



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 2024

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

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Irish Wheelchair Association

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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 10 April 2025 are as follows:

President:	Jonathan O'Grady	
Chairperson:	Dermot Murphy	
Vice Chairperson:	Peter Smyth	
Honorary Secretary:	Ann Marie Connolly	
Honorary Treasurer:	Laura McDermott	
Board Members:	David Barry	Retired 17 May 2024
	Sean Bresnan	
	Andrea Butterly	Appointed 6 January 2025
	Michelle Byrne	
	Carmel Creaven	Retired 18 April 2024
	John Fulham	Appointed 17 May 2024
	Fergal Goodman	Appointed 6 January 2025
	Padraic Hayes	
	Sean Hosford	Appointed 6 January 2025
	Martin Kelly	
	Anne-Marie Mullins	Appointed 6 January 2025
	James McCarthy	
	Iqura Naseem	
	Donal Sands	Retired 10 July 2024
	Mike Webster	Retired 31 December 2024

I.W.A. COMPANY LIMITED BY GUARANTEE

Operating under the registered name of Irish Wheelchair Association

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

Patron: Michael D. Higgins, President of Ireland

Chief Executive Officer: Ann Marie O'Grady

Senior Management Team:

Mildred Carroll	National Director for Community Supports
Tony Cunningham	National Director for IWA Funded Services
Jason Denman	Director of People & Development (Commenced 20 th January 2025)
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 & Safety
Aidan Stacey	Commercial Development Director

Company Secretary: Sam Toland

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

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

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

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

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

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

DIRECTORS' REPORT

The directors present their report and financial statements for the year ended 31 December 2024.

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 (UNCRPD), 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.

2024 - A YEAR IN REVIEW

It's safe to say that IWA's value of courage shone throughout 2024. Our local and national election campaigns were a true showcasing of the strength of IWA's membership when we come together as one. Across the country, politicians turned up to our ten hustings to hear our voice and hear the change we need to see at a local and national level. As a result, we saw an increase in the awareness of the key issues affecting people with disabilities along with key issues facing the disability sector amongst public representatives. In particular, the issue of pay parity for Section 39 organisations, including IWA, and addressing the inadequate funding levels were raised as parliamentary questions and put to the Ministers in Dáil Éireann. Both these issues, when resolved, will provide more security for our members and employees as they will reduce staff turnover and help address vacancy gaps which in turn will allow us to grow our services.

To further support the organisation's vision for a truly inclusive society where people with disabilities enjoy equal rights, choices and opportunities in how they live their lives, we joined a coalition of ten other organisations in backing a Seanad Candidate so that the voice of people with the lived experience would be heard from within Leinster House. We were delighted and very proud that, IWA's Advocacy Manager, Joan Carthy was selected as the independent candidate backed by the full coalition. Whilst this campaign was not successful in getting the candidate elected to the Seanad, it has reinforced the critical need for consultation with people with disabilities at a policy level.

Despite all the noise at a political level, it was encouraging to see that our community centres continue to thrive at a local level. Two centres celebrated significant milestones. During 2024 the team in Kilkenny celebrated the reopening of our Community Centre at Claddagh Court and our Carmel Fallon Centre in Clontarf celebrated their 20th Anniversary. Both the Fitness Inclusion Project and the School Leavers Programmes continued to grow and evolve driven by our members' goals. The Fitness Inclusion Project had much to celebrate as they picked up the award for Best Healthcare Initiative at the Irish Healthcare Centre Awards.

The summer was dominated by the outstanding performances of our athletes at the 2024 Paralympics Games in Paris. Of the 35 athletes who represented Ireland at these Games, we were immensely proud that nine of these athletes were IWA members. They are Ellen Keane and Nicole Turner - Para Swimming; Mary Fitzgerald and Shauna Bocquet - Para Athletics; Kerrie Leonard - Para Archery; Colin Judge - Para Table Tennis; Britney Arendse - Para Powerlifting; Katie O'Brien and Tiarnán O'Donnell - Para Rowing. All have competed at home and abroad with great distinction representing Ireland and IWA Sport for many years and we congratulate them on their success in Paris as well as inspiring the next generation of Paralympians at home.

As an organisation built on and for people, we are indebted to our committed employees and volunteers around the country. It is their belief in the mission, vision and values of Irish Wheelchair Association that drives the organisation forward and makes it a great place to work. As a mark of recognition of this, we were honoured to not only retain our position on the top ten of the Sunday Independent's Ireland's best employers list but to move up three places from seventh to fourth place. Our Board and Senior Management Team continue to strive to do all that we can to look after our employees and ensure that policies and values are lived at all levels.

Whilst some areas within IWA were marred with recruitment challenges, I am constantly in awe of the resilience of our employees who continue to deliver an excellent service ensuring that our members live a life full of choice and opportunity.

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**

Our Association's Assisted Living Service (ALS) is arguably the most important service we provide as it supports people to remain living independently in their homes and engaged in their communities.

IWA's ALS is designed to empower the individual receiving the service by giving them choice and control over the supports they wish to receive. The person directs the personal assistant, based on their needs from a range of agreed/identified supports. These can include a wide range of activities like personal care, shopping, education, employment, social activities, holidays and spontaneous activities such as going for a coffee or visiting friends. These supports are provided in conjunction with the person to maximise their independence and autonomy.

The service is provided by a professional team of staff across 26 counties, delivering services 365 days a year. Our committed and dedicated personal assistants are trained, Garda vetted and are supported to engage in continuous learning, helping them to stay up to date with the varying needs of the people they support.

Recruitment and retention of staff in the healthcare sector has been a significant challenge throughout 2024. This has impacted Irish Wheelchair Association's ability to commence new services and, in some cases, sustain current service levels. We continue to lobby for pay parity for our employees on the grounds of equality and fairness. Pay parity will also have a positive effect on our members as it will reduce the risk of a personal assistant leaving IWA to work for a public sector competitor due to the difference in salary. While the increase in salary secured through the Workplace Relations Commission process was very welcome in 2024, it is imperative, for service continuance, that there are further positive developments in relation to pay parity in 2025.

- **Community Supports**

IWA operates community support services through a network of 65 full-time, part-time and outreach Community Centres around Ireland. All services and support are person-centred, providing a range of education, social, recreation and personal development opportunities, as well as support to members in community settings. The services provided include independent living support and accommodation.

IWA community centres provide rehabilitative training, school leaver services, and a range of activities for young adults within and outside of Irish Wheelchair Association settings. IWA community centres operate as local hubs providing activities, programmes, and outings for our members, and also provide facilities for meetings, activities, HSE shared learning days and accessible locations for local interest groups to meet.

In 2024, several IWA community centres faced service continuance challenges due to staff shortages and this resulted in some in-centre activities being curtailed and replaced with outreach services, online activities and home visits. In 2024, 86,420 days of in-centre Day Service and School Leaver Services (2023 – 76,102 days) were delivered to 1,593 individuals (1,332 - Day Services; 261 - School Leaver Service).

- **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. A fourth location in Cork, the Carrigaline Court Hotel Service was operational to October 2023, as a once-off initiative in partnership with the HSE, and this was not operational in 2024. In 2024 we provided 645 holiday breaks to members equating to 2,546 nights.

- **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, we encourage participation in sports for children and adults from the age of five upwards, at all activity levels. We also support high-performance athletes nationally and internationally.

At local community level, IWA Sports Clubs ran a range of sports programmes throughout the year. One of the highlights was the establishment of a new children's multi-sport club in Limerick – a huge welcome to the Treaty Rollers. Additionally, similar pilot programmes were rolled out in Waterford, Wexford and Balbriggan. To support the running of these essential club programmes, we were delighted to secure funding from Sport Ireland Dormant Accounts Local Disability Fund which we distributed to our club and section network. We would like to thank the many partner agencies that helped us deliver these programmes including Local Sports Partnerships, Athletics Ireland, Weightlifting Ireland, Basketball Ireland and many more.

The follow-on from grassroots participation at club level is to provide a pathway for our athletes to compete at their level and to sustain their involvement in sport. Our home programme of events and competitions delivered six senior Wheelchair Basketball competitions along with the Junior Wheelchair Basketball Blitz programme, Irish Wheelchair Rugby League, Para Athletics Grand Prix, competitions and Para Powerlifting National Championships series.

Key achievements in Wheelchair Basketball saw Rebel Wheelers win the National Cup, League and Paddy Byrne Cup, South East Swifts win the League Shield and Greene Walsh Cup and North East Thunder win the Larkin Cup. Laois Lions won the Irish Wheelchair Rugby League and there were many individual winners in Para Athletics and Para Powerlifting. Well done to clubs and athletes on their achievements.

At performance level, our IWA Sport National teams were supported by Sport Ireland Special Projects funding and Paralympics Ireland High Performance funding to compete at major qualification competitions including World Para Powerlifting Cups in Dubai and Georgia, the Women's Cup in Paris in Wheelchair Rugby and the Celtic Cup, Great Britain Women's League and the Porto Cup in both Women's and Men's Wheelchair Basketball.

Undoubtedly, a highlight of 2024 saw ten IWA Sport members compete at the Paralympic Games in Paris, which ran from the 28th August to the 8th September. Since the first Games in 1960, IWA has had a strong involvement on each Irish Paralympic Team and this was also the case last summer.

Of the 35 Team Ireland athletes competing at the 2024 Paralympic Games, we are very proud to have ten IWA members in that mix, they are:

- Ellen Keane (Dublin) and Nicole Turner (Laois) Para Swimming
- Mary Fitzgerald (Kilkenny) and Shauna Bocquet (Galway), Para Athletics
- Kerrie Leonard (Meath), Para Archery
- Colin Judge (Dublin), Para Table Tennis
- Britney Arendse, (Cavan), Para Powerlifting

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- Katie O'Brien (Galway), Tiarnán O'Donnell (Limerick), Para Rowing
- Jodie Waite represented Team GB in Women's Wheelchair Basketball

Huge congratulations to each of the athletes who did us proud and have helped inspire the next generation of athletes. We would also like to acknowledge the many IWA Sport Volunteers who have played a role in supporting and coaching the athletes for many years.

An essential part of what we do is to provide training to our volunteers to support them in their roles with our specific sports. With the support of Dormant Account Volunteer Support funding, there was a 12% increase in Volunteer training from 2023, with 132 participants undertaking training in Coach Education (35), Officials Training (30), Safeguarding 1 (52), Anti – Doping Education and Youth and Adult Leadership (15). Thank you to each volunteer that commits to learning and development training year on year.

Funding received through the Sport Ireland Research Fund, enabled us to commission consultants Instinctif Partners to quantify the number of people in Ireland who use wheelchairs. We undertook this research because this data is not currently readily available. We believe data on the number of wheelchair users in Ireland should be centrally and publicly available as outlined in Article 31 of the UNCRPD. This would enable policymakers to make informed decisions regarding funding in the public, community and voluntary sectors and would support wider policy decisions to address gaps in meeting the needs of wheelchair users. This report will be published in early 2025.

Finally, we would like to acknowledge and thank Sport Ireland for their continued support for new and existing initiatives through core funding, Women in Sport funding, Special Projects funding and Dormant Account funding which are outlined in Note 22 of the financial statements.

- **Housing**

Irish Wheelchair Association is an approved housing body (AHB) under Section 6 of Housing (Miscellaneous Provisions) Act, 1992. In 2024, IWA celebrated 40 Years as an AHB having first been recognised on 17th September 1984.

We continue to provide 51 wheelchair liveable and affordable homes and individual supports, to tenants in Dublin, Kilkenny, Carlow, Tipperary, Mayo, Roscommon, and Galway. This support now includes an out of hours housing maintenance service where tenants can report repair and maintenance issues in the evening, at weekends and on public holidays.

In 2024, IWA commissioned an independent stock condition survey of its housing portfolio, and this report will guide the development of a multi-year maintenance programme and financial plan in 2025.

Assistive technology in IWA homes continues to enable members to live independently. Our partners at Chadwicks Group supplied a range of building materials which supports the upkeep of our housing portfolio nationally. Significant donations from Chadwicks included gas heating boilers, paint, and laminated flooring with numerous projects agreed for 2025. We extend our thanks and appreciation to Chadwicks.

Housing Supports

IWA continued to support members and people with disabilities with their unique housing queries and concerns, lobbying Local Authorities and other government agencies as required. We offer information and advice on applying for social housing, applying for medical priority for social housing, applying for housing adaption grants and appealing decisions on social housing refusal.

We continue our collaborations with the Housing Agency, National Disability Authority, Irish Council for Social Housing and Health Service Executive furthering the housing rights of people with disabilities, with a focus on wheelchair liveable housing. Following a review of The Report of the Housing Commission, IWA collaborated with Threshold, Alone, IBEC, Simon, Oakley Housing, and the Irish Council for Social Housing in providing feedback to the Department of Housing, Local Government and Heritage.

IWA's Think Ahead, Think Housing campaign continues to encourage and support people with disabilities to consider their future housing requirements and apply to their local authority for social housing. As part of IWA's Community and Engagement week, we held presentations on housing to members, staff, and volunteers in IWA Community Centres.

IWA also continued to be represented by staff and members on 29 of 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. We collaborated with Cluid Housing on the inclusion of Universal Design Homes design in their design guide, working towards delivering more wheelchair liveable homes.

The videos from our "Home Truths: Because everyone deserves a place to call home" campaign were used to highlight the issues facing wheelchair users when applying for social housing. In 2024, the campaign won a Healthcare award for Best Use of social media. IWA was nominated for a Chartered Institute of Housing award for "It Takes a Village to Raise a Child" which highlights the wide range of services required to support an individual to live independently after a car accident.

- **Accessibility**

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

Promotion of the IWA Best Practice Access Guide 4th Edition & IWA Great Outdoors A Guide to Accessibility Guidelines was one of the Access department projects for 2024. Key stakeholders were identified, and guidelines were issued to 1,798 engineers, architects, developers, and local authorities during the project.

National Standards Authority of Ireland (NSAI) Expert Working Groups

IWA continued to participate in expert working groups established by the National Standards Authority of Ireland (NSAI). The working groups are developing 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)

A review of the Disabled Action Groups (DAG) pilot was completed in 2024, involving comprehensive consultation with members and local employees. The main finding of the review was that while the pilot was a positive experience, individual groups would require intensive supports to continue. Some members of the DAGS indicated an interest in staying engaged with the Access and Advocacy departments and the Portlaoise group decided to continue to work as a group with the local community on access issues.

Local Access Groups

IWA's Local Access Groups continue to be supported by the National Access Programme Manager as they identify and address access issues in their respective communities, engaging with relevant stakeholders and influencers for change. IWA plans to expand the network of groups where there is an interest from members and capacity within the local services. Membership of these groups includes disabled people, family members, 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 the great outdoors. IWA is also represented on many external local access groups nationally.

- **Transport**

Irish Wheelchair Association has a nationwide accessible bus fleet which increased to 134 in 2024 (2023: 128) buses operating nationwide. The fleet provides essential transport services for our members participating in a wide range of activities. We continued to make significant investment in updating our fleet and purchased an additional 11 new buses in 2024, a total of 82 new buses have now been purchased in the last 5 years.

Operating nationwide, the Motoring Advice, Assessment, and Tuition Service (MAATS), offers motorists with disabilities the opportunity to learn or to return to driving. This service enables people to live in a fully independent manner. In 2024, the service provided 1,799 (2023: 1,793) lessons to 342 (2023: 324) students and assessed 542 (2023: 515) clients and 19 students passed the driving test (2023:33).

A driver training vehicle for drivers who are power wheelchair users was purchased and is the only training vehicle of its type in the country. Very significant progress was made in streamlining MAATS administrative processes with the introduction of electronic devices to record all nationwide assessment and driving tuition activities.

- **Communications**

Objectives set out under the Identify and Profile section of our Strategic Plan continued to be a key focus for our communications department. There was a significant increase in the growth, enhancement and expansion of our impact stories to bring diverse voices representative of our membership, those with the lived experience to the forefront. In a year that was dominated by both the local and general elections, IWA used these as key opportunities to bring members together to have their voices heard. There was also an 8% increase in our national media coverage including much sought-after TV coverage surpassing the previous year and enabling us to reach more people with our messaging. Maintaining and building on media relationships at both a local and national level continued throughout the year with much success and this objective will continue to evolve and support the proactive pitching of campaigns and stories which in turn help with our political and societal objectives for a more inclusive society for people with disabilities. We are also making good progress on our brand target to enhance public trust to 75% by the end of 2025. We currently sit at 72% which is up from 68% at the time of launching the strategic plan in 2022.

Supporting and increasing meaningful two-way communication with IWA's members along with a focus on delivering high-quality, relevant and interesting content has led to a 10% increase in our online engagement and our current online community stands at just over 47,000 people. This gives us further opportunities to communicate and gain insights while also furthering our identify and profile objectives. Overall, the communications department continues to embed itself across the organisation building positive relationships and supporting the organisation in achieving its objectives.

- **Advocacy**

2024 was a hugely important and very busy year for IWA advocacy. With Local, European and General election campaigns, the launch of our "Getting Nowhere" Transport Policy and delivering our Pre-budget submission, IWA helped put people with disabilities at the centre of political debate. Our strategy aims to amplify the voice of our 20,000 strong members, and we ensured that key issues for people with disabilities were brought to candidates and the voting public's attention.

108 election meetings were held with 936 members, which fed directly into IWA's election manifesto. In addition, we held 13 election hustings with 105 candidates and a very engaged membership, putting candidates through a rigorous questioning. The advocacy team hosted the Election Commissioner for our members to improve their knowledge of their rights as voters. IWA's Seanad nominee, Joan Carthy,

secured support from another ten nominating bodies and ran as an independent social sector candidate. While unsuccessful, Joan's campaign had a significant impact with the local Councillors.

Despite the workload, the team facilitated six self advocacy training courses for 44 participants while our Disability Awareness in Schools & Youth programme continued with 54 schools visited.

IWA completed our submission on the National Disability Strategy, Green Paper on Disability Reform, two submissions to the National Disability Authority and continued our work on the Taxi Advisory Committee of the National Transport Authority. The team closed out the European Erasmus+ programme with Associacao Salvador of Portugal and hosted four drama engagement member sessions in conjunction with Disability Federation of Ireland.

IWA's National Rehabilitation Hospital Liaison Officer was recognized for his contribution to disability rights, being awarded the Peter Norman Humanitarian Award for Sport by the Australian Embassy in Dublin.

- **Fundraising and Social Enterprises**

Shop performance remained under pressure with the overall contribution continuing to fall during 2024. A comprehensive review of the retail network of 14 shops was completed in the final months of 2024. As a result, a redundancy and divestment process for nine of the shops was commenced by the board in December 2024.

Fundraising performance significantly improved in 2024, with all areas growing, particularly corporate income with an important once-off donation from Ulster Bank of €0.4m. A new partnership with FreeNow was established, while strong partnerships continued with PepsiCo Ireland and Viatrix. Our long-standing relationship with Chadwicks continued to strengthen, particularly with in-kind donations. Legacy income grew year on year. The team continued to develop the customer relationship management CRM database with support from Information Technology team and roll out commenced in December 2024.

- **Focus on Quality**

IWA Quality department underpins Irish Wheelchair Association's commitment to excellence. We work in partnership with all departments and our newly appointed Quality, Safety & Assurance Committee, 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 audits and the verification of our standards and continuous improvement through audit and assessment. In 2024, we deferred our Q Mark Quality Assurance Audit, utilising our resource effort to focus on three main projects, HIQA Readiness, Document Control System, and Internal Quality Audits.

- **Volunteers**

In 2024 we continued to see dedication and enthusiasm from our volunteers. Our volunteers remain the cornerstone of our organisation, providing support on everything from administration to frontline support in sports, retail, community services and local branches and sports clubs. During 2024 we streamlined IWA's volunteer data management processes.

The Branch National Consultative Forum took place in November and was successful in bringing together ten branches, over 40 volunteers and members, alongside key leadership including the CEO, COO, and four Board Members. Interest in volunteering with IWA remained strong, with 121 new applications received in 2024. Among them over 100 commenced their roles across various areas of the organisation.

We remain focused on further strengthening our volunteer programme, improving administrative efficiencies, and enhancing support for branches and volunteers alike. IWA's Volunteering Department operates in accordance with 13 recommendations following on from our Volunteer Strategic Review which was approved in February 2024.

- **Climate Action**

In September 2024 IWA Board approved the revised Irish Wheelchair Association Climate Action Road Map which sets out our ongoing commitment to meaningfully contribute to the Government's carbon footprint reduction targets.

All public bodies must achieve a 51% reduction in energy-related greenhouse gas (GHG) emissions and a 50% improvement in energy efficiency by 2030.

In late 2024, supported by the HSE, IWA commenced the recruitment process for a full time 3 year National Energy & Sustainability Manager with a view to onboarding in early 2025. This role will play a key part in supporting our annual monitoring and reporting commitments to the SEAI.

In a further demonstration of our commitment in this area we continue to provide:

- Eco Driving training to staff nationally.
- Avail of training through the SEAI Energy Academy which helps us work towards improving our knowledge and competence in achieving our obligations.
- Upgraded LED Energy lights at IWA's Community Centre, in Clonakilty, Co Cork.
- Electricity Smart Meter installations began across our housing portfolio which will provide improved energy efficiency by reducing consumption and allows tenants to control their energy usage.

IWA Property Portfolio

A HSE funded Building Fabric Assessment of IWA's Community Centre in Tuam, Co. Galway was completed to inform planning of future energy upgrades to the building.

An additional School Leaver premises was identified in Waterford with fit out to A Rated Energy level in 2024. This premises was opened and commenced service delivery in early 2025.

Strategic Plan

Strategic Plan 2022-2025

Delivering on our Strategy: Progress in 2024

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.

Oversight of IWA's Strategy is undertaken through Project Management Office (PMO). Significant progress continued throughout 2024, with PMO embedded across the organisation, allowing continuous improvement in reporting and measurement against project delivery, project prioritisation, and celebration of organisational wins. All projects/programs of work are linked back to IWA Strategic Objectives and Actions where relevant and are a real-time source of information on key deliverables, status updates on projects, and progress on achieving the organisations strategic goals.

Summary

At 31st December 2024, IWA has identified 311 projects under Our Strategy in Action (2023: 290). The projects are weighted, depending on their size and at the end of December 2024, 187 projects have been fully completed (2023: 128). The remaining projects are either in progress, scheduled for 2025, or to be commenced.

At 31st December 2024, based on weighting, the organisation has completed 68% of projects against a target of 73% over the life cycle of the Strategy (2023: 42% complete against a target of 45%). All projects are prioritised using the categories of Priority 1, Priority 2 and Priority 3, to support focus and report to IWA Board. At the end of December 2024, there are 65 Priority 1 Projects, which based on weighting, are 79% complete against a target of 73% over the life cycle of the Strategy (2023: 55% complete against a target of 50%).

The largest number of Priority 1 Projects fall under the Strategic Objective of Financial Prosperity which is aligned with our annual challenge of financial sustainability in an environment of increasing costs with static funding levels.

While the volume of projects under the Strategic Objective of Culture is lowest, the organisation recognises that our Vision, Mission and Values are deeply rooted and already lived daily across the organisation, which is something we strive to protect.

The % KPIs for Business Processes & Technology are lower when compared to other Strategic Objectives, but it should be noted that the weighting in this category is the second highest and demonstrates the significant digital transformation underway as part of our ICT (Information, Communications and

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Telecommunications) Strategy. It should also be noted that the Strategic Action “Replace legacy processes and deliver innovative solutions with new infrastructure which is secure and integrated to create efficiencies that will deliver ROI” has had the highest volume of work completed to date making up 15% of the 68% complete.

A number of projects were deferred under People and Business Processes & Technology to enable available resources to focus on WRC Implementation, and to enable implementation of the second major digital transformation programme, HRIS (Human Resources Information system).

As IWA moves into the final year of Strategy 2022-2025, planning has commenced on future strategy, and the organisation is looking forward to building on the work already achieved as part of the current strategy.

IWA Strategic Actions Dashboard

IWA Strategy 2022-2025								
People are at the heart of everything that we do - 31 December 2024								
	Culture	Advocacy	Services	People	Financial Prosperity	Business Processes & Technology	Identity & Profile	Total
No. of Projects	12	47	79	29	44	75	25	311
No. Projects Complete	8	33	45	19	27	39	16	187
% Work Complete	79%	75%	70%	73%	72%	59%	62%	68%
Target to Date	73%	73%	73%	73%	73%	73%	73%	73%
No. of Priority 1 Projects	0	9	6	1	31	12	6	65
% Work Complete	0%	79%	83%	100%	78%	75%	83%	79%
Target to Date	73%	73%	73%	73%	73%	70%	73%	73%

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	2024 Deliverables Status	Key Achievements 2024/ 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. This informed the “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.	3/6 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.

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Increase our engagement with members and service users to build on our historical core ethos as a Disabled Person’s Organisation.	19/26 complete	Review and report undertaken on the Disability Action Groups to determine next steps; six Self Advocacy training programmes complete; monthly membership Spoke Out E-newsletters issued; 8 Sports International Competitions supported.
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	IWA is preparing a written submission to support World Health Organisation in assessing Ireland’s capacity to provide assistive technology.
Actively lobby to achieve a demand-led funded model of service delivery and to support the rights and choices of people with disabilities.	3/3 complete	Highly successful Local and European Election campaign (10 Hustings: attended by 72 candidates, Community Engagement: 108 sessions, 936 attendees feeding into local election manifesto) and General Election Campaign (5 Hustings: attended by 33 candidates; met with 30 TD’s/Senators for pre-budget lobbying; launch of online campaigning tool through the IWA Website).
Actively campaign to raise public awareness regarding the rights of people with physical disabilities, aligned to UNCRPD.	5/6 complete	Public Transport campaign “Getting Nowhere” launched with 35 TD’s/Ministers/Senators in attendance. Optional Protocol to the UNCRPD came into effect November 2024. This is a milestone in the recognition of the human rights of disabled people in Ireland. It means that people with a disability can make individual complaints to the UN if they feel their rights are not being met by their Government.
Work with partners on research initiatives to influence public policy.	0/1 complete	IWA research project funded by Sport Ireland on the number of people in Ireland with physical disabilities completed and due for launch in Q1 2025.

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	2024 Deliverables Status	Key Achievements 2024/ Update
Define and develop IWA’s Impact Metrics across all services.	1/2 complete	Significant progress during 2024 on KPI reporting for all services.
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.	12/19 complete	Fitness Inclusion Programme and Home Truths campaign awarded at the Irish Healthcare Awards. IWA supported 10 athletes in Paralympics 2024, with two silver medals achieved in swimming.

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		<p>95 individuals supported with housing queries and advocating to Local Authorities on their behalf.</p> <p>64 Home Competitions supported through IWA Sport.</p> <p>Organised the annual Run and Roll Race with over 560 participants.</p>
<p>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.</p>	15/25 complete	<p>Submission to Housing Agency on Social Housing Allocations Policy.</p> <p>IWA represented on 29 Local Authority Housing & Disability Steering Groups.</p> <p>Access Guidelines promotion: received 710 acknowledgements from developers.</p> <p>Completed a review on Disability Action Groups for next steps.</p>
<p>Prioritise the unmet needs and wishes of disabled people to lobby for additional services and to inform our advocacy campaigns in accordance with UNCRPD.</p>	1/1 complete	<p>Communications, advocacy, and service operation teams completed an engagement process with service users and members, receiving over 300 survey responses, which has driven IWA advocacy focus over the life of the strategy.</p>
<p>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.</p>	0/1 complete	<p>This is a potential 2025 deliverable, reflecting on our advocacy campaigns, strategic reviews, and progress on our strategic actions. This will also inform the planning of the future IWA Strategy.</p>
<p>Retain and expand external Quality Accreditation across all IWA services.</p>	3/6 complete	<p>In 2024, IWA deferred the Q Mark Quality Assurance Audit, utilising resources to focus on three main projects: Document Control System (complete), HIQA Readiness and Internal Quality Audits (in progress).</p>
<p>Prioritise and conduct strategic reviews of five key services to assess financial and operational viability and fitness for purpose.</p>	5/11 complete	<p>School Leavers Strategic Review and Volunteer Programme Strategic Review complete, some recommendations implemented during 2024 and further planned for 2025.</p>
<p>Define IWA's role in housing.</p>	2/3 complete	<p>Options appraisal (Phase 1) completed to consider IWA's current and future role as an Approved Housing Body.</p> <p>Independent Stock Condition Surveys completed on IWA Housing stock.</p>
<p>Define IWA's role in property ownership and management.</p>	6/11 complete	<p>New premises opened in Fethard in 2024, and Waterford in early 2025 for School Leavers Programme. Fire and electrical upgrade project completed on Kilkenny Community Centre.</p>

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	2024 Deliverables Status	Key Achievements 2024/ Update
Ensure ongoing consistency of employment contract terms.	4/5 complete	In May 2024, Irish Wheelchair Association was named Ireland’s 4th best employer across all sectors (up three places from 7th in 2023), also named best healthcare and best charity employer (Sunday Independent/Statista Best Employer Survey).
Retain and improve our Keep Well Mark accreditation.	6/10 complete	Based on 8 pillars - Audit every second year, with interim reviews on the years in between. Interim Review deferred to 2025, due to prioritisation of HRIS (Human Resources Information System) programme of work.
Work with others to achieve reinstatement of the link with HSE pay rates.	1/2 complete	Successful implementation of the WRC Agreement. IWA, in partnership with other Section 39 agencies, IBEC and in collaboration with unions, has continued to lobby government and funders for full pay alignment with public sector workers.
Develop succession planning programme to prepare candidates for management and Board roles.	4/6 complete	Leadership Forum development - multi-annual programme. Senior Management Team Leadership Programme completed.
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	One IWA programme supported seven projects across six directorates with 20 participants. Project Management User Group operational, with the PMO Framework and IWA Projects Portfolio extended to an additional eleven employees.
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 2024. Action spans life cycle of the strategy.
Identify opportunities across all services for volunteers to contribute to the work of IWA and recognise and evaluate the positive impact of their contribution.	1/1 complete	Social Media campaign to highlight IWA Volunteers aligned with National Volunteering week. Recommendation identified through the Volunteer Programme Strategic Review in progress.
Build the capability and capacity of our staff and volunteers in volunteer	1/1 complete	Survey completed with IWA volunteer managers and report generated. IWA

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management.		Volunteer Manager Training Modules agreed in collaboration with Volunteer Ireland. Recommendation for Phase 2 identified through the Volunteer Programme Strategic Review.
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Strategic Objective		
Financial Prosperity: IWA ensures its long-term financial prosperity in order to secure its fiscal autonomy		
Strategic Action	2024 Deliverables Status	Key Achievements 2024/ Update
Maintain long term sustainable and mutually beneficial relationships with all customers and vendors.	24/35 complete	Collaborative and partnership approach ongoing with HSE, Sport Ireland, Department of Social Protection, and Department of Children, Equality, Disability, Integration and Youth. 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 2025 for negotiation with HSE. Ongoing campaigning with HSE on funding levels to sustain service delivery. Multi-year action to reflect inflationary, compliance, technology, and environmental factors.
Price our services to cover our costs, grow contribution and reflect our value.	0/1 complete	New pricing model developed and is being used to support funding requests across the organisation.
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	Multiple new funding streams identified to support IWA advocacy and services.
Invest in diversifying and growing income sources.	1/3 complete	Constantly identifying alternative funding sources to support IWA activities particularly through building corporate partnerships, organising events and providing training - 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.	0/2 complete	Work is ongoing with HSE and other voluntary organisations to improve HSE Service Arrangement process through Service Arrangement Grant Aid Agreement working groups. Multi-annual funding will not be resolved for 2025 but there is optimism that the process will be simplified.

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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	2024 Deliverables Status	Key Achievements 2024/ Update
Incorporate change management best practice into technology enhancement activities to ensure engagement and acceptance of 'real' business change.	6/14 complete	One IWA Programme supported seven major project initiations in 2024. 1 st major Digital Transformation Programme Online Single Operations Manual, fully implemented and rolled out in 2024.
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).	27/52 complete	2 nd major Digital Transformation Programme HRIS (Human Resources Information system) in progress with Employee Central and Learning Module in advanced stages of roll out phase in 2025. 3 rd major Digital Transformation Programme Payroll Solution commenced with 4/15 Projects complete. Delayed due to implementation of WRC payment project. Consolidation of legacy infrastructure as well as remedial works ongoing. Cyber Security projects continued during 2024. Document Control System "Knowledge Hub" created on Sharepoint and now operational.
Identify and build on ICT partnerships to enhance our ICT footprint and services.	3/4 complete	Microsoft Enterprise Agreement in place - creation of a single contract and locking of pricing for our comprehensive estate.
Establish a Project Management Office (PMO) to inform and manage organisational project roadmap and project benefits realisation.	2/4 complete	IWA Strategy Roadmaps in place for project prioritisation, planning and KPI reporting.
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.	1/1 complete	Annual energy usage data submitted on the SEAI online Monitoring and Reporting portal in compliance with obligations.

Strategic Objective		
Identity & Profile: Maintain recognition of IWA as Ireland's leading representative organisation and service provider for people with physical disabilities.		
Strategic Action	2024 Deliverables Status	Key Achievements 2024/ Update
Review corporate structures and decide appropriate future structure(s) for the organisation as a service provider and Disabled Persons Organisation (DPO).	1/5 complete	Retail Strategic Review Phase 1 was completed in 2024. Board & Committee Governance Review in progress.

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Grow and enhance IWA impact stories to provide to media and develop proactive media campaigns detailing the lived experience of our members.	8/9 complete	Pre-budget submission successfully submitted to government. IWA Member personal stories used in Getting Nowhere and Home Truths campaigns, and the Paralympic Games and Her Moves Sporting events. Launch of Briarhill, Galway’s School Leavers’ Service. Minister Anne Rabbitte, T.D. attended for official launch.
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.	2/3 complete	RTÉ Nationwide 3rd April 2024 had a full programme featuring IWA driving school and the work they do and the impact this has. The programme also featured one of IWA Sport wheelchair basketball athletes showing how his school/community has supported him.
Identify, evaluate and develop current and new strategic partnerships.	4/5 complete	Partnerships created with a number of companies. IWA Sports Sponsorship Packages developed.
Conduct strategic review of IWA’s name.	1/2 complete	Internal review completed on IWA Brand.
Define IWA Membership, and design and launch IWA Member Benefit Package.	0/1 complete	2025 deliverable.

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	2024 Deliverables Status	Key Achievements 2024/ Update
Develop a team of value champions to embed and monitor consistency of values across all of IWA – Staff, Board, Members, Service Users, Volunteers.	0/0 complete	Values celebrated at Board, SMT, Leadership Group and all team meetings. Decision made not to proceed with this action as already bedded into the culture.
Celebrate exemplary demonstration of IWA values.	3/6 complete	Year-end Leadership Group meeting celebrated IWA Values in Action and communicated to wider IWA audience via internal channels. Multi-year action. IWA Liaison Officer at the National Rehabilitation Hospital was presented with the Peter Norman Humanitarian international award at the Australian Embassy in Dublin in October. This Award recognises those people who have demonstrated outstanding commitment to human rights, equality, and humanitarian causes. An IWA Sports Development Officer was part

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		of the Irish 4 x 400m Olympic team who enthralled the nation and secured the historic place in the 4 x400m Olympic final. Carlow to Cork Cycle – celebrating 45 years of the Carlow Branch.
Launch and implement Diversity, Belonging & Inclusion Policy and extend to the whole organisation.	1/1 complete	Diversity, Belonging & Inclusion Strategy and policy approved, and launched in 2023.
Develop and implement actions and metrics on DB&I representation across IWA.	4/5 complete	Annual DB&I survey launched and metrics for regular reporting and continuous improvement initiatives developed.

Looking Forward: Plans & Challenges for 2025

This year we are focused on delivering on our strategy commitments with services and advocacy at the forefront. The prevalence of disability as a key election issue during the 2024 elections has resulted in commitments in the Programme for Government and indicated willingness to place a focus on disability, including the establishment of a disability unit under the auspices of the Department of the Taoiseach. We remain cautious until we see implementation plans but we are hoping this government will make meaningful change for people with disabilities.

This year, we continue to focus our advocacy efforts on the key issues facing our members. Housing, Transport, Access, Sport and the cost of disability continue to be key issues, but we continue to work with our membership ensuring they have the opportunity to have their voice heard. Of course, our advocacy efforts are not limited to these areas, and we continue to work hard on the goal of making progress towards the full implementation of the UN Convention on the Rights of Persons with Disabilities. As part of this we were delighted to play our part in Government lobbying efforts leading to the UNCRPD optional protocol finally being ratified in late 2024. We continue to work with our members to ensure that they know their rights and can realise their rights under UNCRPD. In line with our Identify and Profile strategic objective, we plan to roll out a focused strategy on proactive external communication campaigns, underpinning our advocacy, services and fundraising objectives.

As one of Ireland's top employers, we are never complacent and work hard to ensure that our culture of diversity, belonging and inclusion is lived across the organisation. We continue to sense check this with our annual Employee Engagement Surveys which are consistent in reporting a very high satisfaction rate with 76% of respondents feeling that IWA has created an environment where people with diverse backgrounds have equal opportunity to succeed whilst 62% reported that they felt their unique background and identity are valued within the organisation. We continue to expand our efforts in this area and are focusing on other reporting and policies that give us insights, including Gender Pay Gap reporting and policies that will meet the diverse needs of our employees. We also have a heavy emphasis on employee wellbeing and continue to expand our offering in that area. Our dedicated Wellbeing Portal gives employees access to both internal and external resources which are free and available on demand.

The Project Management and Quality Directorate is a key enabler towards supporting the organisation to continue to streamline projects and workloads helping to save time, increase our impact and reduce employee burnout. Key to this is our digital transformation project, the benefits of which are felt across the organisation and a key outcome of this project is to give our front-line services team back some valuable time so that they can focus on our members.

Pay Parity and funding gaps continue to be two key risks we are focused on for the year ahead. There are meaningful talks and engagement taking place around pay parity but, without a resolution, it continues to challenge our recruitment and retention efforts within a full employment economy. The senior management team continue to work tirelessly on this with the Board. Strategic lobbying activities with key partners in the Disability and Healthcare Sector for the reinstatement of the link with HSE pay rates will continue this year and early indications are that government are supportive.

In line with the partnership principles set out in our Services Arrangements, we continue to work with our counterparts in the HSE at a local and national level. This year we hope to see some stability return to the HSE following their ongoing huge restructuring project which saw transitional organisational structures put into place in late 2024 and continuing into 2025. We will work with existing and new HSE personnel to develop a sustainable funding model for 2025 and beyond.

Despite the challenges ahead, we remain confident that we will navigate them for the good of people with disabilities across Ireland.

Financial Review

The results for the year are set out in the Statement of Financial Activities on page 49.

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 2024 was €0.2m (2023: €0.6m). The net deficit in restricted fixed asset funds was €1.1m (2023: €0.4m). Total net deficit in 2024 was €0.9m (2023 Income: €0.3m).

The annual challenge of funding for services delivered on behalf of HSE continues and this is demonstrated through IWA's loss on restricted operating funds of €0.5m in 2024 (2023: €0.3m). Operating costs increase annually as a result of inflation and increased levels of compliance and regulation. 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. In 2024 HSE confirmed this funding going forward and the income has been added to IWA's annual service arrangement funding. During 2024 IWA negotiated additional funding with HSE to support deficits that the organisation incurs in delivering its Assisted Living Service on behalf of HSE. IWA continued to expand its School Leavers service and the additional funding received together with the additional Assisted Living Service funding temporarily reduced the operating deficit in services delivered on behalf of HSE.

Irish Wheelchair Association will continue to build on our relationship with 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 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.

During 2024 IWA received funding to support this pay award. Employees received back pay arrears and in June 2024 salary pay scales were uplifted to reflect the increases negotiated. This funding was administered by KOSI Corporation on behalf of HSE, with agreed funding being provided by HSE. KOSI Corporation are currently auditing the funding claim for completeness and to ensure that employees have received the agreed salary uplift.

Each year Irish Wheelchair Association continues to improve its digital infrastructure and enhance its cyber security. During 2024 IWA implemented a new Human Resources Information System to enhance its people records and to commence the organisation's digital transformation.

Unrestricted operating income was €7.6m in 2024, which is an improvement on previous years but has still not reached pre pandemic levels of €8.0m. In 2024, Irish Wheelchair Association focused on developing relationships with corporate sponsors and donors, and this resulted in growth of donations income. Following a strategic review of IWA Charity Shops during 2024 a decision was made to close nine Charity Shops in Quarter 1 2025. The closure costs associated with the strategic review have been provided for in the 2024 financial statements. Unrestricted net income was €0.6m in 2024 (2023: €0.6m).

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 2024, income received was €0.7m, compared to expenditure of €1.8m, resulting in a net deficit of €1.1m.

Income

Total income for 2024 was €77.2m (2023: €72.8m).

- Restricted operating income was €68.2m (2023: €64.0m). IWA is a major provider of services to HSE. IWA is funded by the HSE as a 'Section 39 organisation' and received income of €62.8m in 2024 (2023: €58.6m) as assistance towards delivering a wide range of services including Assisted Living Services, Community Centres, Respite and Supported Living. €4.1m (2023: €4.0m) was received through the DSP Community Employment Scheme, which enabled IWA to employ 228 (2023: 231) employees as a vital support to our Community Centre services. A further €1.3m (2023: €1.4m) 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 €7.6m (2023: €6.9m) from a broad range of sources including income generated locally by the services and through our social enterprises, donations and legacy income, fundraising campaigns, events, and charity shops.
- Designated operating income of €0.6m (2023: €0.7m) 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 2024 for capital projects and was €0.7m (2023: €1.2m). This includes funding from HSE and Clár towards nine new buses €0.4m, funding to support new community centre development works €0.2m, and other grants and fundraising for capital projects €0.1m.

Expenditure

Total expenditure in 2024 was €78.0m (2023: €72.6m).

- In 2024 98% of operating expenditure is incurred on charitable activities and the provision of services. IWA's largest service is the Assisted Living Service, with €39.3m (2023: €37.4m) spent in delivering 1.2 million hours (2023: 1.2 million hours) of personal assistance. €22.9m (2023: €20.3m) of expenditure relates to Community Centres activities at our locations nationwide. Expenditure on all other charitable services and activities was €11.9m (2023: €11.6m).
- The cost of raising funds was €2.1m (2023: €1.6m) to generate fundraising income and operate the charity shops. This includes the impact of a retail provision resulting from the 2024 strategic review of retail.
- Fixed asset funds expenditure of €1.8m (2023: €1.6m) 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 8.9% (2023: 9.2%) of expenditure.
- IWA is a people-based organisation with most staff working directly in frontline services. Pay costs are 84% (2023: 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 2024

Total Funds at 31 December 2024 were €21.4m (2023: €22.3m).

- 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 €0.5m at 31 December 2024. A balance of €0.2m remains from restricted legacies received in 2019, 2021 and 2024 at 31 December 2024. During 2024 IWA enhanced one of its Community Centres using restricted legacy funds. Restricted fixed asset funds, which are the residual value of capital grants and other fixed asset income, were €12.4m (2023: €13.5m).
- 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 €6.3m at 31 December 2024 (2023: €5.7m).
- 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 2024 (2023: €2.0m).

Cashflow and bank balances

- Cashflow continues to be a priority for the organisation. At 31 December 2024, IWA had bank balances of €15.7m (2023: €14.6m). This is made up of designated Branches and Sports Clubs of €0.9m (2023: €0.9m), other designated funds of €1.1m (2023: €1.1m), restricted fixed asset funds of €1.3m (2023: €1.5m), restricted legacies of €0.2m (2023: €0.3m), deferred income of €3.5m (2023: €3.6m), other restricted funds of €1.0m (2023: €1.5m) and unrestricted operating funds of €7.7m (2023: €5.7m).
- **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 €19.0m. 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 2024 was €0.95m (2023: €1.3m). With the support of HSE, Irish Wheelchair Association commenced the investment in a new community centre in Waterford city and also completed other upgrade building works at a total cost of €0.15m.
- During 2024 IWA Sports invested €0.2m in equipment to upgrade its gym facility in Clontarf and in new sports equipment for IWA Sports clubs. This investment was supported by Department of Transport, Tourism and Sport in March 2022 under the 2020 Sports Capital and Equipment Programme. IWA is currently preparing the documentation required to draw down the funds to support these purchases.
- 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 eight new accessible buses to replace the oldest vehicles in the bus fleet, and an additional three accessible buses have been purchased with the support of 2024 CLÁR (Ceantair Laga Árd Riachtanais) programme funding. This investment makes a valuable contribution to maintaining IWA's essential service and reducing operational costs. Finally, a driver training vehicle for drivers who are power wheelchair users was purchased. This vehicle is the only training vehicle of its type in the country and has enhanced IWA's Motoring Advice, Assessment and Tuition Service.

Events since the balance sheet date

In March 2025 IWA employee representative bodies reached a set of proposals with 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 the agreement runs until 31st October 2026. The agreement includes an increase of 2.25% backdated to 1st October 2024, with four other salary increases planned for 2025 and 2026.

This agreement is post year end and the related income and expenditure have not been recognised in 2024. The organisation awaits funding to implement the pay awards for 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 2024 IWA held its third hybrid AGM at Westgrove Hotel, Abbeylands, Clane, Co. Kildare 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 (2023: 20) branches nationally as well as 20 (2023:20) 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 13 directors in place on 31 December 2024 and 3 vacancies. A vacancy arose on 1 January 2025 due to a resignation, and four vacancies were promptly filled on 6 January 2025.

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 one third of the directors must be persons with disabilities.

Directors may serve for a maximum of eight years, with the exception of any additional time served between an appointment to a casual vacancy and the first AGM after their appointment.

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.

Board Officers are restricted to two, three-year terms in each office.

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.

Dermot Murphy - 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).

Peter Smyth – Vice Chairperson

Peter was appointed to the Board of Directors of IWA in November 2022 and elected Vice-Chairperson in October 2024. 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 7 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 different 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 B.Comm and a Masters in Business Studies.

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.

Ann Marie Connolly – Honorary Secretary

Ann Marie was appointed as Director to the Board of IWA in November 2022, and elected Hon. Secretary in 2024. 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 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.

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.

Andrea Butterly

Andrea was appointed to the Board of IWA in January 2025. She brings over 25 years of experience as a business owner, consultant, and mentor. Currently, she operates her own consulting practice and serves as a consultant with the Skillnet Innovation Exchange, a program facilitating collaboration between Irish SMEs and multinational companies. She previously served as Head of Business Development at Impact Consulting Dublin, working with organisations contributing to the UN Sustainable Development Goals, and was a business mentor at DCU Ryan Academy, where she supported early-stage entrepreneurs through various acceleration programs. From 1995 to 2018, she was Owner and Managing Director of a FMCG Retail Group. As a regular wheelchair user and above-knee amputee since her teenage years, Andrea brings her lived experience of the evolving challenges and needs of people with physical disabilities to the Board. She holds an MBA from Dublin City University, a Diploma in Corporate Governance from The Corporate Governance Institute, and a BA Honours in Business Enterprise Development from Ulster University.

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.

John Fulham

John is a member of Irish Wheelchair Association for 39 years having become involved with the then Limerick Branch of the Association as a teenager. A native of Limerick City where he lived until moving to Dublin in 1991, John worked as a Bank Manager with AIB for 23 years before changing career to join Irish Wheelchair Association, supporting the work of an organisation and a cause he feels passionately about.

His current role focusses on Advocacy supporting people with disabilities in having their voices heard on the issues important to them including topics such as Inclusion, Equity, Realising their Rights under the United Nations Convention on the Rights of Person with Disabilities and the everyday challenges faced around attitudes and access. John previously worked in the Fundraising Team and is also currently Chairperson of the Board of University of Limerick Sport and Past President and Board Director of Paralympics Ireland. John is also a 4-time Paralympian.

Given his experience of living with a disability, aligned with a knowledge of Irish Wheelchair Association with both a member and staff viewpoint, John has a unique perspective which he can use as a voice for positive impact as a Staff Director. John is acutely aware of the difficulties facing people with disabilities everyday alongside and passionate about making a difference.

John also feels privileged to work alongside people who share that passion and who are the heart of the organisation, keeping things going day to day, as demonstrated through recent challenging times. John has an honest perspective on the challenges faced by management and staff in delivering IWA services and supports on a daily basis.

Fergal Goodman

Fergal was appointed to the Board of IWA in January 2025. He brings extensive experience from a career in the civil service spanning over four decades. Prior to his retirement in 2022, he served as Assistant Secretary General in the Department of Health, most recently as Head of Public Health Policy and

previously as Head of Primary Care. During his tenure, he played key roles in several significant health policy initiatives, including implementation of the multidisciplinary primary care model, ensuring the maintenance of Ireland/UK health service arrangements post-Brexit and development of the COVID-19 vaccination programme. As Head of Primary Care, he led on major policy developments and negotiations with healthcare providers and industry stakeholders. His earlier career included positions in the Department of Education and other roles within the Department of Health. Since retirement, he has contributed his expertise to developing a training programme for a Government Department and chairing promotion interviews for a public service body.

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.

Sean Hosford

Sean was appointed to the board of IWA in January 2025. He is currently the Chief Executive Officer of Health Services Staffs Credit Union (HSSCU), a position he has held since 2000. Under his leadership, HSSCU has undergone significant growth through strategic planning, mergers, and major regulatory changes to become one of Ireland's leading credit unions. Sean's career in the credit union sector began in 1988, where he progressed from Credit Control Officer to Assistant Manager before assuming his current role. He has extensive experience in financial management, corporate governance, and strategic planning. Sean holds a Masters in Business Studies from University College Cork, a BSc in Management, and various diplomas including Human Resources from the National College of Ireland and Corporate Governance from the Corporate Governance Institute. He is also a Qualified Financial Advisor. Sean has previous board experience, serving as a Trustee of the Alice Leahy Trust since 2015 and previously as a Director of Coolmine, Ireland's leading drug and alcohol treatment centre, along with boards of various credit union movement bodies.

Martin Kelly

Martin was appointed to the Board of Directors in 2016. He has served as Treasurer, AFRC Chairperson and Board Chairperson, and has served as an ordinary Board Member since 2024. He is currently CFO of Monaghan Mushrooms and prior to this was the CFO for Airsynergy, an entrepreneurial renewable energy company. Martin also held various senior positions with Aрызta Plc, the international frozen bakery company. He has extensive corporate governance experience and has been a Company Director of multiple legal entities in various countries including Ireland, UK, Belgium, France, USA, Canada, Hungary, India, Indonesia, and Saudi Arabia. Martin 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.

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. In 2023 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.

Anne- Marie Mullins

Anne-Marie was appointed to the board of IWA in January 2025. She is a business founder, executive search specialist, and leadership advisor with over 25 years of experience in identifying and securing top leadership talent. As the Founder and Managing Partner of Executive Search Ireland, she has led tailored executive search solutions for organisations across industry sectors, including Financial Services, Technology, Life Sciences, Consulting, Industrial, and Engineering, ensuring they attract leaders who align with their strategic goals and culture. Over the past 20 years, she has founded and led two executive search companies, building a strong network of both local and international candidates. Before establishing her own businesses, Anne-Marie held senior leadership roles in a global technology company, where she gained first-hand experience in scaling teams, commercial strategy, and leadership development. Earlier in her career, she also worked for an international hotel group in Germany, further expanding her expertise in global business operations and leadership structures. She has since partnered with CEOs, boards, and leadership teams, supporting executive hiring, CEO and C-suite succession, and board appointments across a wide range of industries for both multinational corporations and owner-managed businesses. She has extensive expertise in working with SMEs, family businesses, and private equity firms across Ireland, helping them implement effective CEO and C-suite succession strategies to ensure long-term stability and leadership continuity for future generations.

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.

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 is set out below together with a report on attendance at board meetings in 2024. There were seven board meetings in the year.

		<u>Board attendance in 2024</u>
Jonathan O’Grady		7/7
Martin Kelly		6/7
Dermot Murphy		5/7
Laura MacDermott		5/7
Donal Sands	Retired 10 July 2024	2/3
David Barry	Retired 17 May 2024	3/3
Sean Bresnan		5/7
Michelle Byrne		6/7
Ann Marie Connolly		7/7
Carmel Creaven	Retired 18 April 2024	1/2
John Fulham	Elected 17 May 2024	4/4
Padraic Hayes		6/7
James McCarthy		6/7
Iqura Naseem		6/7
Peter Smyth		7/7
Mike Webster	Retired 31 December 2024	3/7

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 2024 and 2025:

Elections & Retirements of Board Officers

Board Member	Office	Election/Retirement	Effective Date
Donal Sands	Hon. Secretary	Retired	10 July 2024
Ann Marie Connolly	Hon. Secretary	Elected	11 July 2024
Martin Kelly	Chairperson	Retired	24 September 2024
Dermot Murphy	Chairperson	Elected	24 September 2024
Dermot Murphy	Vice-Chairperson	Retired	24 September 2024
Peter Smyth	Vice-Chairperson	Elected	24 October 2024

Appointments & Retirements Board of Directors

Board Member	Election/Retirement	Effective Date
Carmel Creaven	Retired	18 April 2024
David Barry	Retired	17 May 2024
John Fulham	Elected	17 May 2024
Donal Sands	Retired	10 July 2024
Mike Webster	Retired	31 December 2024
Andrea Butterly	Appointed	6 January 2025
Fergal Goodman	Appointed	6 January 2025
Sean Hosford	Appointed	6 January 2025
Anne-Marie Mullins	Appointed	6 January 2025

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Board Of Director Committee Service**Audit, Finance & Risk Committee****Committee Member**

Fergal Goodman

Election/Retirement

Appointed

Effective Date

28 January 2025

People Culture & Governance Committee**Committee Member**

Dermot Murphy

Anne-Marie Mullins

John Fulham

Election/Retirement

Ex-Officio

Appointed

Appointed

Effective Date

28 January 2025

28 January 2025

28 January 2025

Quality, Safety & Assurance Committee**Committee Member**

Ann Marie Connolly

Andrea Butterly

Sean Hosford

Election/Retirement

Appointed

Appointed

Appointed

Effective Date

28 January 2025

28 January 2025

28 January 2025

National Sport Executive Committee**Committee Member**

Peter Smyth

Election/Retirement

Appointed

Effective Date

15 February 2024

Governance & Nominations Committee (Dissolved)**Committee Member**

David Barry

John Fulham

Dermot Murphy

Martin Kelly

Iqura Nasseem

John Fulham

Dermot Murphy

Election/Retirement

Retired

Appointed

Appointed

Dissolved

Dissolved

Dissolved

Dissolved

Effective Date

17 May 2024

11 July 2024

12 September 2024

13 January 2025

13 January 2025

13 January 2025

13 January 2025

Property Committee (Dissolved)**Committee Member**

Padraic Hayes

Laura McDermott

Dermot Murphy

Michelle Byrne

Laura McDermott

Election/Retirement

Retired

Appointed

Dissolved

Dissolved

Dissolved

Effective Date

8 April 2024

11 July 2024

13 January 2025

13 January 2025

13 January 2025

Remuneration Committee (Dissolved)**Committee Member**

Donal Sands

Dermot Murphy

Dermot Murphy

Martin Kelly

Jonathan O'Grady

Election/Retirement

Retired

Appointed

Dissolved

Dissolved

Dissolved

Effective Date

10 July 2024

24 September 2024

13 January 2025

13 January 2025

13 January 2025

IWA Good Governance

Irish Wheelchair Association is committed to upholding the highest standards of governance, with a strong focus on continuous improvement. Below, we provide a high-level summary of our governance practices, including any material recently updated.

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, President, 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.

The Governance Manual was last reviewed by the Governance & Nominations Committee in November 2024, and the revised version was adopted by the Board in January 2025.

Conflicts of Interest and Loyalties

Irish Wheelchair Association maintains a register of board members' interests, in compliance with the Companies Act 2014 and the Charities Act 2009, to ensure transparency and proper management of conflicts of interest. Board members are required to declare any actual or potential conflicts at the beginning of each board meeting.

Additionally, all directors submit an annual declaration of interests to the company secretary, affirming their compliance with their statutory duty to act in the best interests of the organisation.

In accordance with governance best practice, where a material conflict arises, the affected director must recuse themselves from discussions and decisions on the relevant matter. During 2024, there were no instances where a director had a material interest 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. 20 of the 22 actions and recommendations have been implemented to date, with the remaining two in progress in 2025.

An annual board self-evaluation took place in Q4 2024, with the report and recommendations received in Q1 2025.

An annual committee self-evaluation of the National Sports Executive Committee took place in Q4 2024, with the report and recommendations received in Q1 2025.

Board Induction

Following their appointment, new directors participate in an induction meeting with the company secretary, where they receive an overview of the Association, including key governance documents such as the Strategic Plan, Annual Report, Constitution, and Governance Manual.

They are also given the opportunity to meet with the chairperson and relevant senior management team members to gain further insights into the organisation's operations and strategic priorities.

To develop a comprehensive understanding of IWA's work and service delivery, directors engage in a programme of visits to IWA centres and attend various activities throughout the year.

Board Renewal and Succession Planning

In Q2 2024, the Governance & Nominations Committee completed a skills matrix assessment, identifying a small number of skills gaps within the Board. These findings informed the development of a Board succession plan which assisted the Committee with identifying future skills gaps as members reach retirement.

Ahead of the AGM in May 2024, election materials for Board vacancies were designed to encourage applications from members whose skills aligned with the identified gaps.

Similarly, recruitment efforts for filling casual vacancies and co-opted Board positions in 2024 were tailored to attract candidates with the necessary skills and experience.

Furthermore, Boardmatch Premium Search was engaged to fill a critical gap identified as arising due to the retirement of one Board member in 2024 and this was successfully filled.

The skills matrix and Board succession plan are reviewed biannually as part of the People, Culture & Governance Committee's annual work programme. These reviews will continue to guide future Board recruitment and training initiatives.

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 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 31 December 2024 and will maintain this in 2025. 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. In 2024, the Board reported compliance with the Sport Ireland Governance Code for Sport for the year and explained in its Public Statement of Compliance Comply or Explain Form that it was not in full compliance with 4.3(a) of the Code which requires an annual board self-review process.

An annual Board self-evaluation was substantively completed in Q4 2024, with findings presented to Board in February 2025, and annual self-evaluation has been added to the Board work programme going forward.

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.

AHB Standards

The Association is an approved housing body and maintains conformance with the AHB Standards as set out by the Approved Housing Body Regulator. The Association maintains a record of actions taken to meet the principles set out in the Standards and has reported no cases of material non-compliance with the Code during the year.

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 implemented a comprehensive restructuring of its committee structure in early 2025. This committee restructuring included the dissolution of the Property Committee, Remuneration Committee and the Governance & Nominations Committee, with their responsibilities being realigned under the Audit, Finance & Risk Committee and two newly established committees: the Quality, Safety & Assurance

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Committee and the People, Culture & Governance Committee.

The board sub-committees at 31st December 2024 were as follows:

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

The board sub-committees at 13th January 2025 were as follows:

1. Audit, Finance and Risk Committee
2. People, Culture & Governance Committee
3. Quality, Safety & Assurance Committee
4. 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 Board implemented a comprehensive restructuring of its committee structure in early 2025, following a period of transition throughout 2024 that saw the retirement of several long-standing external committee members.

This committee restructuring included the dissolution of the Property Committee, Remuneration Committee and the Governance & Nominations Committee, with their responsibilities being realigned under the Audit, Finance & Risk Committee and two newly established committees: the Quality, Safety Assurance Committee and the People, Culture & Governance Committee.

The Board notes with profound regret the death of Mr. David O'Callaghan, whose distinguished service on the Governance & Nominations Committee made a significant contribution to the organisation's governance framework. His insights in corporate governance and dedication to improving board effectiveness have left an enduring legacy in how the IWA Board approaches ensuring its own effectiveness.

The following changes to external members serving on committees were recorded during 2024 and 2025:

Audit, Finance & Risk Committee

Committee Member	Election/Retirement	Effective Date
Paul Murray	Retired	5 March 2024
David Fox	Retired	13 March 2024
Anna Stewart	Appointed	1 August 2024
William Attley	Retired	29 August 2024
Stephen Murray	Appointed	28 January 2025

People, Culture & Governance Committee

Committee Member	Election/Retirement	Effective Date
Stephen O'Beirne	Appointed	28 January 2025
Sarah Kerrigan	Appointed	28 January 2025

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Quality, Safety & Assurance Committee

Committee Member	Election/Retirement	Effective Date
Michael Tait	Appointed	28 January 2025
John Devilly	Appointed	28 January 2025

National Sports Executive Committee

Committee Member	Election/Retirement	Effective Date
Deirdre Mangan	Retired	26 January 2024
Peter Smyth	Appointed	15 February 2024
Anna Maia	Appointed	24 February 2024
Sarah Kerrigan	Appointed	24 February 2024

Governance & Nominations Committee (Dissolved)

Committee Member	Election/Retirement	Effective Date
David O'Callaghan	Deceased	22 September 2024
Eileen O'Mahony	Retired	25 November 2024
Stephen O'Beirne	Dissolved	13 January 2025

Property Committee (Dissolved)

Committee Member	Election/Retirement	Effective Date
Noel Clarke	Dissolved	13 January 2025

- **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 2024 were:

Attendance 2024

Laura MacDermott (Chair)	Director	4/5
William A Attley	External Member	3/4
David Fox	External Member	1/2
Martin Kelly	Director	4/5
Dermot Murphy	Director	5/5
Paul Murray	External Member	1/2
Donal Sands	Director	3/5
Anne Stewart	External Member	2/2

- **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 met as required and at least once a year and was dissolved in 2025. The members of the Committee, and attendance in 2024 were:

Attendance 2024

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

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David O'Callaghan	External Member	2/3
Stephen O'Beirne	External Member	2/4
John Fulham	Director	2/2
Dermot Murphy	Director	1/1

- **Property Committee:** The Property Committee advises the Board on property transactions and oversees all issues relating to the Property Register. The Committee met three times during the year and is comprised of directors and external members and was dissolved in 2025. The members of the Committee, and attendance at meetings in 2024 were:

Attendance 2024		
Dermot Murphy (Chair)	Director	3/3
Michelle Byrne	Director	3/3
Noel Clarke	External Member	3/3
Padraic Hayes	Director	0/1
Laura MacDermott	Director	0/1

- **Remuneration Committee:** The Remuneration Committee advises the Board on all matters relating to senior staff remuneration. The Chairperson of the Committee transitioned from Martin Kelly to Dermot Murphy in September 2024. It meets as required and at least once in each year and was dissolved in 2025. The members of the Committee, and attendance at meetings in 2024 were:

Attendance 2024		
Martin Kelly (Chair)	Director	2/3
Jonathan O'Grady	Director	2/3
Donal Sands	Director	1/1
Dermot Murphy (Chair)	Director	2/2

- **National Sports Executive Committee:** The National Sports Executive Committee is a subcommittee of the Board and manages the affairs of IWA Sport and met eight times in 2024. The members of the Committee, and attendance at meetings in 2024 were:

Attendance 2024		
James McCarthy (Chair)	Director	8/8
Adrian Donoghue (Secretary)	External Member	7/8
Daragh Kennedy	Employee Member	8/8
Iqura Naseem (Treasurer)	Director	6/8
Anna Maia	External Member	6/8
Sarah Kerrigan	External Member	7/8
Peter Smyth	Director	7/8

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.

The recruitment and retention of employees has been highlighted as a significant risk to the organisation. This challenge may in turn impact on the organisation's ability to continue to deliver services on behalf of HSE. Having notified HSE of this potential risk, IWA and HSE are working together to identify solutions and minimise this risk.

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.

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.

Political Donations

I.W.A. Company Limited by Guarantee did not make any political donations in the financial year (2023: €0).

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

Forvis 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:



Dermot Murphy, Chairperson



Laura MacDermott, Honorary Treasurer

Date: 10 April 2025

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.

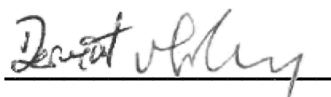
In preparing these financial statements, the directors are required to:

- 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:



Dermot Murphy, Chairperson



Laura MacDermott, Honorary Treasurer

Date: 10 April 2025

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 2024, 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 2024 and of its deficit 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 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 44, 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.

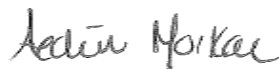
Auditor's responsibilities for the audit of the financial statements

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.



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

Date: 17th April 2025

I.W.A. COMPANY LIMITED BY GUARANTEE

Operating under the registered name of Irish Wheelchair Association

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024 (Incorporating the Income and Expenditure Account)

		Restricted Operating Funds	Unrestricted Operating Funds	Designated Operating Funds	Total Operating Funds	Restricted Fixed Asset Funds	Total 2024	Total 2023
		€	€	€	€	€	€	€
	Notes							
Income from:								
Donations and legacies	3	8,198	665,647	-	673,845	-	673,845	136,656
Charitable activities	4	68,242,996	5,372,248	-	73,615,244	678,267	74,293,511	70,331,129
Other trading activities	5	-	1,549,077	636,998	2,186,075	14,494	2,200,569	2,369,807
Investments	6	-	781	-	781	-	781	1,087
Total		68,251,194	7,587,753	636,998	76,475,945	692,761	77,168,706	72,838,679
Expenditure on:								
Raising funds	7	-	2,039,467	26,155	2,065,622	-	2,065,622	1,638,740
Charitable activities	8	68,931,799	5,016,315	278,681	74,226,795	1,752,797	75,979,592	70,950,653
Total		68,931,799	7,055,782	304,836	76,292,417	1,752,797	78,045,214	72,589,393
Net (expenditure) / income		(680,605)	531,971	332,162	183,528	(1,060,036)	(876,508)	249,286
Transfer between funds		212,157	69,490	(307,829)	(26,182)	26,182	-	-
Net movement in funds		(468,448)	601,461	24,333	157,346	(1,033,854)	(876,508)	249,286
Total funds at 1 January		1,167,948	5,688,939	1,967,376	8,824,263	13,491,833	22,316,096	22,066,810
Total funds at 31 December	21	699,500	6,290,400	1,991,709	8,981,609	12,457,979	21,439,588	22,316,096

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 51 to 72 form part of these financial statements.

BALANCE SHEET

At 31 December 2024

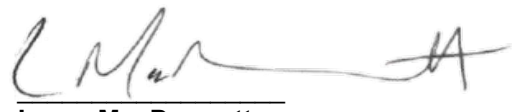
	Notes	31 December 2024 €	31 December 2023 €
FIXED ASSETS			
Tangible assets	13	12,523,244	13,566,559
Investment	20	3	3
		<u>12,523,247</u>	<u>13,566,562</u>
CURRENT ASSETS			
Debtors	14	5,144,826	5,458,189
Cash and cash equivalents	15	15,672,374	14,637,032
		<u>20,817,200</u>	<u>20,095,221</u>
CREDITORS			
Amounts falling due within one year	16	<u>(11,900,859)</u>	<u>(11,345,687)</u>
NET CURRENT ASSETS		<u>8,916,341</u>	<u>8,749,534</u>
TOTAL NET ASSETS		<u><u>21,439,588</u></u>	<u><u>22,316,096</u></u>
FUNDS			
Restricted funds	21	699,500	1,167,948
Unrestricted funds	21	6,290,400	5,688,939
Designated funds	21	1,991,709	1,967,376
Restricted fixed asset funds	21	12,457,979	13,491,833
TOTAL FUNDS		<u><u>21,439,588</u></u>	<u><u>22,316,096</u></u>

The notes on pages 51 to 72 form part of these financial statements.

The financial statements were approved by the Board on 10 April 2025 and signed on its behalf by:


 Dermot Murphy

Chairperson


 Laura MacDermott

Honorary Treasurer

10 April 2025

STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

	Notes	2024 €	2023 €
<u>Cash flows from operating activities</u>			
Net (expenditure) / income for the year		(876,508)	249,286
<u>Adjustments for:</u>			
Depreciation	13	1,992,978	1,862,760
Deposit interest income	6	(781)	(1,087)
Disposal of tangible fixed assets		(11,350)	(59,880)
Decrease / (Increase) in debtors		313,363	(253,877)
Increase / (Decrease) in creditors		555,172	(1,464,426)
Net cash provided by operating activities		1,972,874	332,776
<u>Cash flows from investing activities</u>			
Purchase of fixed assets	13	(949,663)	(1,281,368)
Deposit interest income		781	1,087
Proceeds from disposal of tangible fixed assets		11,350	84,590
Net cash used in investing activities		(937,532)	(1,195,691)
<u>Cash flows from financing activities</u>			
Repayment of borrowings		-	-
Cash used in financing activities		-	-
Increase/ (Decrease) in cash and cash equivalents		1,035,342	(862,915)
Cash and cash equivalents at the start of the year		14,637,032	15,499,947
Cash and cash equivalents at the end of the year	15	15,672,374	14,637,032

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 29 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 2024.

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 2024 for the remainder of 2025 and will continue into 2026; 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.

Sinking fund: The key assumptions underpinning the 30-year financial projections include future rent increases from properties, additional rental income from vacant properties and increase in expenditure based on 5% inflation.

NOTES TO THE FINANCIAL STATEMENTS -continued

3. Donations and Legacies

	2024	2023
	€	€
Unrestricted funds: Donations and legacies	665,647	136,656
Restricted Legacies	8,198	-
	<u>673,845</u>	<u>136,656</u>

4. Income from Charitable Activities

	2024	2023
	€	€
Restricted funds:		
Health Service Executive (a)	62,768,045	58,605,014
DSP Community Employment Scheme (b)	4,122,464	4,047,787
Sport Ireland, Pobal and other grants	1,352,487	1,387,379
	<u>68,242,996</u>	<u>64,040,180</u>
Unrestricted funds:		
Service and other income (c)	<u>5,372,248</u>	<u>5,187,248</u>
Restricted fixed asset funds:		
CLÁR Programme	122,346	346,910
Pobal – Community Centre Investment Fund	28,832	259,591
Other Capital Funding	527,089	497,200
	<u>678,267</u>	<u>1,103,701</u>
	<u>74,293,511</u>	<u>70,331,129</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 228 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

	2024	2023
	€	€
Unrestricted funds:		
Fundraising campaigns and events	408,572	348,453
Income from IWA Charity Shops	1,140,505	1,215,190
	<u>1,549,077</u>	<u>1,563,643</u>
Designated funds:		
Fundraising income for designated projects	267,329	405,086
IWA Branches & Sports Clubs	369,669	307,863
	<u>636,998</u>	<u>712,949</u>
Fixed asset funds:		
Fundraising income for capital projects	14,494	93,215
	<u>2,200,569</u>	<u>2,369,807</u>

Fundraising income is generated from fundraising events, online campaigns, other collections and IWA monthly draw. In 2024, IWA had a network of 14 Charity Shops nationally. Following a strategic review of IWA Charity Shops a decision was made to divest of nine Charity Shops. (Refer to Note 19: Provisions)

6. Investment Income

	2024	2023
	€	€
Bank Deposit Interest Income	781	1,087
	<u>781</u>	<u>1,087</u>

7. Cost of Raising funds

	2024	2023
	€	€
Fundraising campaigns and events	535,687	400,989
Operating costs of IWA Charity Shops	1,503,780	1,226,040
IWA Branches and Sports Clubs	26,155	11,711
	<u>2,065,622</u>	<u>1,638,740</u>

NOTES TO THE FINANCIAL STATEMENTS -continued

8. Expenditure on Charitable Activities

	2024	2023
	€	€
Restricted funds:		
Assisted Living Service	39,345,427	37,370,510
Community Centres	22,878,897	20,289,145
All other services and charitable activities	6,707,475	6,802,362
	<u>68,931,799</u>	<u>64,462,017</u>
Unrestricted funds:		
All other services and charitable activities	<u>5,016,315</u>	<u>4,637,962</u>
Designated funds:		
IWA Branches & Sports Clubs	<u>278,681</u>	<u>238,856</u>
Restricted fixed asset fund:		
Utilisation of capital grants	1,752,797	1,611,818
	<u>1,752,797</u>	<u>1,611,818</u>
	<u>75,979,592</u>	<u>70,950,653</u>

IWA's largest service is the Assisted Living Service with 1.2m hours of personal assistance provided to 2,070 people with disabilities in 2024. The Community Centres operate at 65 locations nationwide delivering 86,420 days of service to 1,593 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

	2024	2023
	€	€
Net (expenditure) / income is stated after charging / (crediting):		
Directors' remuneration – for services as directors	-	-
Directors' remuneration – for staff services	140,183	124,264
Depreciation of tangible assets	1,992,978	1,862,760
Disposal of tangible fixed assets	(11,350)	(59,880)
Auditor's remuneration – for external audit services	33,825	33,825
Auditor's remuneration – audit of DSP CE Schemes	10,824	6,089
Auditor's remuneration – tax compliance services	923	923
Auditor's remuneration – tax advisory services	6,039	1,599
Auditor's remuneration – other non-audit services	4,676	-
	<u>4,676</u>	<u>-</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 2024 (2023: €0).

NOTES TO THE FINANCIAL STATEMENTS -continued

11. Employee and Staff Costs

IWA employed an average of 2,090 people in 2024. 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		2024	2023
Average number of people employed (full-time and part-time)		<u>2,090</u>	<u>2,138</u>
Employees by category	Management	11	11
	Central Services	73	71
	Fundraising and Charity Shops	37	39
	IWA Services - DSP CE Scheme	228	231
	IWA Services - all other employees	<u>1,741</u>	<u>1,786</u>

(b) Total staff costs		2024	2023
		€	€
Wages and salaries		57,598,331	53,177,456
Social welfare costs		5,656,835	5,089,918
Statutory redundancy and termination costs		191,842	87,224
Pension costs		<u>568,344</u>	<u>529,008</u>
		<u>64,015,352</u>	<u>58,883,606</u>

(c) Staff remuneration		2024	2023
The number of staff earning basic salaries (excluding the benefits and pension costs outlined below) over €60,000 is:			
Band: €60,000 - €69,999		29	23
Band: €70,000 - €79,999		11	11
Band: €80,000 - €89,999		11	3
Band: €90,000 - €99,999		4	1
Band: €100,000 - €109,999		1	6
Band: €110,000 - €119,999		2	2
Band: €120,000 - €129,999		4	2
Band: €130,000 - €139,999		2	-
Band: €140,000 - €149,999		-	-
Band: €150,000 - €159,999		1	-
		<u>65</u>	<u>48</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 Ann Marie O'Grady was paid €150,406 in 2024.

All other IWA staff including senior management are remunerated in line with HSE pay scales, however full HSE salary scales, 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. During 2024 Irish Wheelchair Association received funding to support an interim pay increase for employees. As soon as the funding was received employees received any pay arrears due to them and pay scales were increased to reflect the pay increase agreed during the negotiations at the Workplace Relations Commission. 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.

NOTES TO THE FINANCIAL STATEMENTS -continued

11. Employee and Staff Costs - Continued

(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 €1,605,353 in 2024 (2023: €1,433,779). This cost includes car allowances in lieu of mileage expenses, health cover and employer pension contributions of €102,057 (2023: €96,467), 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 2024 was €568,344 (2023: €529,008).

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 2024

	Charitable Activities	Cost of Raising Funds	Total Expenditure
	€	€	€
Direct Expenditure	67,398,062	1,856,412	69,254,474
Allocation of support costs	6,550,052	183,055	6,733,107
Total resources expended	73,948,114	2,039,467	75,987,581

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

(b) Governance Costs

	2024	2023
	€	€
External audit	33,825	33,825
Tax Consulting	6,039	1,599
Reimbursed Directors' expenses	1,310	1,340
Internal Audit	-	885
Other Board of Directors governance costs	50,136	30,131
Annual general meeting and annual accounts	31,412	45,752
	122,722	113,532

NOTES TO THE FINANCIAL STATEMENTS -continued

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.

13. Tangible Fixed Assets

	Land & Buildings	Fixtures, Fittings & Equipment	Motor Vehicles	Total
	€	€	€	€
Costs				
At 1 January 2024	27,568,457	2,416,168	6,001,758	35,986,383
Additions	156,146	207,203	586,314	949,663
Disposals	-	-	(239,431)	(239,431)
At 31 December 2024	<u>27,724,603</u>	<u>2,623,371</u>	<u>6,348,641</u>	<u>36,696,615</u>
Depreciation				
At 1 January 2024	16,140,093	2,387,711	3,892,020	22,419,824
Disposals	-	-	(239,431)	(239,431)
Charge for the year	1,174,882	24,613	793,483	1,992,978
At 31 December 2024	<u>17,314,975</u>	<u>2,412,324</u>	<u>4,446,072</u>	<u>24,173,371</u>
Net Book Value				
At 31 December 2024	<u>10,409,628</u>	<u>211,047</u>	<u>1,902,569</u>	<u>12,523,244</u>
At 31 December 2023	<u>11,428,364</u>	<u>28,457</u>	<u>2,109,738</u>	<u>13,566,559</u>

14. Debtors

	2024	2023
	€	€
Grant and service income receivable	4,815,699	5,141,057
Prepayments and other debtors	329,127	317,132
	<u>5,144,826</u>	<u>5,458,189</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

	2024	2023
	€	€
IWA cash and cash equivalents	14,725,550	13,755,041
IWA Branches and Sports Clubs cash and cash equivalents	946,824	881,991
	<u>15,672,374</u>	<u>14,637,032</u>

Total cash and cash equivalents comprise of designated Branches and Sports Clubs of €0.9m (2023: €0.9m), other designated funds of €1.1m (2023: €1.1m), restricted fixed asset funds €1.3m (2023: €1.5m), restricted legacy of €0.2m (2023: €0.3m), deferred income of €3.5m (2023: €3.6m), other restricted funds of €1.0m (2023: €1.5m) and unrestricted operating funds of €7.7m (2023: €5.7m).

(b) Movement in Net Debt

	At 1 January 2024 €	Net Cash Flows €	At 31 December 2024 €
Cash in hand	13,755,041	970,509	14,725,550
Cash held by branches and clubs	881,991	64,833	946,824
Total	<u>14,637,032</u>	<u>1,035,342</u>	<u>15,672,374</u>

16. Creditors (amounts falling due within one year)

	2024 €	2023 €
Creditors and accruals	5,890,924	5,729,873
Payroll taxes	1,831,616	1,701,443
Housing Association Sinking Fund (Note 17)	312,489	266,999
Deferred income (Note 18)	3,545,183	3,647,372
Provisions (Note 19)	320,647	-
	<u>11,900,859</u>	<u>11,345,687</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

	2024	2023
	€	€
At 1 January 2024	266,999	263,172
Utilised during the year	(31,764)	(21,173)
Allocated to fund during the year	77,254	25,000
At 31 December 2024	<u>312,489</u>	<u>266,999</u>

18. Deferred Income

	2024	2023
	€	€
At 1 January 2024	3,647,372	5,119,836
Credited to Statement of Financial Activities	(2,403,041)	(3,817,970)
Deferred during the year	2,300,852	2,345,506
At 31 December 2024	<u>3,545,183</u>	<u>3,647,372</u>

Deferred income relates to: funding advances of €0.1m (2023: €0.7m) received under the Department of Social Protection Community Employment Scheme in accordance with the standard terms of that Scheme; deferred grant income of €2.8m (2023: €2.4m), 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; Sport Ireland funding of €0.4m (2023: €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 €0.2m (2023: €0.1m) being included in deferred income at year end.

19. Provisions

	2024	2023
	€	€
At 1 January 2024	-	-
Recognised during the year	320,647	-
At 31 December 2024	<u>320,647</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS -continued

20. Investment

	2024	2023
	€	€
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>3</u>	<u>3</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%

	2024	2023
	€	€
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

21. Movement of Funds

	Restricted operating funds	Unrestricted operating funds	Designated operating funds	Total operating funds	Restricted fixed asset funds	Total 2024
<i>Current Year</i>	€	€	€	€	€	€
Opening funds at 1 January	1,167,948	5,688,939	1,967,376	8,824,263	13,491,833	22,316,096
Income	68,251,194	7,587,753	636,998	76,475,945	692,761	77,168,706
Expenditure	(68,931,799)	(7,055,782)	(304,836)	(76,292,417)	(1,752,797)	(78,045,214)
Transfer from designated funds	212,157	69,490	(281,647)	-	-	-
Transfers to fixed asset funds			(26,182)	(26,182)	26,182	-
Closing funds at 31 December	699,500	6,290,400	1,991,709	8,981,609	12,457,979	21,439,588
Fund balances at 31 December are represented by:						
Tangible fixed assets	-	1,373,691	-	1,373,691	11,149,553	12,523,244
Financial assets	-	3	-	3	-	3
Debtors	-	5,144,826	-	5,144,826	-	5,144,826
Cash at bank and in hand	4,662,645	7,709,594	1,991,709	14,363,948	1,308,426	15,672,374
Liabilities	(3,963,145)	(7,937,714)	-	(11,900,859)	-	(11,900,859)
Total net assets	699,500	6,290,400	1,991,709	8,981,609	12,457,979	21,439,588

NOTES TO THE FINANCIAL STATEMENTS -continued

21. Movement of funds- continued

	Restricted operating funds	Unrestricted operating funds	Designated operating funds	Total operating funds	Restricted fixed asset funds	Total 2023
<i>Prior Year</i>	€	€	€	€	€	€
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)
Transfers 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

22. Income from State Sources

Irish Wheelchair Association received income in 2024 from the following State sources:

Source of Income	Description	Term	€
HSE North West	Section 39 Services	Annual	6,994,723
HSE West	Section 39 Services	Annual	7,418,275
HSE Mid West	Section 39 Services	Annual	4,364,652
HSE South	Section 39 Services	Annual	5,160,005
HSE South East	Section 39 Services	Annual	7,095,071
HSE Dublin South East	Section 39 Services	Annual	2,036,111
HSE Dublin South West	Section 39 Services	Annual	3,111,033
HSE Midlands North East	Section 39 Services	Annual	8,792,372
HSE Dublin North	Section 39 Services	Annual	17,795,803
Total HSE Income			62,768,045

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 Midlands, Laois, Offaly	3- year rolling	595,730	-
Dept of Social Protection	CE Scheme Kerry, Cork	3- year rolling	452,686	39,873
Dept of Social Protection	CE Scheme Dublin	3- year rolling	495,000	-
Dept Of Social Protection	CE Scheme Mayo Galway	3- year rolling	247,316	266
Dept Of Social Protection	CE Scheme Sligo Donegal	3- year rolling	456,677	22,002
Dept of Social Protection	CE Scheme Limerick, Clare, North Tipperary	3- year rolling	373,861	12,359
Dept of Social Protection	CE Scheme Waterford, Wexford, South Tipperary, Wicklow	3- year rolling	761,136	29,374
Dept Of Social Protection	CE Scheme Kildare, Carlow, Kilkenny	3- year rolling	740,058	39,330

NOTES TO THE FINANCIAL STATEMENTS -continued**22. Income from State Sources**

Source of Income	Description	Term	Income €	Deferred amount €
Dept of Social Protection	Employment Support Scheme	Annual	91,110	-
Dept Of Social Protection	WorkAbility: Inclusive Pathways to Employment Programme	5 years 2024-2028	149,605	48,800
Dept of Rural and Community Development	Pobal Community Services Programme: Gilbert Centre	5-Year 2023-2028	43,260	4,937
Dept of Rural and Community Development	Pobal Scheme to Support National Organisations	3-Year 2022-2025	86,198	-
Dept of Rural and Community Development	Pobal Community Centres Investment Fund	14 Month 2022-2024	28,832	-
Dept of Health	National Lottery Funds	Once- Off	28,667	-
Dept Of Health	HSE Capital and Community Grants	Once- Off	619,798	-
Dept of Rural and Community Development	CLAR Programme	Once- Off	122,346	-
Dept of Transport, Tourism & Sport	Sport Ireland – Core Funding	Annual	360,000	-
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	4,426	829
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Equality Diversity & Inclusion	Once- Off	41,340	62,160
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Local Disability Sports Fund	Once- Off	26,976	33,024
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Her Moves	Once- Off	5,379	18,921

NOTES TO THE FINANCIAL STATEMENTS -continued

22. 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	32,779	14,721
Dept of Transport, Tourism & Sport	Sport Ireland – Paralympics Ireland Coach Support Package	Once- Off	2,239	2,761
Dept of Transport, Tourism & Sport	Sport Ireland – Paralympics Ireland Seed Funding	Once- Off	819	181
Dept of Transport, Tourism & Sport	Sport Ireland – Special Projects and Programmes	Once- Off	6,914	33,086
Dept of Transport, Tourism & Sport	Sport Ireland – 2024 PO HP Programme	Once- Off	37,500	-
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Disability Capital Support	Once- Off	-	90,000
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Volunteer Supports	Once- Off	22,646	57,823
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Disability Programmes	Once- Off	-	54,000
Dept of Transport, Tourism & Sport	Sport Ireland – Women in Sport	Once- Off	56,650	32,837
Dept of Transport, Tourism & Sport	Sport Ireland – C19 Recovery Grant	Once- Off	80,000	-
Dept of Transport, Tourism & Sport	Sport Ireland - EWOS European Week of Sport	Once- Off	5,000	-
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Aspire Grant 2022	Once- Off	1,150	-
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Diversity and Inclusion	Once- Off	11,530	-
Dept of Transport, Tourism & Sport	Sport Ireland – (DAF) Sport For All	Once- Off	15,708	-

NOTES TO THE FINANCIAL STATEMENTS -continued**22. Income from State Sources**

Source of Income	Description	Term	Income €	Deferred amount €
Dept of Transport, Tourism & Sport	Sport Ireland – Paralympics Ireland Dubai 2023	Once- Off	3,821	-
Dept of Transport, Tourism & Sport	Sport Ireland – Research Project	Once- Off	14,760	240
Dept of Transport, Tourism & Sport	Sport Ireland – C19 Indoor Sport Fund	Once- Off	3,616	2,392
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / CDET B / Reach Grant	Once- Off	20,000	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / CETB / Reach Grant	Once- Off	4,200	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / KCETB / Reach Grant	Once-Off	17,110	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / KWETB / Reach Grant	Once-Off	15,000	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / LWETB / Reach Grant	Once-Off	21,068	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / WWETB / Reach Grant	Once-Off	7,772	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / MSLETB / Reach Grant	Once-Off	1,880	-

NOTES TO THE FINANCIAL STATEMENTS -continued**22. Income from State Sources**

Source of Income	Description	Term	Income	Deferred Amount
			€	€
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / GRETB / Reach Grant	Once-Off	8,376	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / LOETB / Reach Grant	Once-Off	4,400	-
Dept of Further and Higher Education, Research, Innovation & Science	SOLAS / LMETB / Reach Grant	Once-Off	4,000	-

The State's 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

23. 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 2024 was €568,344 (2023: €529,008).

24. 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 20 above. There were no transactions with directors other than as outlined in Notes 9 and 12(b) above.

25. 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:

	2024	2023
	€	€
Financial Assets at amortised cost		
Grant and service income receivable	4,815,699	5,141,057
Cash and cash equivalents	<u>15,672,374</u>	<u>14,637,032</u>

	2024	2023
	€	€
Financial liabilities at amortised cost		
Creditors and accruals	<u>5,890,924</u>	<u>5,729,873</u>

26. Financial Commitments

Capital Commitments

At 31 December 2024, the company had entered into contracts for the construction or purchase of properties and buses amounting to €623,868 (2023: €474,947).

Operating lease rentals

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

	2024	2023
	€	€
Due within one year	861,985	816,814
Due between two and five years	1,419,374	1,368,303
Due after five years	<u>123,375</u>	<u>174,950</u>
	<u>2,404,734</u>	<u>2,360,067</u>

NOTES TO THE FINANCIAL STATEMENTS -continued

27. 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 €5,082,905 (2023: €5,410,550) at 31 December 2024. 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 €7,074,059 (2023: €8,311,313) at 31 December 2024.

28. Subsequent Events

In March 2025 IWA employee representative bodies reached a set of proposals with 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 the agreement runs until 31st October 2026. The agreement includes an increase of 2.25% backdated to 1st October 2024, with four other salary increases planned for 2025 and 2026.

This agreement is post year end and the related income and expenditure have not been recognised in 2024. The organisation awaits funding to implement the pay awards for employees.

29. Approval of Financial Statements

The financial statements were approved by the directors on 10 April 2025.

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 2024

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**

	2024
	€
Traded income	76,990
Pobal CSP grant funding	43,260
Other non-traded income	93,202
Total Income	<u>213,452</u>
Pobal CSP salaries	50,312
Other operational expenditure	192,562
Total Expenditure	<u>242,874</u>
Net Deficit	<u>(29,422)</u>



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