



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 2023

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

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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 11 April 2024 are as follows:

President:	Jonathan O'Grady	
Chairperson:	Martin Kelly	
Vice Chairperson:	Dermot Murphy	
Honorary Secretary:	Donal Sands	
Honorary Treasurer:	Laura McDermott	
Board Members:	Linda Ahern	Retired 26 May 2023
	David Barry	
	Sean Bresnan	
	Michelle Byrne	
	Ann Marie Connolly	
	Carmel Creaven	
	Padraic Hayes	
	James McCarthy	
	Iqura Naseem	
	Peter Smyth	
	Mike Webster	

I.W.A. COMPANY LIMITED BY GUARANTEE

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

Patron: Michael D. Higgins, President of Ireland

Chief Executive Officer: Rosemary Keogh (Resigned 10th August 2023)
Ann Marie O'Grady (Commenced 8th January 2024)

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	Chief Financial Officer
Nicky Hamill	Director of Sports
Chris Hoey	Chief Operations Officer
Mary Jo Leatham	Director of ICT
Jonathan McShane	Director of Project Management Office & Quality
Gerry Phelan	Director of People and Development
Aidan Stacey	Commercial Development Director

Company Secretary: Sam Toland

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'Coilainn & 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 2023.

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.

2023 - A YEAR IN REVIEW

Throughout 2023, Irish Wheelchair Association (IWA) remained committed to advancing our vision of an Ireland where people with disabilities enjoy equal rights, choices, and opportunities in how they live their lives. By working with, and on behalf of, those with the lived experience our goal is to drive positive change by influencing public policy, providing a quality service which supports people to live independent lives, and advocating on key issues important to IWA's membership. Through this report, we hope to demonstrate the value of that work and the key achievements across the organisation and community.

Our values of courage, equality, integrity, excellence, fun, openness, and visionary were wholly on display throughout the year in our vibrant and engaged community. IWA Sport strengthened its impact across its Women in Sport Strategy with its first HerMoves event held in Clontarf. This event celebrated females in sport, offered come-and-try sessions for different sports and held a series of female-led talks. IWA Sport continued to host and participate in several national and international competitions. Advocacy continued to be key to strategic campaigns across the organisation and we were delighted to launch a new Housing Campaign entitled "Home Truths: Because everyone deserves a place to call home". This campaign was fronted by members, bringing their stories to the public and gaining national and local media coverage. We are looking forward to building on this campaign into 2024. The second hybrid AGM, held in Croke Park Stadium in Dublin in May 2023, proved successful and allowed members to contribute both in person and online. Extensive feedback was sought, and this has informed plans for next year's event.

IWA's commitment to a person-centred approach remains unwavering and we were honoured to retain our position within the top ten of the Sunday Independent's ranking of Ireland's best employers, securing seventh place. Additionally, our dedication to delivering a quality service for people in their community was recognised with the prestigious Homecare Provider of the Year award at the 2023 Irish Healthcare Awards.

Central to our ethos is the promotion of diversity, belonging, and inclusion. In compliance with the Gender Pay Gap Reporting Act 2021, we published our second Gender Pay Gap report, revealing favourable comparisons to national and industry averages. While we celebrate these achievements, we are never complacent in our pursuit of fostering a culture of inclusivity across all dimensions of diversity.

Despite our achievements, 2023 presented significant challenges, particularly regarding pay parity. Section 39 agencies like IWA, have been excluded from public sector pay awards since 2008 leading to disparities in pay rates. This is hugely impacting on our recruitment and retention efforts and this issue came to a head in October 2023 with a balloting of union members resulting in the threat of strike action. Whilst this was an extremely challenging time for everyone IWA was sustained by the unwavering support of our members and those who use our services who came to the forefront, sharing their stories and speaking out on behalf of their IWA personal assistant services. We thank everyone for their support. Whilst the issue of pay parity will continue to be an issue for us into 2024, we will continue to support our employees in their call for equality, engaging and influencing with third parties, where possible.

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 largest service is its Assisted Living Service (ALS) which provides trained and professional Personal Assistants (PA's) who support people with physical disabilities in their homes and communities. This service is based on the philosophy of independent living providing PA's to support individuals with their independence, enhancing their quality of life, providing access to education and employment as required, and supports individuals to participate in their community. This service is tailored to suit the needs of the person, giving them choice and control over how best to utilise their PA hours.

The service operates 24/7/365 delivering a range of supports from a few hours a week to full 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.

As well as ALS Irish Wheelchair Association also provides two other key types of services which are 'Home Support Services' for older people and 'IWA at Home' which offers individuals and families the opportunity to privately purchase an Irish Wheelchair Association PA service.

In 2023, practices adapted to manage the peaks and surges of Covid-19, have become the norm, and ensure that essential services are delivered. The most significant ongoing challenge for Irish Wheelchair Association and similar service providers in this area is recruitment and retention. Whilst IWA continuously reviews and enhances its recruitment strategies, while continuing to focus on employee retention securing employees to deliver essential services is extremely challenging.

The preparation for and management of potential industrial action during the year was an example of the dedication and commitment of our teams, working together to achieve the objectives of the industrial action, pay parity, while also ensuring continued support for those who depend on services to live independently and safely in their homes and communities.

- **Community Supports**

Through our network of 59 Community Centres around Ireland, we deliver a holistic person-centred approach, providing education, social, recreation, personal development opportunities and outreach supports, in addition to essential personal supports to members, in their community. These services include independent living supports and accommodation, holiday, and respite breaks both in Ireland and abroad, Rehabilitative Training, School Leaver services, 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, HSE shared learning days and an accessible location for local interest groups to meet. Four new community hub locations commenced in 2023, South Tipperary, Dublin, Galway, and Louth.

In 2023, and while faced with several service continuance challenges, primarily relating to staff recruitment and retention, IWA's day services continued to be provided through the community engagement model, in line with the HSE New Directions policy framework and delivered through "In

Centre” and “Outreach” services. In 2023 we provided 99,051 (2022: 90,240) days of service equating to 792,408 (2022: 721,920) hours of service to 2,671 (2022: 2,645) members. The increase in service provision relates to the expansion of the national IWA School Leaver service, with 47 new School Leavers commencing in services during 2023.

IWA Community Centres were audited in 2023 as part of the QMark auditing process. IWA retained its level three accreditation.

• **Holiday and Respite Services**

Irish Wheelchair Association respite service provided accessible and supported holidays and short breaks through our dedicated holiday centres in Galway, 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. Building on the success of an initiative piloted in Tralee in 2021, we again partnered with the HSE to provide a 12-month holiday option for members in Cork.

Holiday Services also continued to provide the "In Home Respite" option throughout 2023 via all three locations. In 2023 we provided holidays to 886 members equating to 3,545 nights and 611 hours of In-Home respite to 55 members.

• **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.

2023 was a very busy year as programmes and participation numbers returned and exceeded pre pandemic levels.

Club activities returned in earnest with our 15 junior clubs delivering multi-sport offerings on a weekly basis. At senior level 9 Wheelchair Basketball teams competed in 6 competitions during the season that saw Rebel Wheelers win the National Cup and League and Limerick Celtics win the Paddy Byrne Cup. The Irish Wheelchair Rugby League returned with Rebel Wheelers taking the honours. In Para Powerlifting athletes continued training and competing and IWA once again held the World Sanctioned National Championships in November. In Para Athletics, we hosted 6 competitions that catered for first-time athletes and Paralympic stars. Another notable achievement saw the establishment of the first ever female IWA Sport Wheelchair Basketball team, that subsequently entered into the Great Britain League. This is a major milestone that comes directly from our Women in Sport strategy 2022 – 2025.

We were delighted to secure funding from Sport Ireland which came from the ‘Dormant Accounts Sport for All’ fund, which supports the delivery of club programmes at local level.

On the international stage, our IWA Sport National teams were supported by Sport Ireland Recovery funding to compete at major qualification competitions across Europe and Asia. The key achievements were:

- World Para Powerlifting Championships in Dubai – 7 athletes, 5 podium medals.
- Men’s Wheelchair Basketball European C Championships in Sarajevo – 3rd place.
- Wheelchair Rugby European C Championships – 3rd place.

With the support of Dormant Account Volunteer Support and Youth Leadership funding, we delivered a wide range of training and education to our Volunteers and Members, a summary of which includes

- 5 Coach Education courses – 35 trainees.

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- 6 Safeguarding 1 training courses – 56 trainees.
- 1 Anti – doping workshop – 12 trainees & 37 e learning trainees.
- 1 Wheelchair Basketball officials training course – 7 trainees.
- Women in Sport leadership training – 6 participants.
- Dr Oliver Murphy Youth Leadership Training – 6 participants.

In September, 13 IWA Sport members and staff, IWA school leavers and IWA members not actively involved in organised sport travelled to Athens, Greece to participate in Par-Olympia, an Erasmus + Sport Programme for youths with disabilities. IWA-Sport was one of 12 European organisations to attend the weeklong event. Participants had the opportunity to try out various para sports including swimming, fencing, badminton, seated volleyball and goalball, all of which were held in the Olympic Athletic Centre of Athens.

In accordance with Sport Ireland’s ‘Terms & Conditions of Grant Investment’ and as part of the 2022/2023 Audit Plan, KOSI were engaged to conduct a limited scope review of the I.W.A. Company Limited by Guarantee which operates under the registered name of Irish Wheelchair Association. The scope of the audit was to provide a high-level assessment of the governance arrangements in place within IWA. with reference to the Governance Code for Sport. The audit process commenced in September and concluded in November, following which a report with review findings summarised under the Governance Code for Sport Principles was provided by KOSI to Sport Ireland and IWA. The outcome of the audit as defined by KOSI within the report was noted as follows; “I.W.A. is considered to have SUBSTANTIAL compliance with the Governance Code for Sport”.

Finally, we would like to acknowledge and thank Sport Ireland for their continued support for new and existing initiatives through core funding, recovery funding and dormant account funding which are outlined in Note 21 of the financial statements.

Further details on the range of IWA Sport activities and achievements can be found in the 2023 IWA-Sport annual review.

• Housing

Approved Housing Body

Irish Wheelchair Association is an approved housing body (AHB) under Section 6 of the Housing (Miscellaneous Provisions) Act, 1992. In 2023 IWA provided 51 wheelchair liveable and affordable homes, as well as individual supports, to tenants in Dublin, Kilkenny, Carlow, Tipperary, Mayo, Roscommon, and Galway.

Assistive technology in IWA homes help support members to live independently in their community. Donations from corporate supporters like Chadwick’s Ireland which included gas heating boilers support us in meeting our obligations as a landlord.

IWA completed its annual monitoring return to the Approved Housing Body Regulatory Authority (AHBRA), while Dublin City Council and Kilkenny County Council completed routine housing inspections.

Housing Supports

IWA continued to work with members and other people with disabilities in response to their individual housing queries. This includes supporting members in applying for Local Authority Housing Adaption and Mobility Aid Grants allowing them to adapt their homes to suit their needs.

In September, IWA launched a Housing Advocacy Campaign with the support of funding from The Irish Human Rights and Equality Commission (IHREC). “Home Truths: Because everyone deserves a place to call home” highlights five members stories and the issues wheelchair users face in trying to secure a

home of their own. The “Home Truths” campaign was launched in the IHREC headquarters where both Minister Anne Rabbitte and IHREC Chief Commissioner Sinead Gibney addressed those present.

IWA’s Think Ahead, Think Housing campaign continues to encourage people with disabilities to consider their future housing requirements and apply to their local authority for social housing.

IWA also continued to be represented by employees and members on 29/30 Local Authority Housing and Disability Housing Groups (HDSG’s) working towards and lobbying for the delivery of more wheelchair liveable houses and personal support services.

- **Accessibility**

- **IWA Best Practice Access Guide 4th Edition & IWA Great Outdoors A Guide to Accessibility Guidelines**

- IWA’s access guidelines continues to be a valuable source of information in raising awareness and lobbying for increased access to the built environment and the great outdoors in local communities nationwide.

- **National Standards Authority of Ireland (NSAI) Expert Working Groups**

- In collaboration with the National Disability Authority (NDA), IWA joined a number of expert working groups established by the National Standards Authority of Ireland (NSAI). The groups will work on standards in the areas of wheelchair liveable rather than wheelchair visitable dwellings, new standards for accessible tourism in Ireland and new European standards for the Built Environment.

- **Member Disability Action Groups – Pilot (DAG)**

- In 2023 Irish Wheelchair Association established a Disability Action Group pilot project in five locations, Wexford, Tuam, Portlaoise, Navan and Mallow. The aim of this pilot project is to support disabled people to identify, highlight and address access issues in their local communities that impact on their daily lives and to feed into Irish Wheelchair Association National Campaigns. This pilot will be reviewed in early 2024.

- **Local Access Groups**

- New IWA Access Groups were established in Mayo, Carlow and Roscommon this year. Membership of these groups includes disabled people, family members and carers, members of the community and public representatives, all working collaboratively to identify and highlight access issues in the community and lobby for better access to the built environment, transport and great outdoors.

- **Beach Access Campaign**

- In 2023 Irish Wheelchair Association commenced the development of a three-year campaign to raise awareness of inaccessible beaches in Ireland, to lobby for improved wheelchair accessibility nationally and provide an adequate supply of equipment to support people with limited mobility to avail of these natural resources.

- **Changing Places Ireland**

- In 2023 Irish Wheelchair Association continued to participate in the Changing Places Ireland (CPI) campaign, raising awareness of the requirements for, and the benefits of, changing places toilets; promoting additional facilities in local communities; and working towards the sustainability of the changing places campaign now that the building regulations are amended to make provision for changing places facilities in certain new buildings.

- **Transport**

- Irish Wheelchair Association has a fleet of 128 (2022: 127) accessible buses to enable the delivery of services in our nationwide network of centres. The fleet provides essential transport services for a wide range of voluntary social, advocacy and sports activities. Irish Wheelchair Association continued to update the fleet with new vehicles and removing older ones, while also making significant investment in purchasing new wheelchair restraining and clamping equipment to ensure optimum passenger safety.

The motoring advice, assessment, and tuition service (MAATS), provides motorists with disabilities the opportunity to learn or to return to driving. This service allows people to live full and independent lives. The service provided 1,793 (2022: 1865) lessons to 324 (2022: 289) students and assessed 515 (2022: 437) clients and 33 students passed the driving test (2022:39). IWA continues to provide training to Taxi drivers on behalf of the National Transport Authority. As a designated issuing authority under national legislation, Irish Wheelchair Association continues to issue Disabled Parking Permits to permit applicants nationwide.

- **Communications**

We continue to make progress towards our Identity and Profile objectives as set out in the Strategic Plan. An increased focus on demonstrating our value at a community level has led to increased online engagement which is also paying dividends offline by building relationships across the organisation allowing for a significant increase in our proactive and reactive communications. We now have more diversity in our storytelling bringing the voice of the person with the lived experience to the forefront of our campaigns. In 2023, we also relaunched SpokeOut our monthly membership magazine which has increased our connection with our membership and allowed us to demonstrate the value of being part of IWA has for members. This is a key area of growth for 2024 and beyond. Encouragingly the online traffic across our website and social media channels continues to grow with an increased focus on engagement. We saw significant increases in our media coverage numbers achieving €60m in advertising value equivalent, whilst also building and maintaining valuable media relationships. Overall, the communications department positioned itself as central to all IWA activities so that it is best placed to support the organisation in achieving its objectives.

- **Advocacy**

Irish Wheelchair Association takes its responsibility for amplifying the voice of people with disabilities very seriously. 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. 2023 was another highly successful year on the advocacy front across our three member, political and public campaign areas.

Member engagement developed further during the year with the completion of two Self-Advocacy Training programmes in Carlow and Waterford. We ran a very successful hybrid AGM with over 300 attendees and further expanded the work of the Disability Action Groups with Portlaoise group being particularly successful in securing changes to local access issues. At European level IWA ran a shared learning project with Associacao Salvador based in Portugal which proved highly informative for both organisations. Our National Advocacy Manager attended the EU Parliament in May, with an Irish delegation brought together by the Disability Federation of Ireland.

Our political engagement significantly increased during 2023. We continue to be represented on the Oireachtas Disability Group by our National Advocacy Manager. We ran a very successful day of action outside Leinster House on June 23rd for our Pre- budget submission. IWA held meaningful interactions with 32 TDs & Senators, highlighting pay parity, sector funding, cost of disability, transport, personal assistants, and housing.

Our public campaigning continued with our Disability Awareness in Schools reaching over 110 primary schools. Our media activity significantly increased as outlined above and this was particularly important during the Autumn when strike action was threatened by unions.

- **Fundraising and Social Enterprises**

A challenging year for fundraising with a number of key personnel changes and delays in the roll out of our CRM system. Despite this our successful collaboration continued with Chadwicks Group, who supported with direct donations and importantly with in-kind donations contributing to our maintenance and facilities upgrades. Corporate support for IWA is a key facilitator of innovation and

we were delighted to welcome PepsiCo Ireland and Viatris Ireland as multi-year partners from 2023. Significant donations were also received from Smurfit Kappa, Musgrave, Janet Nash Foundation, Bewley Foundation and Liberty Insurance. Our Christmas campaign focused on housing proved highly successful with a 3:1 return on investment.

- **Focus on Quality**

IWA Quality 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, is charted on our mission, vision, and strategic plan. It is embedded and implemented in our governance, communication and decision-making structures. Our excellent business processes provide assurance that we deliver safe quality services in compliance with laws and regulations that meet the expectations of people and the community. 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. IWA was subject to annual Q Mark Quality Assurance Audit in October 2023 and were absolutely delighted and proud to achieve The Q Mark for Quality Management Systems Level 3 Certification, which is the highest award level available.

- **Volunteers**

In 2023, more than 500 volunteers steadfastly supported IWA's mission by serving in various capacities such as board members, sports volunteers, shop assistants, programme assistants, branch volunteers and fundraisers. Their diverse roles encompassed governance, transportation, facilities upkeep, assisting in member activities and holidays, assisting in shops, and fundraising.

We have also observed a growth in volunteer applications, averaging 10 a month for Sports, Services, Retail, and Branches. This increase demonstrates a growing interest and willingness among the community to contribute to IWA's mission, indicating a positive trend in volunteer engagement.

A Strategic Review of IWA's volunteer programme was completed in 2023 with 13 recommendations. This strategic review underscores the organisation's commitment to enhancing the structure and support for its volunteers across the organisation.

Volunteer managers training was offered in three different locations as part of our ongoing commitment to the development and support of our volunteers and this will continue annually. Additionally, the National Consultative Forum was held in November 2023 for all Branches.

- **Climate Action**

Irish Wheelchair Association continues to meet its public sector obligations as outlined in the Government's Climate Action Plan, reporting annually to the Sustainable Energy Authority of Ireland (SEAI) on its energy usage and performance.

In 2023 the HSE Energy Bureau provided IWA with funding for a mix of capital upgrades including enhanced insulation, LED lighting, and installation of heat pumps across a number of locations. This welcome investment will contribute to IWA meeting its' energy efficiency targets; reduction in IWA's recurring operating costs; and enhance the facilities for the comfort of members, staff and volunteers.

The HSE also committed to funding the Energy Manager to work on a 50/50 basis with Irish Wheelchair Association and CRC over a two-year period, supporting the respective organisations to enhance their capacity to meet their public sector obligations. Following a successful recruitment campaign, the Energy Manager will now commence in early 2024.

Strategic Plan

Strategic Plan 2022-2025

Delivering on our Strategy: Progress in 2023

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 – "Our Strategy in Action". Progress is a standing agenda item at Senior Management Team (SMT) meetings and included in CEO Reports to Board.

Awareness of IWA Values is incorporated into everyday meetings and presentations, including Board, SMT, and IWA's wider leadership group.

In line with Irish Wheelchair Association Strategy 2022-2025 the role of Project Management Office (PMO) was established in January 2023. The PMO office has been established to inform and manage organisational project roadmap and project benefits realisation and to support change management across the organisation. Significant progress has been made in 2023. All projects/programs of work are linked back to IWA Strategic Objectives and Actions where relevant, and it is a real-time source of information on deliverables, status updates of projects, and percentage complete.

Summary

From the inception of IWA Strategy in 2022 IWA has now fully completed 128 projects/programs of work linked back to Strategic Actions. Including projects in progress, actual work completed is at 42% compared to a target of 45% at the end of 2023. It was another busy and successful year for IWA and the services we deliver, and some key achievements are highlighted as follows:

Strategic Objectives	Actions complete to date	Actions Identified
Advocacy	21	44
Services	30	69
People	17	33
Financial Prosperity	17	37
Business Process & Technology	28	78
Identity & Profile	9	19
Culture	6	10
Total	128	290

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	2023 Deliverables Status	Key Achievements 2023/ Update
Define IWA’s desired Advocacy impacts in line with the wants, needs and requirements of our members and service users.	2/4 complete	Public Transport Research paper complete on all the different standards and guidelines on the Irish Transport Infrastructure, to inform “Getting Nowhere” campaign in 2024.
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.	2/4 complete	Excellent progress continues in developing new and existing partnerships, with strong collaborations/alliances with other community and voluntary organisations, local authorities, and state agencies. Multi-year action.
Increase our engagement with members and service users to build on our historical core ethos as a Disabled Person’s Organisation.	13/27 complete	Disability Action Groups active in five locations; two Self Advocacy training programmes complete; "Bad Language" consultation complete with guidelines established. Four membership Spoke Out E-newsletters issued.
Work independently and with partners to influence policy and decision-making at EU level to ensure the voices of people with disabilities are heard.	1/1 complete	Portuguese Disability Organisation Salvador successful visit completed in April. IWA return visit May 2023, very positive feedback received. National Advocacy Manager invited to attend European Parliament Disability Forum in May 2023 in partnership with Disability Federation of Ireland.
Actively lobby to achieve a demand-led funded model of service delivery and to support the rights and choices of people with disabilities.	1/2 complete	Service Continuance / Pay Parity Advocacy Campaigns 2023. 14 direct political engagements with government representatives.
Actively campaign to raise public awareness regarding the rights of people with physical disabilities, aligned to UNCRPD.	2/5 complete	IWA housing campaign “Home Truths” in partnership with IHREC launched September 2023. Public Transport campaign “Getting Nowhere” deferred to February 2024 due to potential industrial action.
Work with partners on research initiatives to influence public policy.	0/1 complete	Research & Policy Officer’s primary focus was on Public Transport paper. 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	2023 Deliverables Status	Key Achievements 2023/ Update
Define and develop IWA’s Impact Metrics across all services.	1/2 complete	Home Support Services (Older Persons Services) KPI Reporting in development following successful Home Support Tender with HSE.
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.	6/14 complete	IWA awarded “Homecare Provider of the Year” at the Irish Healthcare Awards for our Assisted Living Service. IWA Strengthening Disability Programme provides individual supports to a person to fulfil personal goals and develop personal and life skills, aimed at individuals aged 18-65. Successfully delivered to 200 participants. Ability Programme providing holistic, person-centred coaching to enable a person to become an independent jobseeker or employee, successfully secured 5 years funding of €1million to continue the programme. 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.	10/25 complete	IHREC Video Project “Home Truths” launched September 2023 giving a voice to people with disabilities on their housing issues, and to highlight the lack of availability of wheelchair accessible housing. Think Ahead Think Housing Campaign launched June 2023 in local and media press; shortlisted for Irish Healthcare Award for Best Use of Social Media. IWA represented on 29 Local Authority Housing & Disability Steering Groups. SMT Action Group on Service Continuation / Pay Parity and response to potential industrial action. In March 2023, IWA-Sport hosted our first ever HERMOVES event, which was a pilot programme fully funded by Empowering Women for Sport Events in Europe EWSE, where 65 women and girls attended. Multi-year action.
Prioritise the unmet needs and wishes of disabled people to lobby for	1/1 complete	Communications, advocacy, and service operation teams have completed an

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additional services and to inform our advocacy campaigns in accordance with UNCRPD.		engagement process with service users and members, receiving over 300 survey responses, which will inform IWA advocacy focus over the life of the strategy.
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.	0/1 complete	This is a 2025 deliverable, reflecting on our advocacy campaigns, strategic reviews, and progress on our strategic actions.
Retain and expand external Quality Accreditation across all IWA services.	2/4 complete	Successful QMark Audit in 2023 – Accreditation retained - Increased from 87% to 88%. Multi-year action.
Prioritise and conduct strategic reviews of five key services to assess financial and operational viability and fitness for purpose.	5/11 complete	School Leavers Strategic Review and Volunteer Programme Strategic Review complete.
Define IWA's role in housing.	1/1 complete	Completed and approved by IWA Board.
Define IWA's role in property ownership and management.	4/7 complete	Policy in place for IWA Non-Residential Property. Dundalk expanded their School Leaver Programme into a second unit in 2023.

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	2023 Deliverables Status	Key Achievements 2023/ Update
Ensure ongoing consistency of employment contract terms.	7/10 complete	Contract templates reviewed in line with Human Resources Information Systems (HRIS) project requirements. In May 2023, Irish Wheelchair Association was named Ireland's seventh best employer across all sectors, best healthcare and best charity employer in the Sunday Independent/Statista Best Employer Survey (down 5 places from 2nd in 2022) – we are very proud of the result given the challenging environment in 2023.
Retain and improve our Keep Well Mark accreditation.	4/9 complete	Based on 8 pillars - Audit every second year, with interim reviews on the years in between. Increased Keep Well Mark accreditation: Commitment x 2 (2021:5), Achievement x 4 (2021:3), Excellence x2 (2021:0). Employee Satisfaction Survey complete. Multi-year programmes.

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Work with others to achieve reinstatement of the link with HSE pay rates.	0/2 complete	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. WRC Agreement in October 2023 between ICTU (Irish Congress of Trade Unions) and funders is not full pay parity and IWA will continue to lobby in this regard.
Develop succession planning programme to prepare candidates for management and Board roles.	3/6 complete	Leadership Forum development multi-annual programme.
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.	2/3 complete	Project Management User Group established with 12 internal participants.
Lobby HSE for funding for essential core staff.	0/1 complete	Active lobbying at national and regional levels across IWA with HSE counterparts with successful outcomes in a number of areas during 2023.
Identify opportunities across all services for volunteers to contribute to the work of IWA and recognise and evaluate the positive impact of their contribution.	0/1 complete	IWA volunteer register reviewed and verified for input to and alignment with new HRIS system. Recommendation for Phase 2 identified through the Volunteer Programme Strategic Review.
Build the capability and capacity of our staff and volunteers in volunteer management.	1/1 complete	Survey completed with IWA volunteer managers and report generated. IWA Volunteer Manager Training Modules agreed in collaboration with Volunteer Ireland. Recommendation for Phase 2 identified through the Volunteer Programme Strategic Review.

Strategic Objective		
Financial Prosperity: IWA ensures its long-term financial prosperity in order to secure its fiscal autonomy		
Strategic Action	2023 Deliverables Status	Key Achievements 2023/ Update
Maintain long term sustainable and mutually beneficial relationships with all customers and vendors.	14/29 complete	Collaborative and partnership approach ongoing with HSE, Sport Ireland and DSP. Continually developing partnerships with key vendors. 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.	1/2 complete	ALS hourly rate costings complete based on Budget 2024 for negotiation with HSE. Ongoing campaigning with HSE on funding levels to sustain service delivery. Multi-year action to reflect inflationary, compliance,

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		technology, and environmental factors.
Price our services to cover our costs, grow contribution and reflect our value.	0/1 complete	Initial draft of new pricing model complete and has been used to support recent funding requests.
Grow our contribution from current and new income sources to ensure we build financial reserves to levels that underpin future investments and financial prosperity.	1/1 complete	Successful outcome in Home Support Services tender with HSE. New income secured from Pobal and Community Foundation Ireland to support IWA advocacy and services.
Invest in diversifying and growing income sources.	0/1 complete	Constantly identifying alternative funding sources to support IWA activities. Multi-year action.
Work with the HSE to implement a multi-annual funding plan for disability services in line with the UNCRPD and the HSE’s Corporate Plan 2021-2024.	0/1 complete	Work is ongoing with HSE and other voluntary organisations to improve Service Arrangement process. Multi-annual funding will not be resolved for 2024 but there is optimism that the process will be simplified.

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	2023 Deliverables Status	Key Achievements 2023/ Update
Incorporate change management best practice into technology enhancement activities to ensure engagement and acceptance of ‘real’ business change.	6/18 complete	Two iterations of One IWA Programme completed – process supporting three major project initiations. HRIS socialisation completed across the organisation.
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).	15/50 complete	1 st major Digital Transformation Programme Online Single Operations Manual went live in August 2023 across the organisation, streamlining all operations manuals into one single online and real time source. 2 nd major Digital Transformation Programme HRIS (Human Resources Information system) in progress with Employee Central and Learning Modules in advanced stages of testing for roll out in 2024. 3 rd major Digital Transformation Programme Payroll Solution scoped out and business case approved by SMT and Board for commencement in 2024. Consolidation of legacy infrastructure as well as remedial works ongoing. Cyber Security projects in progress.
Identify and build on ICT partnerships to enhance our ICT footprint and	2/4 complete	Microsoft Enterprise Agreement in place - creation of a single contract and locking of

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services.		pricing for our comprehensive estate.
Establish a Project Management Office (PMO) to inform and manage organisational project roadmap and project benefits realisation.	3/4 complete	IWA Project Portfolio 2022-2025 “Our Strategy in Action” established and now operational. IWA Project Framework established, tailored for IWA and now operational.
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.	2/2 complete	Nationwide-Energy-Reduce Your Use Campaign successfully rolled out in 2023.

Strategic Objective		
Identity & Profile: Maintain recognition of IWA as Ireland’s leading representative organisation and service provider for people with physical disabilities.		
Strategic Action	2023 Deliverables Status	Key Achievements 2023/ Update
Review corporate structures and decide appropriate future structure(s) for the organisation as a service provider and Disabled Persons Organisation (DPO).	0/3 complete	2024/2025 deliverables.
Grow and enhance IWA impact stories to provide to media and develop proactive media campaigns detailing the lived experience of our members.	6/8 complete	Pre-budget submission successfully submitted to government. Service Continuance / Pay Parity campaign - IWA’s largest media campaign in last 10 years. Audience reach was 76 million people. Strong IWA Member personal stories used in Think Ahead/Think Housing and Home Truths campaigns.
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.	0/1 complete	Communications team active across five core projects in 2023: 1) Member engagement (SpokeOut E-newsletter); 2) “Home Truths” Campaign; 3) Transport Launch; 4) Service Continuance / Pay Parity; 5) SIPTU industrial action media management. Multi-year action.
Identify, evaluate and develop current and new strategic partnerships.	3/5 complete	IWA presented on Think Ahead Think Housing campaign at Local Authority Housing & Disability Steering Groups and disability sector forums. DAISY (Disability Awareness in Schools & Youth) progressing to 124 registrations in primary schools (2022: 50).
Conduct strategic review of IWA’s name.	0/1 complete	2025 deliverable.
Define IWA Membership, and design and launch IWA Member Benefit	0/1 complete	2025 deliverable.

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Package.		
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	2023 Deliverables Status	Key Achievements 2023/ Update
Develop a team of value champions to embed and monitor consistency of values across all of IWA – Staff, Board, Members, Service Users, Volunteers.	0/1 complete	Values celebrated at Board, SMT, Leadership Group and QMark and all team meetings. Value champions deferred until implementation of HRIS is complete.
Celebrate exemplary demonstration of IWA values.	2/5 complete	Year-end Leadership Group meeting celebrated IWA Values in Action; Multi-year action.
Launch and implement Diversity, Belonging & Inclusion Policy and extend to the whole organisation.	3/3 complete	Diversity, Belonging & Inclusion Strategy and policy approved, and launched in 2023. DB&I survey complete, and report presented to SMT.
Develop and implement actions and metrics on DB&I representation across IWA.	1/1 complete	DB&I metrics in progress for regular reporting.

Looking Forward: Plans & Challenges for 2024

2024 brings us closer to the end of our current strategy term which ends in 2025 and, whilst significant progress has been made to date, we still have so much to do. The 2022 – 2025 Strategic Plan set out that IWA would:

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.

Our One IWA ethos will continue to develop and foster our culture of diversity, belonging and inclusion across the organisation supporting the delivery of our strategic objectives. The Project Management and Quality Directorate continue to play a key role in helping to manage our organisational project roadmap, creating and identifying efficiencies and supporting the successful delivery of key cross-organisational projects.

Increasing meaningful membership two-way engagement is key to our communication strategy. We will continue to enhance work in this area using in-person and online channels. Key to this are the communication and engagement weeks, customer care surveys and the monthly email version of SpokeOut. A focused strategy towards developing proactive media campaigns, highlighting the lived experience of IWA members as well as building a network of spokespeople for reactive media activities will continue alongside building strong communication links from within IWA, focusing on diversity of voice and geographical location.

Unfortunately, pay parity continues to pose a significant risk and challenge with the recruitment and retention of employees. The continued exclusion of Section 39 organisations, like IWA, from public pay awards combined with operating in a full employment economy are impacting our service delivery in certain areas. The formation of the senior management team action group will continue to work tirelessly on this issue and will engage with our partners in the Disability and Healthcare Sector to lobby for the reinstatement of the link with HSE pay rates.

IWA's digital transformation journey will further progress in 2024 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.

In 2024 the year of the Paralympics, we look forward to building on both grassroots participation in sport as well as hoping to have athletes qualifying to represent Ireland on this highest of sporting stages. We wish the athletes, coaches, families and communities all the best as they strive for performance, qualification and achievement.

We will continue to work with the HSE to develop a sustainable funding model for 2024 and future years to ensure the funding reflects the full cost of service delivery including the significant additional costs experienced over the past number of years.

In addition, with significant reorganisation of the Health Service Executive along with the role of Department of Children, Equality, Disability, Integration and Youth, IWA understand that the system is in a period of significant change. We look forward to working with the new structures and, in 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.

We remain confident that IWA will continue to overcome the many challenges faced and continue to advocate for a more inclusive Ireland.

Financial Review

The results for the year are set out in the Statement of Financial Activities on page 43.

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 2023 was €0.6m (2022: €0.1m). The net deficit in restricted fixed asset funds was €0.4m (2022: €1.0m). Total net income in 2023 was €0.2m (2022: net expenditure €0.9m).

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 €0.3m in 2023 (2022: €0.5m). Operating costs increase annually as a result of inflation and increased levels of compliance and regulation. Inflationary pressures have been significant throughout 2022 and 2023. In 2023 IWA received once off inflation funding of €1.77m from HSE. The additional funding assisted in mitigating against some of the inflationary pressures experienced in 2023 but unfortunately this funding is once off. In 2023, Irish Wheelchair Association continued a programme of works to improve its digital infrastructure and enhance its cyber security at a cost of €0.3m (2022: €0.2m).

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 per annum from 2020 to 2023. IWA continued to expand its School Leavers service and the additional funding received together with the once off inflation funding temporarily reduced the operating deficit in services delivered on behalf of HSE. IWA looks forward to completing the validation process with HSE executives during 2024 to build a sustainable funding model to support service delivery into the future.

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 develop opportunities and generate income across all our services.

In 2023, Irish Wheelchair Association's unrestricted operating income was impacted by international events and the impact of inflation on discretionary donations. Our retail network performance continued to recover during 2023 with total income for 2023 of €1.2m. Unrestricted operating income was €6.9m in 2023, compared to pre pandemic levels of €8.0m. Unrestricted net income was €0.6m in 2023 (€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 using this funding. In 2023, income received was €1.2m, compared to expenditure of €1.6m, resulting in a net deficit of €0.4m.

Income

Total income for 2023 was €72.8m (2022: €67.8m).

- Restricted operating income was €64.0m (2022: €59.9m). IWA is a major provider of services to HSE. IWA is funded by the HSE as a 'Section 39 organisation' and received income of €58.6m in 2023 (2022: €54.4m) as assistance towards delivering a wide range of services including Assisted Living Services, Community Centres, Respite and Supported Living. €4.0m (2022: €4.5m) was received through the DSP Community Employment Scheme, which enabled IWA to employ 231 (2022: 260) employees as a vital support to our Community Centre services. A further €1.4m (2022: €1.0m) 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 €6.9m (2022: €6.7m) 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 €0.7m (2022: €0.5m) 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 2023 for capital projects and was €1.2m (2022: €0.7m). This includes funding from HSE and Clár towards fifteen new buses €0.8m, Pobal Community Centre Funding to support community centre upgrade works €0.3m, and other grants and fundraising for capital projects €0.1m.

Expenditure

Total expenditure in 2023 was €72.6m (2022: €68.7m).

- 98% of operating expenditure is incurred on charitable activities and the provision of services. IWA's largest service is the Assisted Living Service, with €37.4m (2022: €35.3m) spent in delivering 1.23 million hours (2022: 1.21 million hours) of personal assistance. €20.3m (2022: €18.9m) of expenditure relates to Community Centres activities at our locations nationwide. Expenditure on all other charitable services and activities was €11.6m (2022: €11.1m).
- The cost of raising funds was €1.6m (2022: €1.7m) to generate fundraising income and operate the charity shops.
- Fixed asset funds expenditure of €1.6m (2022: €1.7m) represents the utilisation of capital grants being the depreciation of the related assets.
- 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 9.2% (2022: 8.6%) of expenditure.
- IWA is a people-based organisation with most staff working directly in frontline services. Pay costs are 83% (2022: 83%) 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 2023

Total Funds at 31 December 2023 were €22.3m (2022: €22.1m).

- 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 €0.8m at 31 December 2023. A balance of €0.3m remains from restricted legacies received in 2019 and 2021 at 31 December 2023. Restricted fixed asset funds, which are the residual value of capital grants and other fixed asset income, were €13.5m (2022: €13.9m).
- Unrestricted operating funds relate to income generated by IWA which may be used at the discretion of the Association in furtherance of the objectives of the charity. Unrestricted funds are €5.7m at 31 December 2023 (2022: €5.0m).
- Designated operating funds relate to IWA voluntary branches and sports clubs and also unspent fundraised income for specific IWA activities. Designated funds amount to €2.0m at 31 December 2023 (2022: €1.7m).

Cashflow and bank balances

- Cashflow continues to be a priority for the organisation. At 31 December 2023, IWA had bank balances of €14.6m (2022: €15.5m). This is made up of designated Branches and Sports Clubs of €0.9m (2022: €0.8m), other designated funds of €1.1m (2022: €0.9m), restricted fixed asset funds of €1.5m (2022: €1.4m), restricted legacies of €0.3m (2022: €0.3m), deferred income of €3.6m (2022: €5.1m), other restricted funds of €1.5m (2022: €2.0m) and unrestricted operating funds of €5.7m (2022: €5.0m).
- **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 organisation's 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 2023 was €1.3m (2022: €1.3m). With the support of Pobal, Irish Wheelchair Association invested in upgrading its community centre in Kilkenny, and also completed other 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 15 new accessible buses to replace the oldest vehicles in the bus fleet, and an additional two accessible buses have been purchased with the support of 2023 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

In October 2023 IWA employee representative bodies reached an interim agreement with the Department of Children, Equality, Disability, Integration and Youth and the Department of Health regarding pay increases for employees. The talks were facilitated at the Workplace Relations Commission and resulted in the following interim agreement:

- An increase of 3% from 1 April 2023
- An increase of 2% from 1 November 2023
- An increase of 3% from 1 March 2024.

In February 2024 Irish Wheelchair Association received interim funding to enable the partial payment of 2023 arrears to employees. The level of funding being received was not known until post year end and it has not been recognised in 2023.

The organisation awaits funding to fully implement the pay awards for employees and to make a final arrears payment to employees.

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 2023 IWA held its second hybrid AGM at Croke Park 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 20 (2022: 23) branches nationally as well as 20 (2022:23) 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

Role of the Board

The Association is governed by a board of directors who provide their services in a voluntary capacity and do not receive any remuneration in respect of their services to the Association. Board members are entitled to avail of out-of-pocket expenses for board business.

The Board is responsible for setting the strategic direction of the Association, overseeing the performance of the CEO and all other matters set out in our schedule of reserved matters.

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

Board Composition

The composition of the Board of Directors is set out in the Constitution to represent the various stakeholders within the organisation. The Board may have a maximum of 16 directors with a minimum of 13, with 15 directors in place on 31 December 2023 and 1 vacancy.

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 a number of specified offices held by directors including the President, Chairperson, Vice-Chairperson, Honorary Treasurer and Honorary Secretary whose roles and responsibilities are outlined in our Governance Manual.

The Board of Directors appoints and receives the support of the Company Secretary, who is an employee of the Association and not a member of the Board.

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 previously served 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. Most recently he has been appointed the public voice representative on the National Screening Committee. 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 was appointed as Chairperson of the IWA Audit, Finance and Risk Committee in 2023, and has served as a member 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.

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 Masters 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 Masters 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 Head of Digital Innovation at DCC Plc. 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 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 2023. There were eight board meetings in the year.

		<u>Board attendance in 2023</u>
Jonathan O'Grady		8/8
Martin Kelly		7/8
Dermot Murphy		8/8
Laura MacDermott		7/8
Donal Sands		6/8
Linda Ahern	Retired 26 May 2023	0/3
David Barry		7/8
Sean Bresnan		7/8
Michelle Byrne		8/8
Ann Marie Connolly		7/8
Carmel Creaven		4/8
Padraic Hayes		4/8
James McCarthy		6/8
Iqura Naseem		6/8
Peter Smyth		7/8
Mike Webster		5/8

The board met through a mixture of in person and virtual meetings throughout the year.

Board/Committees Appointments and Retirements

The following changes to the board of directors and their service on committees were recorded during 2023 and 2024:

Appointments

- Jonathan O'Grady, Laura MacDermott, Ann Marie Connolly and Peter Symth were re-elected at the AGM on 26 May 2023.

Retirements

- Linda Ahern retired at the AGM on 26 May 2023.
- Laura MacDermott retired from National Sports Executive Committee on the 31 December 2023.

IWA Good Governance

Irish Wheelchair Association operates to high standards of governance with a focus on continuous development, and we have set out a high-level summary of our governance practices below, along with any material updates from 2023.

Governance Manual

Our Governance Manual compiles our board and governance policies and procedures and is reviewed periodically. The Governance Manual includes the following policies and procedures:

- Role of the Board, Chairperson, Vice-Chairperson, Honorary Treasurer, Honorary Secretary and Company Secretary
- Role of the Chief Executive Officer and matters delegated.
- Standing Orders including Code of Conduct and Conflicts of Interest.
- Terms of Reference for board sub-committees.
- Schedule of matters reserved to the Board.
- Procedures for election of officers and co-option of directors.

Conflicts of Interest and Loyalties

A register of board members' interests is maintained which captures any interests that could give rise to a conflict of interest. Board members are requested to declare their interests prior to the start of all board meetings and complete an annual declaration of interests return with the company secretary. There were no instances during 2023 where a director was materially interested in the company's activities.

Code of Conduct

A code of conduct and expected behaviours is set out in our Governance Manual, and all Board members sign a declaration to abide by this code of conduct in the course of their membership of the Board.

Board Evaluation

The last external board evaluation concluded in Q3 2021. 18 of the 22 actions and recommendations have been implemented to date, with the remaining 4 recommendations tied to ongoing digital transformation projects. An internal committee evaluation of the National Sports Executive Committee is planned for 2024.

Board Induction

Following appointment, new directors are invited to an induction meeting with the company secretary which involve an overview of the Association including receipt of our strategic plan, annual report, Constitution and Governance Manual. New directors are subsequently afforded the opportunity to meet with the chairperson and relevant senior management team members. Directors conduct a programme of visits to IWA centres and attend activities throughout the year to ensure they have a full understanding of our work and service delivery.

Board Renewal and Succession Planning

The preparation of a skills matrix was commenced by the Governance & Nominations Committee in Q3 2023, with a final version prepared in Q1 2024 with a small number of skills gaps identified. A review of our succession planning is underway as of Q4 2023 by the Governance & Nominations Committee and will be informed by the need to maintain the necessary level of skills, competencies, and experience on the board. The materials in relation to the elected vacancies on the board in advance of the AGM focused on targeting members who would help address any identified skills gaps. The next co-opted position on the board which has fallen vacant will be filled through an open external recruitment process with a targeted recruitment campaign to fill identified skills and experience gaps.

External Committee Members

A number of external members serve on board committees alongside our non-executive board members. These external members enhance the existing skills, competencies and experiences on the committees and provide an additional independent insight into their deliberations.

Member Case Studies

The board has developed a programme of case studies with the senior management team to bring the perspectives of our members and service users to board members and ensure that our board has a deeper understanding of the impact of the work of the Association on our stakeholders.

Directors' remuneration and expenses

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, under our robust expenses policy. None of the directors or secretary holds any beneficial interest in the company.

Compliance with Corporate Governance Codes

IWA operates a diverse and varied range of services on behalf of its members and stakeholders and has adopted several sectoral governance codes to support this work and provide assurance to our core funders.

Charities Governance Code

The Association has adopted the Charities Governance Code as set out by the Charities Regulator. The Board will be reporting compliance with the Charities Governance Code for the year and reported no cases of material non-compliance with the Code during the year. The Board maintains a record of actions we have taken to meet the principles set out in the Code, and review this on an annual basis.

Charities Institute of Ireland 'Triple Lock'

The Board maintained our 'Triple Lock' status with the Charities Institute of Ireland for the year, ending 31st December 2023 and will maintain this in 2024. In line with the requirements of the 'Triple Lock' we have maintained the following:

- Adoption of the Charities Governance Code.
- Preparation of this annual report and financial statements in full compliance with the Charity SORP and publication on our website.
- Adoption of the Charities Regulator's Guidelines for Charitable Organisations on Fundraising from the Public.

Section 39 Governance Standards

The Association has adopted the governance standards as set out by the HSE for Section 39 organisations. The Board will be reporting compliance with Section 39 governance standards in our Annual Compliance Statement for the HSE for the year and reported no cases of material non-compliance with the Code during the year. The Board maintains a record of actions we have taken to meet the principles set out in the Standards, and reviews this on an annual basis.

Governance Code for Sport

The Association has adopted the Governance Code for Sport as set out by Sport Ireland. The Board will be reporting compliance with the Sport Ireland Governance Code for Sport for the year and reported no cases of material non-compliance with the Code during the year. The Board maintains a record of actions we have taken to meet the principles set out in the Code, and review this on an annual basis.

Sub-committees of the Board

The Board is supported in exercising its duties by a number of sub-committees. While retaining overall responsibility for the matters delegated, the board delegates specific responsibility to committees as set out in their terms of reference which is included in our Governance Manual.

The chairperson of each committee is a board director, and they are responsible for reporting back to the board on the activities of the committees and making recommendations to the board on matters requiring decision by the board.

Each committee has a number of external members which are appointed to bring additional skills, experience and independence to their deliberations.

The board sub-committees are as follows:

1. Audit, Finance and Risk Committee
2. Governance & Nominations Committee
3. Property Committee
4. Remuneration Committee
5. National Sports Executive Committee

The CEO and members of the senior management team are invited to attend these committee meetings as appropriate.

Each of the committees met through a mixture of in person and virtual meetings throughout the year.

External Member Appointments and Retirements

The following changes to external members serving on committees were recorded during 2023 and 2024:

Appointments

- David O'Callaghan was appointed to the Governance & Nominations Committee on 16 February 2023.
- Stephen O'Beirne was appointed to the Governance & Nominations Committee on 30 August 2023.

Retirements:

- Ciara Staunton resigned from the National Sports Executive Committee on 5 October 2023.
- Deirdre Mongan resigned from the National Sports Executive Committee on 26 January 2024.

I.W.A. COMPANY LIMITED BY GUARANTEE

Operating under the registered name of Irish Wheelchair Association

- **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 2023 were:

		Attendance 2023
Laura MacDermott (Chair)	Director	4/5
William A Attley	External Member	5/5
David Fox	External Member	3/5
Martin Kelly	Director	3/5
Dermot Murphy	Director	5/5
Paul Murray	External Member	3/5
Donal Sands	Director	3/5

- **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 2023 were:

		Attendance 2023
Martin Kelly (Chair)	Director	4/4
David Barry	Director	2/4
Iqura Naseem	Director	4/4
Eileen O'Mahony	External Member	1/4
David O'Callaghan	External Member	2/3
Stephen O'Beirne	External Member	2/2

- **Property Committee:** The Property Committee advises the Board on property transactions and oversees all issues relating to the Property Register. The Committee met five times during the year and is comprised of directors and external members. The members of the Committee, and attendance at meetings in 2023 were:

		Attendance 2023
Dermot Murphy (Chair)	Director	6/6
Michelle Byrne	Director	6/6
Noel Clarke	External Member	4/6
Padraic Hayes	Director	2/6

- **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 2023 were:

		Attendance 2023
Martin Kelly (Chair)	Director	3/3
Jonathan O'Grady	Director	3/3
Donal Sands	Director	3/3

I.W.A. COMPANY LIMITED BY GUARANTEE

Operating under the registered name of Irish Wheelchair Association

- **National Sports Executive Committee:** The National Sports Executive Committee is a subcommittee of the Board and manages the affairs of IWA Sport and met six times in 2023. A hybrid IWA Sport AGM was held on 30th May 2023. The members of the Committee, and attendance at meetings in 2023 were:

		Attendance 2023
James McCarthy (Chair)	Director	6/6
Mary Brannigan	External Member	4/6
Adrian Donoghue (Secretary)	External Member	6/6
Daragh Kennedy	Staff	5/6
Laura McDermott	Director	1/6
Deirdre Mongan	External Member	5/6
Iqura Naseem (Treasurer)	Director	6/6
Ciara Staunton	External Member	0/6

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, Chairperson



Laura MacDermott, Honorary Treasurer

Date: 11 April 2024

DIRECTORS' RESPONSIBILITIES STATEMENT

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and 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, Chairperson



Laura MacDermott, Honorary Treasurer

Date: 11 April 2024

**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 2023, 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 2023 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

In our opinion, based solely on the work undertaken in the course of the audit, we report that:

- the information given in the directors' report is consistent with the financial statements;
- 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 39, 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.

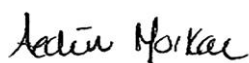
Auditor's responsibilities for the audit of the financial statements

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. This description forms part of our auditor's report.

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

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



Aedín Morkan
for and on behalf of Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre
Block 3
Harcourt Road
Dublin 2

Date: 19 April 2024

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023 (Incorporating the Income and Expenditure Account)

	Notes	Restricted Operating Funds	Unrestricted Operating Funds	Designated Operating Funds	Total Operating Funds	Restricted Fixed Asset Funds	Total 2023	Total 2022
		€	€	€	€	€	€	€
Income from:								
Donations and legacies	3	-	136,656	-	136,656	-	136,656	131,266
Charitable activities	4	64,040,180	5,187,248	-	69,227,428	1,103,701	70,331,129	65,396,318
Other trading activities	5	-	1,563,643	712,949	2,276,592	93,215	2,369,807	2,305,330
Investments	6	-	1,087	-	1,087	-	1,087	47
Total		64,040,180	6,888,634	712,949	71,641,763	1,196,916	72,838,679	67,832,961
Expenditure on:								
Raising funds	7	-	1,627,029	11,711	1,638,740	-	1,638,740	1,735,786
Charitable activities	8	64,462,017	4,637,962	238,856	69,338,835	1,611,818	70,950,653	67,020,522
Total		64,462,017	6,264,991	250,567	70,977,575	1,611,818	72,589,393	68,756,308
Net (expenditure) / income		(421,837)	623,643	462,382	664,188	(414,902)	249,286	(923,347)
Transfer between funds		98,006	20,149	(155,797)	(37,642)	37,642	-	-
Net movement in funds		(323,831)	643,792	306,585	626,546	(377,260)	249,286	(923,347)
Total funds at 1 January		1,491,779	5,045,147	1,660,791	8,197,717	13,869,093	22,066,810	22,990,157
Total funds at 31 December	20	1,167,948	5,688,939	1,967,376	8,824,263	13,491,833	22,316,096	22,066,810

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 46 to 65 form part of these financial statements.

BALANCE SHEET

At 31 December 2023


	Notes	31 December 2023 €	31 December 2022 €
FIXED ASSETS			
Tangible assets	13	13,566,559	14,172,661
Investment	19	3	3
		<u>13,566,562</u>	<u>14,172,664</u>
CURRENT ASSETS			
Debtors	14	5,458,189	5,204,312
Cash and cash equivalents	15	14,637,032	15,499,947
		<u>20,095,221</u>	<u>20,704,259</u>
CREDITORS			
Amounts falling due within one year	16	<u>(11,345,687)</u>	<u>(12,810,113)</u>
NET CURRENT ASSETS			
		<u>8,749,534</u>	<u>7,894,146</u>
TOTAL NET ASSETS			
		<u>22,316,096</u>	<u>22,066,810</u>
FUNDS			
Restricted funds	20	1,167,948	1,491,779
Unrestricted funds	20	5,688,939	5,045,147
Designated funds	20	1,967,376	1,660,791
Restricted fixed asset funds	20	13,491,833	13,869,093
TOTAL FUNDS			
		<u>22,316,096</u>	<u>22,066,810</u>

The notes on pages 46 to 65 form part of these financial statements.

The financial statements were approved by the Board on 11 April 2024 and signed on its behalf by:



Martin Kelly
 Chairperson



Laura MacDermott
 Honorary Treasurer

11 April 2024

STATEMENT OF CASH FLOWS

For the year ended 31 December 2023

	Notes	2023 €	2022 €
<u>Cash flows from operating activities</u>			
Net income / (expenditure) for the year		249,286	(923,347)
<u>Adjustments for:</u>			
Depreciation	13	1,862,760	1,790,821
Deposit interest income	6	(1,087)	(47)
Disposal of tangible fixed assets		(59,880)	(104,518)
(Increase) in debtors		(253,877)	(1,070,840)
(Decrease) / Increase in creditors		(1,464,426)	698,495
Net cash provided by operating activities		332,776	390,564
<u>Cash flows from investing activities</u>			
Purchase of fixed assets	13	(1,281,368)	(1,282,839)
Deposit interest income		1,087	47
Proceeds from disposal of tangible fixed assets		84,590	289,642
Net cash used in investing activities		(1,195,691)	(993,150)
<u>Cash flows from financing activities</u>			
Repayment of borrowings		-	-
Cash used in financing activities		-	-
Decrease in cash and cash equivalents		(862,915)	(602,586)
Cash and cash equivalents at the start of the year		15,499,947	16,102,533
Cash and cash equivalents at the end of the year	15	14,637,032	15,499,947

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 2023.

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 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.

In 2023 IWA reviewed the adequacy of the Sinking Fund to ensure the provision is aligned to the policy.

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 2023 for the remainder of 2024 and will continue into 2025; 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

	2023	2022
	€	€
Unrestricted funds: Donations and legacies	136,656	131,266
	<u>136,656</u>	<u>131,266</u>

4. Income from Charitable Activities

	2023	2022
	€	€
Restricted funds:		
Health Service Executive (a)	58,605,014	54,375,811
DSP Community Employment Scheme (b)	4,047,787	4,478,844
Sport Ireland, Pobal and other grants	1,387,379	1,057,345
	<u>64,040,180</u>	<u>59,912,000</u>
Unrestricted funds:		
Service and other income (c)	5,187,248	5,153,473
	<u>5,187,248</u>	<u>5,153,473</u>
Restricted fixed asset funds:		
CLÁR Programme	346,910	-
Pobal – Community Centre Investment Fund	259,591	-
Other Capital Funding	497,200	330,845
	<u>1,103,701</u>	<u>330,845</u>
	<u>70,331,129</u>	<u>65,396,318</u>

- (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 231 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

	2023	2022
	€	€
Unrestricted funds:		
Fundraising campaigns and events	348,453	399,124
Income from IWA Charity Shops	1,215,190	1,055,092
	<u>1,563,643</u>	<u>1,454,216</u>
Designated funds:		
Fundraising income for designated projects	405,086	249,045
IWA Branches & Sports Clubs	307,863	221,446
	<u>712,949</u>	<u>470,491</u>
Fixed asset funds:		
Fundraising income for capital projects	93,215	380,623
	<u>2,369,807</u>	<u>2,305,330</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

	2023	2022
	€	€
Bank Deposit Interest Income	1,087	47
	<u>1,087</u>	<u>47</u>

7. Cost of Raising funds

	2023	2022
	€	€
Fundraising campaigns and events	400,989	584,189
Operating costs of IWA Charity Shops	1,226,040	1,137,382
IWA Branches and Sports Clubs	11,711	14,215
	<u>1,638,740</u>	<u>1,735,786</u>

NOTES TO THE FINANCIAL STATEMENTS -continued

8. Expenditure on Charitable Activities

	2023	2022
	€	€
Restricted funds:		
Assisted Living Service	37,370,510	35,247,702
Community Centres	20,289,145	18,928,413
All other services and charitable activities	6,802,362	6,295,799
	<u>64,462,017</u>	<u>60,471,914</u>
Unrestricted funds:		
All other services and charitable activities	<u>4,637,962</u>	<u>4,585,062</u>
Designated funds:		
IWA Branches & Sports Clubs	<u>238,856</u>	<u>227,184</u>
Restricted fixed asset fund:		
Utilisation of capital grants	1,611,818	1,551,238
Disposal of fixed assets	-	185,124
	<u>1,611,818</u>	<u>1,736,362</u>
	<u>70,950,653</u>	<u>67,020,522</u>

IWA's largest service is the Assisted Living Service with 1.23m hours of personal assistance provided to 1,988 people with disabilities in 2023. The Community Centres operate at 59 locations nationwide delivering 99,051 days of service to 2,671 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

	2023	2022
	€	€
Net (expenditure) / income is stated after charging / (crediting):		
Directors' remuneration – for services as directors	-	-
Directors' remuneration – for staff services	124,264	118,212
Depreciation of tangible assets	1,862,760	1,790,821
Disposal of tangible fixed assets	(59,880)	(104,519)
Auditor's remuneration – for external audit services	33,825	33,825
Auditor's remuneration – audit of DSP CE Schemes	6,089	5,412
Auditor's remuneration – tax compliance services	923	923
Auditor's remuneration – tax advisory services	1,599	-
Auditor's remuneration – other non-audit services	-	4,676
	<u>-</u>	<u>4,676</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 2023 (2022: €0).

NOTES TO THE FINANCIAL STATEMENTS -continued

11. Employee and Staff Costs

IWA employed an average of 2,138 people in 2023. 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	2023	2022
Average number of people employed (full-time and part-time)	<u>2,138</u>	<u>2,129</u>
Employees by category		
Management	11	10
Central Services	71	69
Fundraising and Charity Shops	39	41
IWA Services - DSP CE Scheme	231	260
IWA Services - all other employees	<u>1,786</u>	<u>1,749</u>

(b) Total staff costs	2023	2022
	€	€
Wages and salaries	53,177,456	50,571,664
Social welfare costs	5,089,918	4,882,644
Statutory redundancy and termination costs	87,224	1,844
Pension costs	<u>529,008</u>	<u>456,458</u>
	<u>58,883,606</u>	<u>55,912,610</u>

(c) Staff remuneration	2023	2022
The number of staff earning basic salaries (excluding the benefits and pension costs outlined below) over €60,000 is:		
Band: €60,000 - €69,999	23	10
Band: €70,000 - €79,999	11	6
Band: €80,000 - €89,999	3	4
Band: €90,000 - €99,999	1	1
Band: €100,000 - €109,999	6	4
Band: €110,000 - €119,999	2	1
Band: €120,000 - €129,999	2	2
Band: €130,000 - €139,999	-	-
Band: €140,000 - €149,999	-	-
Band: €150,000 - €159,999	-	1
	<u>48</u>	<u>29</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 was paid €115,973 in 2023.

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 €1,433,779 in 2023 (€1,305,787 in 2022). 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 €96,467 (2022: €85,346), 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 2023 was €529,008 (2022: €456,458).

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 2023

	Charitable Activities	Cost of Raising Funds	Total Expenditure
	€	€	€
Direct Expenditure	62,765,704	1,433,498	64,199,202
Allocation of support costs	6,334,275	193,531	6,527,806
Total resources expended	69,099,979	1,627,029	70,727,008

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

(b) Governance Costs

	2023	2022
	€	€
External audit	33,825	33,825
Tax Consulting	1,599	-
Reimbursed Directors' expenses	1,340	537
Internal Audit	885	4,425
Other Board of Directors governance costs	30,131	29,820
Annual general meeting and annual accounts	45,752	34,934
	113,532	103,541

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 2023	27,237,571	2,389,632	6,084,121	35,711,324
Additions	335,387	26,536	919,445	1,281,368
Disposals	(4,501)	-	(1,001,808)	(1,006,309)
At 31 December 2023	<u>27,568,457</u>	<u>2,416,168</u>	<u>6,001,758</u>	<u>35,986,383</u>
Depreciation				
At 1 January 2023	15,044,817	2,364,017	4,129,829	21,538,663
Disposals	(4,500)	-	(977,099)	(981,599)
Charge for the year	1,099,776	23,694	739,290	1,862,760
At 31 December 2023	<u>16,140,093</u>	<u>2,387,711</u>	<u>3,892,020</u>	<u>22,419,824</u>
Net Book Value				
At 31 December 2023	<u>11,428,364</u>	<u>28,457</u>	<u>2,109,738</u>	<u>13,566,559</u>
At 31 December 2022	<u>12,192,754</u>	<u>25,615</u>	<u>1,954,292</u>	<u>14,172,661</u>

14. Debtors

	2023	2022
	€	€
Grant and service income receivable	5,141,057	4,668,924
Prepayments and other debtors	317,132	535,388
	<u>5,458,189</u>	<u>5,204,312</u>

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

NOTES TO THE FINANCIAL STATEMENTS -continued

15. Cash and cash Equivalents

(a) Cash and Cash Equivalents

	2023	2022
	€	€
IWA cash and cash equivalents	13,755,041	14,675,252
IWA Branches and Sports Clubs cash and cash equivalents	881,991	824,695
	<u>14,637,032</u>	<u>15,499,947</u>

Total cash and cash equivalents comprise of designated Branches and Sports Clubs of €0.9m (2022: €0.8m), other designated funds of €1.1m (2022: €0.9m), restricted fixed asset funds €1.5m (2022: €1.4m), restricted legacy of €0.3m (2022: €0.3m), deferred income of €3.6m (2022: €5.1m), other restricted funds of €1.5m (2022: €2.0m) and unrestricted operating funds of €5.7m (2022: €5.0m).

(b) Movement in Net Debt

	At 1 January 2023 €	Net Cash Flows €	At 31 December 2023 €
Cash in hand	14,675,252	(920,211)	13,755,041
Cash held by branches and clubs	824,695	57,296	881,991
Total	<u>15,499,947</u>	<u>(862,915)</u>	<u>14,637,032</u>

16. Creditors (amounts falling due within one year)

	2023 €	2022 €
Creditors and accruals	5,729,873	5,692,539
Payroll taxes	1,701,443	1,734,566
Housing Association Sinking Fund (Note 17)	266,999	263,172
Deferred income (Note 18)	3,647,372	5,119,836
	<u>11,345,687</u>	<u>12,810,113</u>

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

	2023	2022
	€	€
At 1 January 2023	263,172	209,172
Utilised during the year	(21,173)	(24,315)
Allocated to fund during the year	25,000	78,315
At 31 December 2023	<u>266,999</u>	<u>263,172</u>

18. Deferred Income

	2023	2022
	€	€
At 1 January 2023	5,119,836	4,418,412
Credited to Statement of Financial Activities	(3,817,970)	(1,849,550)
Deferred during the year	2,345,506	2,550,974
At 31 December 2023	<u>3,647,372</u>	<u>5,119,836</u>

Deferred income relates to: funding advances of €0.7m (2022: €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 €2.4m (2022: €3.6m), 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 (2022: €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 €0.1m (2022: €0.3m) being included in deferred income at year end.

19. Investment

	2023	2022
	€	€
Investments in subsidiary undertaking (at cost):		
Ability Consultancy Training Limited		
Ordinary shares of €1.27 each, at beginning and end of year	3	3
	<u> </u>	<u> </u>

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%

	2023	2022
	€	€
Profit after taxation for the year	-	-
Shareholders' funds at 31 December	<u>1,661</u>	<u>1,661</u>

NOTES TO THE FINANCIAL STATEMENTS -continued

20. Movement of Funds

<i>Current Year</i>	Restricted operating funds €	Unrestricted operating funds €	Designated operating funds €	Total operating funds €	Restricted fixed asset funds €	Total 2023 €
Opening funds at 1 January	1,491,779	5,045,147	1,660,791	8,197,717	13,869,093	22,066,810
Income	64,040,180	6,888,634	712,949	71,641,763	1,196,916	72,838,679
Expenditure	(64,462,017)	(6,264,991)	(250,567)	(70,977,575)	(1,611,818)	(72,589,393)
Transfer from designated funds	98,006	20,149	(118,155)	-	-	-
Transfers to fixed asset funds	-	-	(37,642)	(37,642)	37,642	-
Closing funds at 31 December	1,167,948	5,688,939	1,967,376	8,824,263	13,491,833	22,316,096
Fund balances at 31 December are represented by:						
Tangible fixed assets	-	1,648,279	-	1,648,279	11,918,280	13,566,559
Financial assets	-	3	-	3	-	3
Debtors	-	5,406,274	-	5,406,274	51,915	5,458,189
Cash at bank and in hand	5,388,496	5,759,522	1,967,376	13,115,394	1,521,638	14,637,032
Liabilities	(4,220,548)	(7,125,139)	-	(11,345,687)	-	(11,345,687)
Total net assets	1,167,948	5,688,939	1,967,376	8,824,263	13,491,833	22,316,096

NOTES TO THE FINANCIAL STATEMENTS -continued

20. Movement of funds- continued

Prior Year	Restricted operating funds	Unrestricted operating funds	Designated operating funds	Total operating funds	Restricted fixed asset funds	Total 2022
	€	€	€	€	€	€
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)
Transfers 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	1,491,779	5,045,147	1,660,791	8,197,717	13,869,093	22,066,810
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	1,491,779	5,045,147	1,660,791	8,197,717	13,869,093	22,066,810

NOTES TO THE FINANCIAL STATEMENTS -continued

21. Income from State Sources

Irish Wheelchair Association received income in 2023 from the following State sources:

Source of Income	Description	Term	€
HSE North West	Section 39 Services	Annual	6,196,712
HSE West	Section 39 Services	Annual	6,646,067
HSE Mid West	Section 39 Services	Annual	4,174,977
HSE South	Section 39 Services	Annual	5,050,959
HSE South East	Section 39 Services	Annual	6,665,676
HSE Dublin South East	Section 39 Services	Annual	2,112,431
HSE Dublin South West	Section 39 Services	Annual	2,810,861
HSE Midlands North East	Section 39 Services	Annual	8,328,755
HSE Dublin North	Section 39 Services	Annual	16,618,576
Total HSE Income			58,605,014

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	64,636	13,945
Dept of Social Protection	CE Scheme Cork	3- year rolling	65,379	-
Dept of Social Protection	CE Scheme Kerry	3- year rolling	419,366	65,222
Dept of Social Protection	CE Scheme Dublin	3- year rolling	414,101	69,955
Dept Of Social Protection	CE Scheme Mayo Galway	3- year rolling	182,816	35,755
Dept Of Social Protection	CE Scheme Sligo Donegal	3- year rolling	423,765	82,368
Dept Of Social Protection	CE Scheme Kilkenny	3- year rolling	129,111	6,602
Dept Of Social Protection	CE Scheme Kildare	3- year rolling	698,001	120,902

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	413,103	67,470
Dept of Social Protection	CE Scheme Wicklow	3- year rolling	64,059	13,107
Dept of Social Protection	CE Scheme Waterford, Wexford, South Tipperary	3- year rolling	609,185	117,724
Dept Of Social Protection	CE Scheme Midlands	3- year rolling	564,265	96,049
Dept of Social Protection	Employment Support Scheme	Annual	86,002	-
Dept Of Social Protection	Dormant Accounts Programme – Measures to Support the Employment of People with Disabilities	28 Month 2021-2023	129,845	4,808
Dept of Rural and Community Development	Pobal Community Services Programme: Gilbert Centre	5-Year 2023-2028	32,655	5,637
Dept of Rural and Community Development	Pobal Scheme to Support National Organisations	3-Year 2022-2025	80,088	8,518
Dept of Rural and Community Development	Pobal Community Centres Investment Fund	14 Month 2022-2024	259,591	-
Dept of Health	National Lottery Funds	Once- Off	41,290	-
Dept Of Health	HSE Capital and Community Grants	Once- Off	549,682	-
Dept of Health	HSE Capital & Estates, Energy Minor Capital Fund	Once- Off	99,227	-
Dept of Transport, Tourism & Sport	Sport Ireland – Core Funding	Annual	330,000	-
Dept of Transport, Tourism & Sport	Sport Ireland – Core Funding Bonus	Once- Off	-	30,000
Dept of Transport, Tourism & Sport	Sport Ireland – Special Events	Once- Off	-	5,255
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Equality Diversity & Inclusion	Once- Off	-	45,000
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Local Disability Sports Fund	Once- Off	-	60,000
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Her Moves	Once- Off	-	10,800

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 Athlete Support Package	Once- Off	-	24,000
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	10,164	-
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) SIDP Capital	Once- Off	7,180	-
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Volunteer Supports	Once- Off	13,544	25,469
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Youth Leadership	Once- Off	26,123	-
Dept of Transport, Tourism & Sport	Sport Ireland – Women in Sport	Once- Off	42,231	29,487
Dept of Transport, Tourism & Sport	Sport Ireland – C19 Supplementary Support Scheme	Once- Off	109	-
Dept of Transport, Tourism & Sport	Sport Ireland - EWOS European Week of Sport	Once- Off	5,935	-
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Aspire Grant 2022	Once- Off	25,470	1,150
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Diversity and Inclusion	Once- Off	38,470	11,530
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Sport For All	Once- Off	36,292	15,708

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	20,000	80,000
Dept of Transport, Tourism & Sport	Sport Ireland – C19 National Teams Programmes	Once- Off	100,000	-
Dept of Transport, Tourism & Sport	Sport Ireland – Paralympics Ireland Coach Support Package	Once- Off	-	5,000
Dept of Transport, Tourism & Sport	Sport Ireland – Paralympics Ireland Dubai 2023	Once- Off	31,179	3,821
Dept of Transport, Tourism & Sport	Sport Ireland – Research Project	Once- Off	-	15,000
Dept of Transport, Tourism & Sport	Sport Ireland – C19 Indoor Sport Fund	Once- Off	10,191	6,009
Dept of Rural and Community Development	CLAR Programme	Once- Off	346,910	
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / KCETB / Reach Grant	Once- Off	23,880	
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / KWETB / Reach Grant	Once- Off	25,438	
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / CETB / Reach Grant	Once-Off	7,665	

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 2023 was €529,008 (2022: €456,458).

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:

	2023	2022
	€	€
Financial Assets at amortised cost		
Grant and service income receivable	5,141,057	4,668,924
Cash and cash equivalents	<u>14,637,032</u>	<u>15,499,947</u>
	2023	2022
	€	€
Financial liabilities at amortised cost		
Creditors and accruals	<u>5,729,873</u>	<u>5,692,539</u>

25. Financial Commitments

Capital Commitments

At 31 December 2023, the company had entered into contracts for the construction or purchase of properties and buses amounting to €474,947 (2022: €923,570).

Operating lease rentals

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

	2023	2022
	€	€
Due within one year	816,814	732,856
Due between two and five years	1,368,303	1,084,726
Due after five years	<u>174,950</u>	<u>7,872</u>
	<u>2,360,067</u>	<u>1,825,454</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 €5,410,550 (2022: €5,703,273) at 31 December 2023. 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 €8,311,313 (2022: €9,077,730) at 31 December 2023.

27. Subsequent Events

In October 2023 IWA employee representative bodies reached an interim agreement with the Department of Children, Equality, Disability, Integration and Youth and the Department of Health regarding pay increases for employees. The talks were facilitated at the Workplace Relations Commission and resulted in the following interim agreement:

- An increase of 3% from 1 April 2023
- An increase of 2% from 1 November 2023
- An increase of 3% from 1 March 2024.

In February 2024 Irish Wheelchair Association received interim funding to enable the partial payment of 2023 arrears to employees. The level of funding being received was not known until post year end and it has not been recognised in 2023.

The organisation awaits funding to fully implement the pay awards for employees and to make a final arrears payment to employees.

28. Approval of Financial Statements

The financial statements were approved by the directors on 11 April 2024.

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 2023

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**

	2023
	€
Traded income	78,278
Pobal CSP grant funding	32,655
Other non-traded income	116,324
Total Income	<u>227,257</u>
Pobal CSP salaries	41,942
Other operational expenditure	173,460
Total Expenditure	<u>215,402</u>
Net Surplus	<u>11,855</u>



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