eight times annually. The IWA-Sport AGM was held virtually on 19 May 2022. The members of the Committee, and attendance at meetings in 2022 were:

| | | Attendance 2022 |
|-----------------------------|--------------------|------------------------|
| James McCarthy (Chair) | Director | 3/8 |
| Mary Brannigan | External Member | 2/8 |
| Tom Doherty | Director (Retired) | 3/8 |
| Adrian Donoghue (Secretary) | External Member | 8/8 |
| Daragh Kennedy | Staff | 8/8 |
| Laura McDermott | Director | 4/8 |
| Deirdre Mongan | External Member | 8/8 |
| Iqura Naseem (Treasurer) | Director | 5/8 |
| Ciara Staunton | External Member | 3/8 |

- **Remuneration Committee:** The Remuneration Committee advises the Board on all matters relating to senior staff remuneration. It meets as required and at least once in each year. The members of the Committee, and attendance at meetings in 2022 were:

| | | Attendance 2022 |
|----------------------|----------|------------------------|
| Martin Kelly (Chair) | Director | 1/1 |
| Jonathan O'Grady | Director | 1/1 |
| Donal Sands | Director | 1/1 |

- **Governance and Nominations Committee:** The committee oversees the update of the Governance Manual, advises the Board on all matters relating to best practice governance in IWA, assists the Board in assessing the skills and experience required to renew the Board and its sub-committees and oversees the recruitment and selection process and makes recommendations to the Board. The Committee meets as required and at least once a year. The members of the Committee, and attendance in 2022 were:

| | | Attendance 2022 |
|----------------------|--------------------|------------------------|
| Martin Kelly (Chair) | Director | 4/4 |
| David Barry | Director | 3/4 |
| Iqura Naseem | Director | 3/4 |
| John Olden | Director (Retired) | 2/2 |
| Eileen O'Mahony | External Member | 4/4 |

Risk management and risks

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, Finance and Risk Committee; the establishment of policies, systems and procedures to mitigate those risks identified in the quarterly review; and the implementation of procedures designed to minimise or manage any potential impact on the company should those risks materialise.

Principal risks and uncertainties

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 Irish Wheelchair Association employees and these risks are addressed through comprehensive training as well as documented policies and procedures and a constant focus on quality. The major financial risks include management of resources and cashflow, as the organisation works towards its strategic objective of long-term financial sustainability and resilience, and these risks are managed through the organisation's financial systems and processes with the oversight of the Audit, Finance and Risk Committee and the Board.

The recruitment and retention of employees has been highlighted as a significant risk to the organisation. This risk is compounded by the government's decision to exclude Section 39 agencies, like Irish Wheelchair Association, from public sector pay awards. IWA, together with our colleagues in other organisations will continue to lobby on this issue. The recruitment and retention challenge may in turn impact on the organisation's ability to continue to deliver services on behalf of HSE. IWA and HSE are working together to identify solutions and minimise this risk.

Other Information

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 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.

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.

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 the 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.

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.

Auditors

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:

Martin Kelly

Martin Kelly, Chairperson

Laura MacDermott

Laura MacDermott, Honorary Treasurer

Date: 13 April 2023

DIRECTORS' RESPONSIBILITIES STATEMENT

The directors are responsible for preparing the Director's 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 The Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity 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 judgements 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 a 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:

Martin Kelly

Martin Kelly, Chairperson

Laura MacDermott

Laura MacDermott, Honorary Treasurer

Date: 13 April 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF I.W.A. COMPANY LIMITED BY GUARANTEE

Report on the audit of the financial statements

Opinion

We have audited the financial statements of I.W.A. Company Limited by Guarantee for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and the related notes, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued in the United Kingdom by the Financial Reporting Council (FRS 102).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the Companies Act 2014.

Basis for opinion

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

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

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

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF I.W.A. COMPANY LIMITED BY GUARANTEE (continued)

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

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

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 34, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF I.W.A. COMPANY LIMITED BY
GUARANTEE (continued)**

Respective responsibilities (continued)

Responsibilities of directors for the financial statements (continued)

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description of auditors responsibilities for audit.pdf](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf) . This description forms part of our auditor's report.

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

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Aedín Morkan

Aedín Morkan

for and on behalf of Mazars

Chartered Accountants & Statutory Audit Firm

Harcourt Centre

Block 3

Harcourt Road

Dublin 2

Date: 18 April 2023

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022 (Incorporating the Income and Expenditure Account)

| | | Restricted Operating Funds | Unrestricted Operating Funds | Designated Operating Funds | Total Operating Funds | Restricted Fixed Asset Funds | Total 2022 | Total 2021 |
|-----------------------------------|--------------|---|---|---|--------------------------------------|---|-------------------|-------------------|
| | | € | € | € | € | € | € | € |
| | Notes | | | | | | | |
| Income from: | | | | | | | | |
| Donations and legacies | 3 | - | 131,266 | - | 131,266 | - | 131,266 | 531,751 |
| Charitable activities | 4 | 59,912,000 | 5,153,473 | - | 65,065,473 | 330,845 | 65,396,318 | 62,526,529 |
| Other trading activities | 5 | - | 1,454,216 | 470,491 | 1,924,707 | 380,623 | 2,305,330 | 1,416,638 |
| Investments | 6 | - | 47 | - | 47 | - | 47 | 304 |
| Total | | 59,912,000 | 6,739,002 | 470,491 | 67,121,493 | 711,468 | 67,832,961 | 64,475,222 |
| Expenditure on: | | | | | | | | |
| Raising funds | 7 | - | 1,721,571 | 14,215 | 1,735,786 | - | 1,735,786 | 1,120,514 |
| Charitable activities | 8 | 60,471,914 | 4,585,062 | 227,184 | 65,284,160 | 1,736,362 | 67,020,522 | 61,551,919 |
| Total | | 60,471,914 | 6,306,633 | 241,399 | 67,019,946 | 1,736,362 | 68,756,308 | 62,672,433 |
| Net (expenditure) / income | | (559,914) | 432,369 | 229,092 | 101,547 | (1,024,894) | (923,347) | 1,802,789 |
| Transfer between funds | | 77,181 | 9,491 | (160,925) | (74,253) | 74,253 | - | - |
| Net movement in funds | | (482,733) | 441,860 | 68,167 | 27,294 | (950,641) | (923,347) | 1,802,789 |
| Total funds at 1 January | | 1,974,512 | 4,603,287 | 1,592,624 | 8,170,423 | 14,819,734 | 22,990,157 | 21,187,368 |
| Total funds at 31 December | 20 | 1,491,779 | 5,045,147 | 1,660,791 | 8,197,717 | 13,869,093 | 22,066,810 | 22,990,157 |

There were no other recognised gains or losses in the current or prior year other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities. All income is derived from activities undertaken in the Republic of Ireland. The notes on pages 41 to 60 form part of these financial statements.

BALANCE SHEET

At 31 December 2022

| | Notes | 31 December 2022 € | 31 December 2021 € |
|-------------------------------------|-------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 13 | 14,172,661 | 14,865,767 |
| Investment | 19 | 3 | 3 |
| | | <u>14,172,664</u> | <u>14,865,770</u> |
| CURRENT ASSETS | | | |
| Debtors | 14 | 5,204,312 | 4,133,472 |
| Cash and cash equivalents | 15 | 15,499,947 | 16,102,533 |
| | | <u>20,704,259</u> | <u>20,236,005</u> |
| CREDITORS | | | |
| Amounts falling due within one year | 16 | <u>(12,810,113)</u> | <u>(12,111,618)</u> |
| NET CURRENT ASSETS | | <u>7,894,146</u> | <u>8,124,387</u> |
| TOTAL NET ASSETS | | <u>22,066,810</u> | <u>22,990,157</u> |
| FUNDS | | | |
| Restricted funds | 20 | 1,491,779 | 1,974,512 |
| Unrestricted funds | 20 | 5,045,147 | 4,603,287 |
| Designated funds | 20 | 1,660,791 | 1,592,624 |
| Restricted fixed asset funds | 20 | 13,869,093 | 14,819,734 |
| TOTAL FUNDS | | <u>22,066,810</u> | <u>22,990,157</u> |

The notes on pages 41 to 60 form part of these financial statements.

The financial statements were approved by the Board on 13 April 2023 and signed on its behalf by:

Martin Kelly
Martin Kelly
 Chairperson

Laura MacDermott
Laura MacDermott
 Honorary Treasurer

13 April 2023

STATEMENT OF CASH FLOWS

For the year ended 31 December 2022

| | Notes | 2022 € | 2021 € |
|---|-------|-------------------|--------------------|
| <u>Cash flows from operating activities</u> | | | |
| Net (expenditure) / income for the year | | (923,347) | 1,802,789 |
| <u>Adjustments for:</u> | | | |
| Depreciation | 13 | 1,790,821 | 1,706,390 |
| Deposit interest income | 6 | (47) | (304) |
| Disposal of tangible fixed assets | | (104,518) | (18,043) |
| (Increase) / Decrease in debtors | | (1,070,840) | 403,132 |
| Increase in creditors | | 698,495 | 2,667,048 |
| Net cash provided by operating activities | | 390,564 | 6,561,012 |
| <u>Cash flows from investing activities</u> | | | |
| Purchase of fixed assets | | (1,282,839) | (1,074,548) |
| Deposit interest income | | 47 | 304 |
| Proceeds from disposal of tangible fixed assets | | 289,642 | 26,922 |
| Net cash used in activities | | (993,150) | (1,047,322) |
| <u>Cash flows from financing activities</u> | | | |
| Repayment of borrowings | | - | - |
| Cash used in financing activities | | - | - |
| (Decrease)/Increase in cash and cash equivalents | | (602,586) | 5,513,690 |
| Cash and cash equivalents at the start of the year | | 16,102,533 | 10,588,843 |
| Cash and cash equivalents at the end of the year | 15 | 15,499,947 | 16,102,533 |

NOTES TO THE FINANCIAL STATEMENTS

1. General Information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes 1 to 28 constitute the consolidated financial statements of Irish Wheelchair Association, "IWA", "charity", "company" and its subsidiary undertaking, Ability Consultancy Training, for the financial year ended 31 December 2022.

IWA is a private company limited by guarantee, incorporated and domiciled in the Republic of Ireland and is a registered charity. The company is a public benefit entity. The registered office and principal place of business is Áras Chúchulainn, Blackheath Drive, Clontarf, Dublin 3. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) (FRS 102) "Accounting and Reporting by Charities".

Currency

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting Policies

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

Basis of Preparation

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. The financial reporting framework that has been applied in their preparation is 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 the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator which is recognised by the UK Financial Reporting Council (FRC) as the appropriate body to issue SORPs for the charity sector in the UK. Financial reporting in line with SORP is considered best practice for charities in Ireland. As noted above, the directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

Income

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

Grant and service income: Grants from public authorities and other agencies in Ireland are credited to the Statement of Financial Activities in the year to which they relate. Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable whichever is earlier. Grants are recognised when there is evidence of entitlement and their receipt is probable. Grant income is deferred where the charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the charity.

Fundraising Income: Fundraising income is credited to the Statement of Financial Activities in the year in which it is receivable by the company.

NOTES TO THE FINANCIAL STATEMENTS -continued

2 Accounting policies -continued

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 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.

Donated services and facilities: Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), general volunteer time is not recognised. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipt.

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 are 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.

Support costs arise from those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include Finance, Human Resources, ICT, Procurement, Administration, Property Management, Training, Health & Safety, Quality Assurance, Safeguarding and Customer Care and Board of Director costs. Costs are charged to each service and activity in proportion to direct expenditure, which is considered to reflect estimated benefits received. Costs are not allocated to designated or fixed asset funds.

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:

| | |
|---------------------------------------|------------------------|
| Land & Buildings - Leasehold property | Over term of lease |
| Land & Buildings - 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.

Taxation and deferred taxation

The entity is a registered charity (CHY number 5393). All of its activities are exempt from direct taxation.

Employee benefits

IWA provides a range of benefits to employees, including paid holiday arrangements and defined contribution pension plans.

NOTES TO THE FINANCIAL STATEMENTS -continued

2 Accounting policies -continued

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits are recognised as an expense in the period in which the service is received. 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 and accrued at the Balance Sheet date.

Defined contribution pension plans

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.

Operating Leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

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.

Sinking fund

As an approved housing body, Irish Wheelchair Association previously signed up to Building for the Future – A Voluntary Regulation Code for Approved Housing Bodies in Ireland which requires ringfencing of housing related income for the maintenance and management of housing, the commissioning of independent stock condition surveys, the adoption of a Housing Sinking Fund Policy, and the establishment of a housing sinking fund for the long-term maintenance of IWA housing stock. The organisation's sinking fund policy is to maintain a sinking fund for the long-term maintenance of housing stock, to cover at least the higher of either:

- (a) Two years average planned expenditure as per the latest housing stock conditions survey reports or
 - (b) Any identified shortfall based on 30-year financial projections (including key assumptions).
- Any surplus in Housing Association activities for the year will be used to increase the Sinking Fund.

With the appointment of the Approved Housing Body Regulatory Authority (AHBRA) on a statutory footing in 2021, new standards were published in February 2022. Irish Wheelchair Association revisited the sinking fund policy during 2022 to ensure the current policy complies with the new standards.

Charity's funds

Restricted Funds and Restricted Fixed Asset Funds: Restricted funds and Restricted Fixed Asset 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 any of the charitable objects of the organisation. 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.

NOTES TO THE FINANCIAL STATEMENTS -continued

2 Accounting policies -continued

Designated funds: Designated funds consist primarily of fundraising, which was raised for a particular project and is utilised at the discretion of the Board for those projects.

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 grant and service income receivable and other debtors, 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 impairment.

Other financial liabilities: Other financial liabilities, including trade creditors and accruals, 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.

Judgements 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. The assessment performed is based on a number of key judgements and assumptions including: public funding will continue at a level similar to 2022 for the remainder of 2023 and will continue into 2024; services will continue to be delivered and the organisation will continue to manage costs where possible.

On the basis of the assessments and the underlying assumptions 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 useful 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 -continued**3. Donations and Legacies**

| | 2022 | 2021 |
|--|----------------|----------------|
| | € | € |
| Restricted funds: Restricted Legacy | - | 100,000 |
| Unrestricted funds: Donations and legacies | 131,266 | 431,751 |
| | 131,266 | 531,751 |

4. Income from Charitable Activities

| | 2022 | 2021 |
|--|-------------------|-------------------|
| | € | € |
| Restricted funds: | | |
| Health Service Executive (a) | 54,375,811 | 50,679,371 |
| DSP Community Employment Scheme (b) | 4,478,844 | 4,814,378 |
| Sport Ireland, Pobal and other grants | 1,057,345 | 1,143,901 |
| | <u>59,912,000</u> | <u>56,637,650</u> |
| Unrestricted funds: | | |
| Service and other income (c) | <u>5,153,473</u> | <u>4,481,059</u> |
| Restricted fixed asset funds: | | |
| DOE Capital Assistance Scheme – Kilkenny | - | 209,470 |
| CLÁR Programme | - | 176,633 |
| Other Capital Funding | 330,845 | 1,021,717 |
| | <u>330,845</u> | <u>1,407,820</u> |
| | 65,396,318 | 62,526,529 |

- (a) IWA receives funding from the HSE as a “Section 39 organisation” towards delivering a wide range of services including Assisted Living Services, Community Centres, Respite and Supported Living.
- (b) The Department of Social Protection Community Employment Scheme enables IWA to employ 260 staff as a vital support to the national network of Community 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 and IWA at Home. Income generated by IWA is classified as Unrestricted Funds.
- (d) Most of the income received during the year originates in the Republic of Ireland.

NOTES TO THE FINANCIAL STATEMENTS -continued**5. Other Trading activities**

| | 2022 | 2021 |
|--|-------------------------|-------------------------|
| | € | € |
| Unrestricted funds: | | |
| Fundraising campaigns and events | 399,124 | 182,306 |
| Income from IWA Charity Shops | 1,055,092 | 727,047 |
| | <u>1,454,216</u> | <u>909,353</u> |
| Designated funds: | | |
| Fundraising income for designated projects | 249,045 | 243,024 |
| IWA Branches & Sports Clubs | 221,446 | 124,730 |
| | <u>470,491</u> | <u>367,754</u> |
| Fixed asset funds: | | |
| Fundraising income for capital projects | 380,623 | 139,531 |
| | <u>2,305,330</u> | <u>1,416,638</u> |

Fundraising income is generated from fundraising events, online campaigns, church gate and other collections and IWA monthly draw. IWA has a network of 14 Charity Shops nationally.

6. Investment Income

| | 2022 | 2021 |
|------------------------------|------------------|-------------------|
| | € | € |
| Bank Deposit Interest Income | <u>47</u> | <u>304</u> |
| | <u>47</u> | <u>304</u> |

7. Cost of Raising funds

| | 2022 | 2021 |
|--------------------------------------|-------------------------|-------------------------|
| | € | € |
| Fundraising campaigns and events | 584,189 | 474,094 |
| Operating costs of IWA Charity Shops | 1,137,382 | 645,423 |
| IWA Branches and Sports Clubs | <u>14,215</u> | <u>997</u> |
| | <u>1,735,786</u> | <u>1,120,514</u> |

NOTES TO THE FINANCIAL STATEMENTS -continued

8. Expenditure on Charitable Activities

| | 2022 | 2021 |
|--|--------------------------|--------------------------|
| | € | € |
| Restricted funds: | | |
| Assisted Living Service | 35,247,702 | 33,038,232 |
| Community Centres | 18,928,413 | 17,189,926 |
| All other services and charitable activities | 6,295,799 | 5,578,714 |
| | <u>60,471,914</u> | <u>55,806,872</u> |
| Unrestricted funds: | | |
| All other services and charitable activities | <u>4,585,062</u> | <u>4,141,087</u> |
| Designated funds: | | |
| IWA Branches & Sports Clubs | <u>227,184</u> | <u>142,017</u> |
| Restricted fixed asset fund: | | |
| Utilisation of capital grants | 1,551,238 | 1,461,943 |
| Disposal of fixed assets | 185,124 | - |
| | <u>1,736,362</u> | <u>1,461,943</u> |
| | <u>67,020,522</u> | <u>61,551,919</u> |

IWA's largest service is the Assisted Living Service with 1.29m hours of personal assistance provided to 2,143 people with disabilities in 2022. The Community Centres operate at 59 locations nationwide delivering 90,240 days of service 2,645 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.

9. Net (Expenditure) / Income

| | 2022 | 2021 |
|---|--------------|--------------|
| | € | € |
| Net (expenditure) / income is stated after charging / (crediting): | | |
| Directors' remuneration – for services as directors | - | - |
| Directors' remuneration – for staff services | 118,212 | 126,290 |
| Depreciation of tangible assets | 1,790,821 | 1,706,390 |
| Disposal of tangible fixed assets | (104,519) | (18,043) |
| Auditor's remuneration – for external audit services | 33,825 | 33,825 |
| Auditor's remuneration – audit of DSP CE Schemes | 5,412 | 6,335 |
| Auditor's remuneration – tax compliance services | 923 | 923 |
| Auditor's remuneration – tax advisory services | - | 8,753 |
| Auditor's remuneration – other non-audit services | <u>4,676</u> | <u>3,931</u> |

As explained in Note 12(b), 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.

10. 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 €0 in 2022 (2021: tax charge of €6).

NOTES TO THE FINANCIAL STATEMENTS -continued

11. Employee and Staff Costs

IWA employed an average of 2,129 people in 2022. Most staff work directly in frontline services, as Personal Assistants in the Assisted Living Service or directly supporting the Community Centres, respite, sports, and other activities. There were no staff costs capitalised into assets.

| (a) Number of employees | | 2022 | 2021 |
|---|------------------------------------|--------------|--------------|
| Average number of people employed (full-time and part-time) | | <u>2,129</u> | <u>2,071</u> |
| Employees by category | Management | 10 | 10 |
| | Central Services | 69 | 64 |
| | Fundraising and Charity Shops | 41 | 28 |
| | IWA Services - DSP CE Scheme | 260 | 294 |
| | IWA Services - all other employees | <u>1,749</u> | <u>1,675</u> |

| (b) Total staff costs | | 2022 | 2021 |
|--|--|--------------------------|--------------------------|
| | | € | € |
| Wages and salaries | | 50,571,664 | 47,053,160 |
| Social welfare costs | | 4,882,644 | 4,474,553 |
| Statutory redundancy and termination costs | | 1,844 | 96,379 |
| Pension costs | | <u>456,458</u> | <u>461,502</u> |
| | | <u>55,912,610</u> | <u>52,085,594</u> |

| (c) Staff remuneration | | 2022 | 2021 |
|---|--|------------------|------------------|
| The number of staff earning basic salaries (excluding the benefits and pension costs outlined below) over €60,000 is: | | | |
| Band: €60,000 - €69,999 | | 10 | 13 |
| Band: €70,000 - €79,999 | | 6 | 3 |
| Band: €80,000 - €89,999 | | 4 | 3 |
| Band: €90,000 - €99,999 | | 1 | 1 |
| Band: €100,000 - €109,999 | | 4 | 4 |
| Band: €110,000 - €119,999 | | 1 | 1 |
| Band: €120,000 - €129,999 | | 2 | 1 |
| Band: €130,000 - €139,999 | | - | - |
| Band: €140,000 - €149,999 | | - | - |
| Band: €150,000 - €159,999 | | <u>1</u> | <u>1</u> |
| | | <u>29</u> | <u>27</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 €154,775 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 the HSE and were set following an independent job-sizing and benchmarking study. 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' 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 4 and are the CEO and senior management team for whom the total remuneration cost was €1,305,787 in 2022 (€1,271,278 in 2021). This cost includes car

NOTES TO THE FINANCIAL STATEMENTS -continued

11. Employee and Staff Costs - Continued

allowances in lieu of mileage expenses, health cover and employer pension contributions of €85,346 (2021: €80,402), 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 2022 was €456,458 (2021: €461,502).

12. Support Costs and Allocation of Expenditure

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, Safeguarding, Customer Care and Board of Directors costs. Support costs also include governance costs as outlined below. Costs are charged to each service and activity in proportion to direct expenditure, which is considered to reflect estimated benefits received. Costs are not allocated to designated funds or fixed asset funds.

(a) Allocation of expenditure

For the year ended 31 December 2022

| | Charitable Activities | Cost of Raising Funds | Total Expenditure |
|-----------------------------|--------------------------|--------------------------|----------------------|
| | € | € | € |
| Direct Expenditure | 59,533,539 | 1,531,367 | 61,064,906 |
| Allocation of support costs | 5,523,437 | 190,204 | 5,713,641 |
| Total resources expended | 65,056,976 | 1,721,571 | 66,778,547 |

For the year ended 31 December 2021

| | Charitable Activities | Cost of Raising Funds | Total Expenditure |
|-----------------------------|--------------------------|--------------------------|----------------------|
| | € | € | € |
| Direct Expenditure | 55,082,723 | 1,019,887 | 56,102,610 |
| Allocation of support costs | 4,865,236 | 99,630 | 4,964,866 |
| Total resources expended | 59,947,959 | 1,119,517 | 61,067,476 |

(b) Governance Costs

| | 2022 | 2021 |
|--|----------------|---------------|
| | € | € |
| External audit | 33,825 | 33,825 |
| Tax Consulting | - | 8,753 |
| Reimbursed Directors' expenses | 537 | - |
| Internal Audit | 4,425 | 10,000 |
| Other Board of Directors governance costs | 29,820 | 31,968 |
| Annual general meeting and annual accounts | 34,934 | 13,644 |
| | 103,541 | 98,190 |

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.

NOTES TO THE FINANCIAL STATEMENTS -continued**13. Tangible Fixed Assets**

| | Land & Buildings | Fixtures, Fittings & Equipment | Motor Vehicles | Total |
|-----------------------|---------------------------------|---|---------------------------|-------------------|
| | € | € | € | € |
| Costs | | | | |
| At 1 January 2022 | 27,397,846 | 2,351,177 | 5,599,492 | 35,348,515 |
| Additions | 263,343 | 38,455 | 981,041 | 1,282,839 |
| Disposals | (423,618) | - | (496,412) | (920,030) |
| At 31 December 2022 | 27,237,571 | 2,389,632 | 6,084,121 | 35,711,324 |
| Depreciation | | | | |
| At 1 January 2022 | 14,136,442 | 2,336,856 | 4,009,450 | 20,482,748 |
| Disposals | (248,616) | - | (486,290) | (734,906) |
| Charge for the year | 1,156,991 | 27,161 | 606,669 | 1,790,821 |
| At 31 December 2022 | 15,044,817 | 2,364,017 | 4,129,829 | 21,538,663 |
| Net Book Value | | | | |
| At 31 December 2022 | 12,192,754 | 25,615 | 1,954,292 | 14,172,661 |
| At 31 December 2021 | 13,261,404 | 14,321 | 1,590,042 | 14,865,767 |

14. Debtors

| | 2022 | 2021 |
|-------------------------------------|------------------|------------------|
| | € | € |
| Grant and service income receivable | 4,668,924 | 4,052,623 |
| Prepayments and other debtors | 535,388 | 80,849 |
| | 5,204,312 | 4,133,472 |

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.

NOTES TO THE FINANCIAL STATEMENTS -continued

15. Cash and cash Equivalents

(a) Cash and Cash Equivalents

| | 2022 | 2021 |
|---|-------------------|-------------------|
| | € | € |
| IWA cash and cash equivalents | 14,675,252 | 15,257,886 |
| IWA Branches and Sports Clubs cash and cash equivalents | 824,695 | 844,647 |
| | 15,499,947 | 16,102,533 |

Total cash and cash equivalents comprise of designated Branches and Sports Clubs of €0.8m (2021: €0.8m), other designated funds of €0.9m (2021: €0.8m), restricted fixed asset funds €1.4m (2021: €1.7m), restricted legacy of €0.3m (2021: €0.3m), deferred income of €5.1m (2021: €4.4m), other restricted funds of €2.0m (2021: €2.6m) and unrestricted operating funds of €5.0m (2021: €5.5m).

(b) Movement in Net Debt

| | At 1 January 2022 | Net Cash Flows | At 31 December 2022 |
|---------------------------------|-------------------------|-------------------|---------------------------|
| | € | € | € |
| Cash in hand | 15,257,886 | (582,634) | 14,675,252 |
| Cash held by branches and clubs | 844,647 | (19,952) | 824,695 |
| Total | 16,102,533 | (602,586) | 15,499,947 |

16. Creditors (amounts falling due within one year)

| | 2022 | 2021 |
|--|-------------------|-------------------|
| | € | € |
| Creditors and accruals | 5,692,539 | 5,775,188 |
| Payroll taxes | 1,734,566 | 1,708,846 |
| Housing Association Sinking Fund (Note 17) | 263,172 | 209,172 |
| Deferred income (Note 18) | 5,119,836 | 4,418,412 |
| | 12,810,113 | 12,111,618 |

Trade creditors and accruals are payable at various dates in the next 12 months in accordance with the suppliers' usual terms and conditions. Payroll taxes are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

NOTES TO THE FINANCIAL STATEMENTS -continued

17. Sinking Fund

| | 2022 | 2021 |
|-----------------------------------|----------------|----------------|
| | € | € |
| At 1 January 2022 | 209,172 | 206,072 |
| Utilised during the year | (24,315) | (18,990) |
| Allocated to fund during the year | 78,315 | 22,090 |
| At 31 December 2022 | <u>263,172</u> | <u>209,172</u> |

18. Deferred Income

| | 2022 | 2021 |
|---|------------------|------------------|
| | € | € |
| At 1 January 2022 | 4,418,412 | 2,553,470 |
| Credited to Statement of Financial Activities | (1,849,550) | (1,604,059) |
| Deferred during the year | 2,550,974 | 3,469,001 |
| At 31 December 2022 | <u>5,119,836</u> | <u>4,418,412</u> |

Deferred income relates to: funding advances of €0.8m (2021: €0.8m) received under the Department of Social Protection Community Employment Scheme in accordance with the standard terms of that Scheme; deferred grant income of €3.6m (2021: €3.0m), which has been deferred on the basis that they are performance related grants and funding is contingent on delivery of a particular level of service; Sport Ireland funding of €0.4m (2021: €0.4m) which has been deferred on the basis that they are performance related grants and funding is contingent on delivery of a particular level of service; and other funding of €0.3m (2021: €0.2m) being included in deferred income at year end.

19. Investment

| | 2022 | 2021 |
|---|------|------|
| | € | € |
| Investments in subsidiary undertaking (at cost): | | |
| Ability Consultancy Training Limited | | |
| Ordinary shares of €1.27 each, at beginning and end of year | 3 | 3 |

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% |

| | 2022 | 2021 |
|------------------------------------|--------------|--------------|
| | € | € |
| Profit after taxation for the year | - | 44 |
| Shareholders' funds at 31 December | <u>1,661</u> | <u>1,661</u> |

NOTES TO THE FINANCIAL STATEMENTS -continued**20. Movement of Funds**

| | Restricted operating funds | Unrestricted operating funds | Designated operating funds | Total operating funds | Restricted fixed asset funds | Total 2022 |
|---|----------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|--------------------------|
| <i>Current Year</i> | € | € | € | € | € | € |
| Opening funds at 1 January | 1,974,512 | 4,603,287 | 1,592,624 | 8,170,423 | 14,819,734 | 22,990,157 |
| Income | 59,912,000 | 6,739,002 | 470,491 | 67,121,493 | 711,468 | 67,832,961 |
| Expenditure | (60,471,914) | (6,306,633) | (241,399) | (67,019,946) | (1,736,362) | (68,756,308) |
| Transfer from designated funds | 102,143 | 9,491 | (111,634) | - | - | - |
| Transfers to fixed asset funds | (24,962) | - | (49,291) | (74,253) | 74,253 | - |
| Closing funds at 31 December | <u>1,491,779</u> | <u>5,045,147</u> | <u>1,660,791</u> | <u>8,197,717</u> | <u>13,869,093</u> | <u>22,066,810</u> |
| Fund balances at 31 December are represented by: | | | | | | |
| Tangible fixed assets | - | 1,787,270 | - | 1,787,270 | 12,385,391 | 14,172,661 |
| Financial assets | - | 3 | - | 3 | - | 3 |
| Debtors | - | 5,166,312 | - | 5,166,312 | 38,000 | 5,204,312 |
| Cash at bank and in hand | 7,412,030 | 4,981,424 | 1,660,791 | 14,054,245 | 1,445,702 | 15,499,947 |
| Liabilities | (5,920,251) | (6,889,862) | - | (12,810,113) | - | (12,810,113) |
| Total net assets | <u>1,491,779</u> | <u>5,045,147</u> | <u>1,660,791</u> | <u>8,197,717</u> | <u>13,869,093</u> | <u>22,066,810</u> |

NOTES TO THE FINANCIAL STATEMENTS -continued**20. Movement of funds- continued**

| | Restricted operating funds | Unrestricted operating funds | Designated operating funds | Total operating funds | Restricted fixed asset funds | Total 2021 |
|---|----------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|---------------------|
| <i>Prior Year</i> | € | € | € | € | € | € |
| Opening funds at 1 January | 959,762 | 4,034,976 | 1,476,472 | 6,471,210 | 14,716,158 | 21,187,368 |
| Income | 56,737,650 | 5,822,467 | 367,754 | 62,927,871 | 1,547,351 | 64,475,222 |
| Expenditure | (55,806,872) | (5,260,604) | (143,014) | (61,210,490) | (1,461,943) | (62,672,433) |
| Transfers from designated funds | 83,972 | 6,448 | (108,588) | (18,168) | 18,168 | - |
| Closing funds at 31 December | 1,974,512 | 4,603,287 | 1,592,624 | 8,170,423 | 14,819,734 | 22,990,157 |
| Fund balances at 31 December are represented by: | | | | | | |
| Tangible fixed assets | - | 1,850,417 | - | 1,850,417 | 13,015,350 | 14,865,767 |
| Financial assets | - | 3 | - | 3 | - | 3 |
| Debtors | - | 3,980,156 | - | 3,980,156 | 153,316 | 4,133,472 |
| Cash at bank and in hand | 7,353,539 | 5,505,302 | 1,592,624 | 14,451,465 | 1,651,068 | 16,102,533 |
| Liabilities | (5,379,027) | (6,732,591) | - | (12,111,618) | - | (12,111,618) |
| Total net assets | 1,974,512 | 4,603,287 | 1,592,624 | 8,170,423 | 14,819,734 | 22,990,157 |

NOTES TO THE FINANCIAL STATEMENTS -continued**21. Income from State Sources**

Irish Wheelchair Association received income in 2022 from the following State sources:

| Source of Income | Description | Term | € |
|-------------------------|---------------------|--------|-------------------|
| HSE North West | Section 39 Services | Annual | 5,511,872 |
| HSE West | Section 39 Services | Annual | 6,072,107 |
| HSE Mid West | Section 39 Services | Annual | 4,195,346 |
| HSE South | Section 39 Services | Annual | 4,569,856 |
| HSE South East | Section 39 Services | Annual | 6,295,288 |
| HSE Dublin South East | Section 39 Services | Annual | 2,261,225 |
| HSE Dublin South West | Section 39 Services | Annual | 2,808,549 |
| HSE Midlands North East | Section 39 Services | Annual | 6,781,968 |
| HSE Dublin North | Section 39 Services | Annual | 15,879,600 |
| Total HSE Income | | | 54,375,811 |

For HSE Section 39 services, the information required under DPER Circular 13/2014 is provided in the Annual Financial Monitoring Return

| Source of Income | Description | Term | Income € | Deferred amount € |
|---------------------------|-------------------------|-----------------|-------------|-------------------------|
| Dept of Social Protection | CE Scheme Laois Offaly | 3- year rolling | 325,144 | 33,866 |
| Dept of Social Protection | CE Scheme Cork | 3- year rolling | 219,993 | - |
| Dept of Social Protection | CE Scheme Kerry | 3- year rolling | 272,599 | 36,863 |
| Dept of Social Protection | CE Scheme Dublin | 3- year rolling | 430,512 | 57,685 |
| Dept Of Social Protection | CE Scheme Mayo Galway | 3- year rolling | 201,680 | 39,864 |
| Dept Of Social Protection | CE Scheme Sligo Donegal | 3- year rolling | 446,634 | 84,692 |
| Dept Of Social Protection | CE Scheme Kilkenny | 3- year rolling | 161,274 | 29,522 |
| Dept Of Social Protection | CE Scheme Kildare | 3- year rolling | 646,737 | 105,849 |

NOTES TO THE FINANCIAL STATEMENTS -continued**21. Income from State Sources**

| Source of Income | Description | Term | Income € | Deferred amount € |
|--|--|-----------------------|-------------|-------------------------|
| Dept of Social Protection | CE Scheme Limerick, Clare, North Tipperary | 3- year rolling | 501,618 | 83,007 |
| Dept of Social Protection | CE Scheme Wicklow | 3- year rolling | 144,403 | 25,977 |
| Dept of Social Protection | CE Scheme Waterford, Wexford, South Tipperary | 3- year rolling | 656,065 | 165,560 |
| Dept Of Social Protection | CE Scheme Midlands | 3- year rolling | 472,185 | 94,730 |
| Dept of Social Protection | Employment Support Scheme | Annual | 90,714 | - |
| Dept Of Social Protection | Dormant Accounts Programme – Measures to Support the Employment of People with Disabilities | 16 Month 2021-2022 | 87,113 | - |
| Dept of Rural and Community Development | Pobal Community Services Programme: Gilbert Centre | Annual | 34,634 | 8,882 |
| Dept of Rural and Community Development | Scheme to Support National Organisations | 3-Year 2022-2025 | 32,676 | 12,764 |
| Dept of Health | National Lottery Funds | Once- Off | 75,445 | - |
| Dept Of Health | HSE Capital and Community Grants | Once- Off | 380,931 | - |
| Dept of Transport, Tourism & Sport | Sport Ireland – Core Funding | Annual | 315,000 | - |
| Dept of Transport, Tourism & Sport | Sport Ireland – Special Events | Once- Off | - | 5,255 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) Innovation Grant | Once- Off | 25,640 | - |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) Community & Disability Sport Inclusion Fund | Once- Off | 11,617 | - |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) IT Accessibility | Once- Off | 5,000 | - |
| Dept of Transport, Tourism & Sport | Sport Ireland – C19 Indoor Sport Fund | Once- Off | 35,800 | 16,200 |

NOTES TO THE FINANCIAL STATEMENTS -continued

21. Income from State Sources

| Source of Income | Description | Term | Income € | Deferred amount € |
|------------------------------------|--|-----------|-------------|-------------------------|
| Dept of Transport, Tourism & Sport | Sport Ireland – Paralympics Ireland Impact Funding | Once- Off | 6,730 | - |
| Dept of Transport, Tourism & Sport | Sport Ireland – Paralympics Ireland Seed Funding | Once- Off | - | 1,000 |
| Dept of Transport, Tourism & Sport | Sport Ireland – Special Projects and Programmes | Once- Off | - | 18,000 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) General Sports Inclusion | Once- Off | 39,836 | 10,164 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) SIDP Capital | Once- Off | 11,648 | 7,180 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) Volunteer Supports | Once- Off | 6,356 | 18,313 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) Youth Leadership | Once- Off | 7,379 | 26,123 |
| Dept of Transport, Tourism & Sport | Sport Ireland – Women in Sport | Once- Off | 70,298 | 21,718 |
| Dept of Transport, Tourism & Sport | Sport Ireland – C19 Supplementary Support Scheme | Once- Off | 29,891 | 109 |
| Dept of Transport, Tourism & Sport | Sport Ireland - EWOS European Week of Sport | Once- Off | 4,065 | 935 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) Aspire Grant 2020 | Once- Off | - | 23,958 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) Diversity and Inclusion | Once- Off | - | 45,000 |
| Dept of Transport, Tourism & Sport | Sport Ireland – (DAF) Sports For All | Once- Off | - | 52,000 |
| Dept of Transport, Tourism & Sport | Sport Ireland – C19 Grassroots Restart Fund | Once- Off | 64,000 | - |

NOTES TO THE FINANCIAL STATEMENTS -continued**21. Income from State Sources**

| Source of Income | Description | Term | Income € | Deferred amount € |
|---|---|-----------|-------------|-------------------------|
| Dept of Transport, Tourism & Sport | Sport Ireland – C19 Recovery Grant | Once- Off | - | 100,000 |
| Dept of Transport, Tourism & Sport | Sport Ireland – C19 National Teams Programmes | Once- Off | - | 100,000 |
| Dept of Further and Higher Education, Research, Innovation & Science | SOLAS / CDETB / Reach Grant | Once- Off | 31,693 | - |

The States investment is protected and will not be used as security for any other activity without prior consultation with the funder. IWA is compliant with Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

NOTES TO THE FINANCIAL STATEMENTS -continued

22. Pensions

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 2022 was €456,458 (2021: €461,502).

23. 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 19 above. There were no transactions with directors other than as outlined in Notes 9 and 12(b) above.

24. Financial Instruments

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

| | 2022 | 2021 |
|--|-------------------|-------------------|
| | € | € |
| Financial Assets at amortised cost | | |
| Grant and service income receivable | 4,668,924 | 4,052,623 |
| Cash and cash equivalents | <u>15,499,947</u> | <u>16,102,533</u> |
| | | |
| | 2022 | 2021 |
| | € | € |
| Financial liabilities at amortised cost | | |
| Creditors and accruals | <u>5,692,539</u> | <u>5,775,188</u> |

25. Financial Commitments

Capital Commitments

At 31 December 2022, the company had entered into contracts for the construction or purchase of properties and buses amounting to €923,570 (2021: €1,004,000).

Operating lease rentals

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

| | 2022 | 2021 |
|--------------------------------|------------------|------------------|
| | € | € |
| Due within one year | 732,856 | 736,315 |
| Due between two and five years | 1,084,726 | 1,141,393 |
| Due after five years | <u>7,872</u> | <u>-</u> |
| | <u>1,825,454</u> | <u>1,877,708</u> |

NOTES TO THE FINANCIAL STATEMENTS -continued

26. Contingent Liabilities

Property charges: 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 €5,703,273 (2021: €6,067,829) at 31 December 2022. In addition, there are a number of legal charges in place over the related properties as a result of the grants received. The carrying amount of these properties in the financial statements is €9,077,730 (2021: €9,598,315) at 31 December 2022.

27. Subsequent Events

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

28. Approval of Financial Statements

The financial statements were approved by the directors on 13 April 2023.

The following pages do not form part of the statutory financial statements and are not subject of the independent auditor's report.

Appendix 1: Additional Disclosure Requirements for Pobal Community Services Programme: Gilbert Centre for year ended 31 December 2022**Source of Income**

Department of Rural and Community Development

Grant Programme

Pobal Community Services Programme: Gilbert Centre

Annual restricted Pobal funding received to support payroll costs in Gilbert Centre. The remainder of the costs were funded through Irish Wheelchair Association generated income.

**Community Services Programme: Gilbert Centre
Supported Income and Expenditure Statement**

| | 2022 |
|-------------------------------|-----------------|
| | € |
| Traded income | 64,272 |
| Pobal CSP grant funding | 34,634 |
| Other non-traded income | 86,684 |
| Total Income | <u>185,590</u> |
| Pobal CSP salaries | 37,978 |
| Other operational expenditure | 161,528 |
| Total Expenditure | <u>199,506</u> |
| Net Deficit | <u>(13,916)</u> |



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