



**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 2025**

**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**.

<b>Company Number</b>	352483
<b>Charity Number</b>	CHY 5393
<b>Charity Regulatory Authority Number</b>	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 16 April 2026 are as follows:*

<b>President:</b>	Jonathan O'Grady	
<b>Chairperson:</b>	Dermot Murphy	
<b>Vice Chairperson:</b>	Peter Smyth	
<b>Honorary Secretary:</b>	Ann Marie Connolly	
<b>Honorary Treasurer:</b>	Laura McDermott	
<b>Board Members:</b>	Sean Bresnan	Retired 11 September 2025
	Andrea Butterly	Appointed 6 January 2025
	Michelle Byrne	Retired 16 May 2025
	John Fulham	
	Fergal Goodman	Appointed 6 January 2025
	Padraic Hayes	Retired 16 May 2025
	Sean Hosford	Appointed 6 January 2025
	Martin Kelly	Retired 16 May 2025
	James McCarthy	
	Padraic Moran	Appointed 11 September 2025
	Anne-Marie Mullins	Appointed 6 January 2025
	Iqura Naseem	
	Naoise O'Reilly	Elected 16 May 2025
	Michelle Tait	Appointed 11 September 2025

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

**Chief Executive Officer:** Ann Marie O’Grady

**Senior Management Team:**

Mildred Carroll	National Director, Operations and CSD Policy
Jason Denman	Director of People & Development
Michael Doyle	National Director, Operations and ALS Policy
Roisin Duffy	Director of Strategic Partnerships, Advocacy and Fundraising (Commenced 5 <sup>th</sup> January 2026)
Catriona Griffin	Chief Financial Officer
Nicky Hamill	Director of Sports
Declan Hamilton	Interim National Director, Operations – Infrastructure and Volunteers
Chris Hoey	Chief Operations Officer
Mary Jo Leatham	Director of ICT
Jonathan McShane	Director of Project Management Office, Quality & Safety

**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 2025.

### **Vision**

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

### **Mission**

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

### **Core Values**

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

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

## **2025 - A YEAR IN REVIEW**

2025 was a year that truly demonstrated our value of courage, as our members and staff came together as ONE IWA to make a significant impact by advocating for people's rights. At a time of much political change and continued pressure on the disability sector, our members and staff ensured that the voices of people with disabilities were not only heard but were impossible to ignore. This collective advocacy significantly increased political awareness of the realities of life with a disability and strengthened IWA's position as a trusted and credible voice on disability policy.

Some key areas our members asked us to focus on were Housing, Access and Public Transport. We are delighted to report that our key asks in both our Access Campaign and Transport Campaigns were included in the Government's National Human Rights Strategy for Disabled People 2025 to 2030, which was launched in September. In our *Access: It's No Joke Campaign* members shared their experiences of everyday access barriers that impacts their independence. Our ask was for each county council to employ full-time, fully resourced access officers, preferably a person with lived experience of disability. IWA's *Getting Nowhere Report* published a full review of Ireland's approach to accessible public transport, highlighting that there are 12 government policies guiding public transport infrastructure projects in Ireland and that none have any national, legally binding standards for disability access. This is putting people with disabilities at risk when using public transport. We will continue to campaign on both issues, holding the Government accountable for their promises.

Crucially, our advocacy delivered tangible impact across long-standing issues of pay parity for IWA employees, and Section 39 organisations as well as inadequate funding for disability services, which were repeatedly raised as parliamentary questions and debated in Dáil Éireann. These issues moved firmly into the political mainstream, reinforcing the message that fair pay and sustainable funding are essential to retaining staff, reducing service gaps and ensuring continuity of support for our members.

In pursuit of meaningful representation at policy level, IWA joined a coalition of disability organisations to support an independent Seanad candidate, ensuring that lived experience was brought directly into the heart of national decision-making. We were immensely proud that our Advocacy Manager, Joan Carthy, was selected as the coalition's candidate. While the campaign did not result in election, it marked a significant step forward in highlighting the need for genuine consultation with people with disabilities in the development of public policy.

Important milestones also celebrated during the year were member-led programmes such as the Fitness Inclusion Project, which saw the inaugural Fitness Inclusion Games take place in the home of Irish Sport at Sport Ireland's Sports Campus in Dublin. These games were the culmination of all the hard work our members had put in and gave them an opportunity to compete, showcase and celebrate their progress with their families and loved ones.

2025 was a year of remarkable growth for our female members in IWA Sport, not only in performance, but in confidence, community, and leadership. Their success reflects the strength of their ambition and the power of creating spaces where women and girls can thrive. One of the success stories last year was Emerald Rollers, Ireland's all-female Wheelchair Basketball Squad, who competed in the Great British Wheelchair Basketball League's 3rd Division and were crowned Champions in April and promoted to Division 2. A fantastic achievement in just their second season since forming, and we can't wait to see what's in store for their future.

None of this would be possible without our extraordinary employees and volunteers. Their dedication, professionalism and belief in IWA's mission drive the organisation forward every day. In 2025, this commitment was recognised through our continued ranking among Ireland's best employers, as the Association moved up from fourth place in 2024 to second place in 2025. This reflects our focus on creating a supportive and values-led workplace. The Board and Senior Management Team remain committed to

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supporting our staff and ensuring that our values are lived at every level of the organisation.

Despite recruitment and funding challenges persisting in some areas, we commend our teams, who continue to deliver high quality services and support to our members across the country and we would like to thank them for their hard work and dedication.

## **What We Do: Our Services and Activities**

Irish Wheelchair Association has a vision of an Ireland where people with disabilities enjoy equal rights, choices, and opportunities in how they live their lives, and where our country is a model worldwide for a truly inclusive society. To support this, we provide a full range of quality services for people with disabilities in their own home enabling them to lead the life they choose in their own community.

- **Assisted Living Service**

Irish Wheelchair Association's Assisted Living Service (ALS) provides essential supports to assist individuals to live independently and to participate, how they choose, in their communities and society. The service is delivered in homes and communities across 26 counties supporting individuals, in a person-centred approach. The supports include personal care, shopping, education, employment, social activities, holidays, etc. The goal of IWA's Assisted Living Service is to provide essential supports to maximise an individual's independence and provides the individual with as much choice and control over their service as they choose.

Established as the leading provider of personal assistant services IWA ensures that our driven and committed personal assistants and management teams are fully trained, with ongoing opportunities to participate in continuous learning and mandatory training while also ensuring all staff have up to date Garda vetting in place.

The payment of Workplace Relations Commission pay award increases during 2025 for staff working in ALS was a welcome development in recognising the quality of the services our staff deliver and in assisting to recruit and retain essential and valued staff to ensure IWA continues to deliver the vital services for the individuals we support.

In 2025 IWA continue to advocate to protect the Personal Assistant (PA) model of service and philosophy on a sector wide basis, not just for IWA. We are actively engaging with the Department of Children Equality and Disability, HSE and other stakeholders to ensure that the introduction of the planned Home Care Authorisation Scheme does not have unintended consequences for PA services in the future. This will remain a key focus for IWA in 2026.

- **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 2025, IWA community centres continued to deliver a wide variety and choice of programmes, outings, supported holidays and trips. In 2025, 87,080 days of in-centre Day Services and School Leaver Services (2024: 86,420 days) were delivered with the increase reflecting the continued growth of the School Leaver Services across the country.

- **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. In 2025 we provided 754 holiday breaks to members (2024: 645 breaks) equating to 2,819 bed nights (2024: 2,546). The increase between 2024 and 2025 is reflective of the popularity of the Holiday Service and the high-quality, person-centred service that is offered.

- **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 continued to run a range of sports programmes throughout 2025. To support the running of these essential club programmes, we were delighted to secure funding from Sport Ireland Dormant Accounts Capital and Disability Programmes 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, Clonaslee win the League Shield, Killester win the 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 the clubs and athletes on their achievements.

At performance level, our IWA Sport National teams were supported by Sport Ireland Special Projects funding, Paralympics Ireland High Performance funding and Sponsorship from new sponsors CEF to compete at major competitions including World Para Powerlifting Championships, Wheelchair Rugby European C Championships and Wheelchair Basketball European C Championships, in addition to a number of other competitions. Congratulations to all athletes who represented Ireland.

In December IWA Board and Paralympics Ireland (PI) Board gave final approval to transition the sport of Boccia from PI to IWA following a detailed planning period and process throughout 2025. IWA formally took governance of Boccia on December 20th 2025. This is a notable milestone in the 65 year history of IWA and marks the beginning of an exciting future for the sport of Boccia in IWA. Boccia is already played in many IWA Community Centres all around the country. We look forward to developing a structured lifelong pathway in the sport and growing the player base at all levels around the country.

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 41% increase in volunteer training from 2024, with 186 participants undertaking training in Coach Education, Officials Training, Safeguarding 1, Anti – Doping Education and Youth and Adult Leadership . Thank you to each volunteer that commits to learning and development training year on year.

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 2025, IWA marked 41 years as an AHB, having first been recognised on 17th September 1984.

We continue to provide 51 wheelchair liveable and affordable homes alongside individualised housing supports, to tenants in Dublin, Kilkenny, Carlow, Tipperary, Mayo, Roscommon, and Galway. Our out of hours housing maintenance service remains in place, enabling tenants to report repair and maintenance issues in the evenings, at weekends and on public holidays, ensuring timely and responsive support throughout the year.

Following an independent stock condition survey of our housing portfolio commissioned in 2024, IWA progressed the development and implementation of a multi-year maintenance programme and associated financial plan in 2025 to support the long-term sustainability and quality of our housing stock.

Assistive technology in IWA homes continues to enable members to live independently. Our partners at Chadwicks Group continued to supply a range of building materials to support the upkeep of our housing portfolio nationally. Significant donations included gas heating boilers, paint, laminated flooring and kitchen units, with multiple maintenance and upgrade projects progressing during 2025. We extend our sincere thanks and appreciation to Chadwicks for their ongoing support.

#### **Housing Supports**

In 2025, IWA continued to support members and people with disabilities with housing queries and concerns, advocating with Local Authorities and government agencies where needed. We provided information and advice on applying for social housing, seeking medical priority status, accessing housing adaptation grants, and appealing decisions relating to housing applications.

IWA maintained collaboration with the Housing Agency, National Disability Authority, Irish Council for Social Housing, and the Health Service Executive to advance the housing rights of people with disabilities, with a continued focus on wheelchair liveable housing. Our advocacy for inclusive housing policy and Universal Design culminated in IWA partnering with the National Disability Authority, Irish Council for Social Housing and Age Friendly Ireland to host the national conference, 'Universally Designed Homes: Housing for All'.

IWA's Think Ahead, Think Housing campaign continued in 2025, encouraging people with disabilities to plan for their future housing needs and apply for social housing through their local authority. IWA also maintained representation on 29 of 30 Local Authority Housing and Disability Steering Groups (HDSGs) advocating for increased delivery of wheelchair liveable homes and associated personal support services.

- **Accessibility**

Promotion of the IWA Best Practice Access Guide (4th Edition) and IWA Great Outdoors: A Guide to Accessibility Guidelines remained a key focus in 2025. These guidelines were shared with engineers, architects, developers and local authorities to support improved accessibility in the built environment.

IWA also continued active participation in the National Standards Authority of Ireland expert working groups developing standards on wheelchair liveable dwellings, accessible tourism and European built environment accessibility.

IWA's Local Access Groups remained active in addressing local access barriers and advocating for inclusive environments, with support from the National Access Programme Manager.

- **Transport**

Irish Wheelchair Association has a large accessible bus fleet operating nationwide. In 2025, the fleet increased in size to 142 (134 vehicles in 2024). Having access to such a big fleet of vehicles enables IWA to deliver a wide range of daily services to our members. The ongoing emphasis on upgrading our fleet continued throughout the year which is underlined by the fact we have now purchased 76 new vehicles in the last 5 years.

Our Motoring Advice, Assessment, and Tuition Service (MAATS), offers motorists with disabilities the opportunity to learn or to return to driving. This service provides people with the opportunity to overcome the challenges of conventional vehicle design. In 2025, the service provided 1,879 (2024: 1,799) lessons to 323 (2024: 342) students and assessed 550 (2024: 542) clients and 29 students passed their driving tests (2024: 19)

In addition, training workshops for RSA driving testers were run by IWA MAATS personnel on a wide range of vehicle adaptations.

- **Communications**

Communications continued to advance the objectives set out under the Identify and Profile pillar of the Strategic Plan. A strong emphasis was placed on enhancing IWA's public profile and amplifying the lived experience of its members, ensuring their voices were central in engaging political and media stakeholders.

National media coverage increased by 45% compared to the previous year, including significant television exposure that extended the reach and impact of IWA's advocacy and brought members' experiences to a broader audience. Media relationships were further strengthened at both local and national levels, supporting proactive campaigns aligned with strategic priorities. Public trust in the IWA brand also reached the 75% target, rising from 68% at the launch of the Strategic Plan in 2022.

IWA's online community remains central to its communications strategy. A sustained focus on high-quality content and meaningful two way engagement resulted in an 11% increase in followers and, importantly, a 61.3% increase in engagement. A key driver of this growth was the launch of the Access: It's No Joke Campaign on the 1<sup>st</sup> of April. This campaign highlighted that it may be April Fools' Day, but for thousands of wheelchair users across Ireland, the daily struggle for access is anything but a joke. One member video went viral, reaching over one million views, significantly expanding the campaign's reach and helping it cross into traditional media, including television and radio.

The campaign also contributed to meaningful policy impact, with IWA's call for a full time access officer in every local authority included in the National Human Rights Strategy for Disabled People 2025–2030.

Overall, the Communications Team continues to play a vital role in supporting organisational performance by strengthening visibility, credibility, and engagement with key audiences.

- **Advocacy**

The Irish Wheelchair Association (IWA) continued to prioritise ensuring that the voices and opinions of our members were heard through our advocacy work in 2025. Our National Advocacy Manager, Joan Carthy, sought election to the Seanad. While her bid was unsuccessful, IWA's advocacy profile was significantly strengthened through the process, supporting our work in building and maintaining relationships with both Government and Opposition representatives. IWA also attended several Oireachtas Committee meetings, representing the views and lived experiences of our members.

We continued to represent and amplify members' voices on key issues by engaging directly with elected representatives and state bodies. This included our Pre-Budget Campaign and subsequent Cost of Living Protest Day, which highlighted the removal of disability support payments in Budget 2025. Campaigns such as Access: It's No Joke innovatively raised awareness of societal barriers, lack of accessibility, and negative attitudes towards disability.

Following the implementation of a website-based advocacy tool enabling members to contact their elected representatives directly, we continued to promote and support this facility, encouraging members to engage actively in advocacy and ensure their voices are heard.

The Advocacy team delivered four Self-Advocacy Training courses to 36 participants, empowering members to advocate for their own rights and needs. Our Disability Awareness in Schools Programme delivered 60 sessions across 40 Transition Year schools, reaching approximately 2,400 students, and 14 sessions in seven primary schools, reaching a further 300 students.

Following our submission to the National Disability Strategy consultation process, IWA continued to contribute feedback, supporting the development of the Government's Human Rights Strategy for Disabled People. Joan Carthy was appointed to the strategy's implementation committee, ensuring ongoing representation of IWA members' perspectives.

Transport advocacy remained a key priority, with IWA members continuing to represent the organisation on the National Transport Authority Taxi Advisory Committee, Transport User Group, and transport provider disability user groups.

IWA's National Rehabilitation Hospital (NRH) Liaison Officer continued to support individuals with newly acquired disabilities. In partnership with the NRH, IWA also successfully organised and hosted the 12th Annual NRH Sports Championships, promoting participation, rehabilitation, and community connection.

- **Fundraising and Social Enterprises**

Despite ongoing resourcing challenges, fundraised income increased significantly in 2025. This growth was driven in part by the renewal of our partnership with FREENOW and an extraordinary €500,000 grant from the Tom Cunningham Trust. We were also grateful to receive support from State Street Foundation for our work increasing disability awareness in schools. Our long-standing partnership with Chadwicks resulted in an even higher level of gifts in kind than in previous years.

While participation in some traditional events, such as Annual Fundraising Day and abseils, has declined, flagship events including the Dublin City Marathon and the Women's Mini Marathon continue to generate vital income from supporters across the country. Legacy income has also continued to grow, and we remain deeply grateful to the members and supporters who choose to leave these thoughtful and lasting gifts.

As a result of the board's decision to restructure the retail portfolio following the 2024 review, a phased closure programme was implemented during 2025, including the closure of eight shops in the first quarter, one transferred to another organisation in the third quarter and one further closure in the fourth quarter. By 31 December 2025, four strategically selected shops remained in operation, generating an operating surplus and reflecting a transition to a smaller, more financially sustainable retail footprint.

- **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. Our Quality Assurance Policy outlines our transparent approach to audits, verification of standards, and ongoing improvement through systematic assessment. In 2025, external quality assurance was further enhanced through the engagement of Health Care Ireland (HCI), who conducted a comprehensive gap analysis of Assisted Living Services and IWA Governance. The analysis assessed our alignment with the draft regulations for Providers of Home Support Services and the draft HIQA National Standards for Home Support Services. This extensive HCI report highlighted key areas of existing good practice, along with clear and effective recommendations for improvement. These insights directly support IWA's HIQA Readiness Project and strengthen our capability to deliver safe, high-quality, and compliant services into the future.

- **Volunteers**

In 2025 IWA continued to benefit from the dedication and enthusiasm of our volunteers, who remain central to the organisation's work across administration, sports, retail, community services, branches and clubs. Building on the streamlining of volunteer data management processes in 2024, further improvements were implemented in 2025 to enhance efficiency and reporting including HRIS enhancements.

The Branch National Consultative Forum continued to support engagement between branches, volunteers, members and organisational leadership. Interest in volunteering with IWA remained strong, with new applications received throughout 2025 and a high level of volunteer engagement across service areas.

We remain focused on strengthening our volunteer programme, improving administrative efficiencies, and enhancing support for branches and volunteers. The Volunteering Department continues to operate in line with the 13 recommendations arising from the Volunteer Strategic Review approved in February 2024.

- **Climate Action**

In 2025, IWA progressed the implementation of the revised Climate Action Road Map approved by the Board, re-affirming our commitment to contributing to national carbon reduction targets.

All public bodies are required to achieve a 51% reduction in energy-related greenhouse gas (GHG) emissions and a 50% improvement in energy efficiency by 2030, and IWA continues to align its practices with these targets.

Supported by HSE, the National Energy & Sustainability Manager role was successfully onboarded in early 2025, playing a key role in strengthening annual monitoring and reporting commitments to the Sustainable Energy Authority of Ireland (SEAI).

Further actions demonstrating our ongoing commitment in this area in 2025 include:

- Continued delivery of Eco Driving training to all staff nationally.
- Ongoing participation in training through the SEAI Energy Academy to enhance the organisational competence in meeting climate obligations.
- Continued rollout and optimisation of electricity smart meters across the housing portfolio, supporting improved energy efficiency and tenant control over energy usage.

## **Strategic Plan**

### **Strategic Plan 2022-2025**

#### **Delivering on our Strategy: Progress in 2025**

IWA's strategy for 2022-2025 was 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 delivered 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 have been met.

To ensure the achievement of IWA's strategic objectives, IWA set 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 was incorporated into everyday meetings and presentations, including Board, SMT, and IWA's wider leadership group.

Oversight of IWA's Strategy was undertaken through Project Management Office (PMO). Significant progress continued throughout 2025, with PMO continuing to be 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 were linked back to IWA Strategic Objectives and Actions where relevant and were a real-time source of information on key deliverables, status updates on projects, and progress on achieving the organisation's strategic goals. The current strategy came to an end in December 2025, and any open projects / programmes of work have been carried forward and aligned into the next strategic cycle.

#### **Summary**

At 31st December 2025, IWA had identified 308 projects under Our Strategy in Action (2024: 311). The projects are weighted, depending on their size and at the end of December 2025, 243 projects have been fully completed (2024: 187). The remaining projects are either in progress, scheduled for 2026, or to be considered as part of the next strategy.

At 31st December 2025, based on weighting, the organisation has completed 88% of project workflow against a target of 100% over the life cycle of the Strategy (2024: 68% complete against a target of 73%). 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 2025, there are 72 Priority 1 Projects (2024: 65), which based on weighting, are 93% complete against a target of 100% over the life cycle of the Strategy (2024: 79% complete against a target of 73%). The target volume of work was ambitious, and we have trends showcasing actual capacity on an annual basis that can be incorporated into future work planning.

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 compliance and increasing costs with static funding levels.

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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 Telecommunications) Strategy.

When IWA Strategy 2022-2025 was developed, experiences taught us that uncertainty is part of our external environment, and IWA must be able to respond to changing environmental dynamics and circumstances. Therefore, an agile approach to strategy implementation is required. A number of projects were deferred under People and Business Processes & Technology to enable available resources to focus on WRC Implementation, Pension Auto Enrolment, Approved Housing Body Strategic Review, and to further enable implementation of the second major digital transformation programme, HRIS (Human Resources Information system).

Finally, it is also worth noting, that in addition to the 243 projects completed under Our Strategy in Action, a further 207 projects completed were completed over the life cycle of the last strategy contributing to our overall impact as an organisation in the furtherance of our Mission.

### IWA Strategic Actions Dashboard

IWA Strategy 2022-2025								
People are at the heart of everything that we do - 31 December 2025								
	Culture	Advocacy	Services	People	Financial Prosperity	Business Processes & Technology	Identity & Profile	Total
<b>No. of Projects</b>	10	48	82	27	47	66	28	308
<b>No. Projects Complete</b>	8	46	61	21	36	48	23	243
<b>% Work Complete</b>	91%	98%	86%	89%	91%	82%	94%	88%
<b>Target to Date</b>	100%	100%	100%	100%	100%	100%	100%	100%
<b>No. of Priority 1 Projects</b>	0	9	7	4	31	13	8	72
<b>% Work Complete</b>	0%	100%	92%	91%	98%	81%	100%	93%
<b>Target to Date</b>	100%	100%	100%	100%	100%	100%	100%	100%

<b>Strategic Objective</b>		
<b>Advocacy:</b> Working with and on behalf of people with physical disabilities, progresses the achievement of their equal rights underpinned by UNCRPD		
<b>Strategic Action</b>	<b>2025 Deliverables Status</b>	<b>Key Achievements 2025/ Update</b>
Define IWA’s desired Advocacy impacts in line with the wants, needs and requirements of our members and service users.	2/3 complete	Access: It’s No Joke! campaign - IWA teamed up with IWA members and comedians to call out everyday accessibility barriers faced by people with disabilities. Three videos were launch on April Fool’s Day focusing on footpaths, public transport and beaches. Social media traction was exceptional along with mainstream media engagement
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.	5/5 complete	IWA Advocacy Manager nominated by National Disability Services Association as Seanad Éireann nominee - while there was not an appointment at this time, it significantly raised awareness of issues for people with disabilities, and the profile of IWA and NDSA. As part of Disability Federation of Ireland, IWA National Advocacy Manager made an address to the United Nations’ Conference of State Parties to the Convention on the Rights of Persons with Disabilities (COSP) in New York in June entitled ‘ <i>Leaving no one behind: using AI as a tool for supporting inclusivity to strengthen the participation of persons with disabilities</i> ’.
Increase our engagement with members and service users to build on our historical core ethos as a Disabled Person’s Organisation.	28/28 complete	Language Project roll out and implementation, reflecting preferred language by our members and those who avail of our services; four self-advocacy training programmes complete with 36 participants; monthly membership Spoke Out E-newsletters issued with reach of over 7,500 people.
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	Launch of the Government of Ireland National Human Rights Strategy for Disabled People 2025-2030, where a number of IWA transport and access campaign asks are specifically included, as well as a range of other areas IWA has been campaigning for over a significant period.
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	Annual Pre-Budget Submission. Following Government Budget 2026, and the loss of once-off payments in the budget, IWA issued Cost of Disability Press Release calling for an Emergency Disability Payment.

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Actively campaign to raise public awareness regarding the rights of people with physical disabilities, aligned to UNCRPD.	6/7 complete	<p>Accessible Polling Stations - Post Electoral Event Review (PEER) report published in June 2025 with key findings identified from IWA case study conducted in Mayo with the EC Electoral Commission. Electoral Commission presented to Oireachtas Committee on Disability Matters in July 2025 - CEO of Electoral Commission highlighted the work done by IWA in relation to the Case Study completed.</p> <p>A very successful initiative came to a close between UCD Architecture &amp; Engineering Schools and IWA Advocacy in relation to improvement in access in UCD's School of Architecture. This gave insight for the future architects and engineers into access considerations.</p>
Work with partners on research initiatives to influence public policy.	1/1 complete	IWA research project <i>Wheels of Change – A report on the number of people with physical disabilities who use wheelchairs in Ireland</i> , funded by Dormant Account Research Grant Scheme Funding, launched December 2025 as part of Disability in Sport Week.

**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

<b>Strategic Action</b>	<b>2025 Deliverables Status</b>	<b>Key Achievements 2025/ Update</b>
Define and develop IWA's Impact Metrics across all services.	1/2 complete	Significant progress during 2024 and 2025 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.	17/19 complete	<p>Fitness Inclusion Project aims to encourage and support people with physical disabilities to begin gym-based exercise programmes in local gyms to increase fitness and improve coordination as well as other wellbeing benefits. Over 120 people from across Ireland competed at the Inaugural National Fitness Inclusion Games at Sport Ireland's National Indoor Arena in June 2025.</p> <p>Treaty Rollers, the new multisport junior club in Limerick, established in 2024, was nominated for the Federation of Irish Sport Industry Awards - Best Initiative to Promote Inclusivity in Sport &amp; Physical Activity.</p> <p>Irish Healthcare Awards - 5 applications submitted, 5 applications shortlisted: Community Care (Run &amp; Roll), Nursing Project (Epilepsy Awareness), Disability</p>

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		<p>Services (Ability Programme and Young Adult Programme), Day Care Centre (IWA Clane).</p> <p>Identification of Requirements process reviewed, enhanced and rolled out across services.</p> <p>97 Home Competitions and Events supported through IWA Sport.</p>
<p>Work with our members, service users and external stakeholders to review and consider existing &amp; emerging evidence that identifies unknown and unmet rights, needs and wishes of people with physical disabilities.</p>	20/29 complete	<p>Think Housing, Build Accessible Campaign - IWA Housing Conference December 2025 was a great success, putting UD and UD+ homes firmly on the agenda of Government Department officials, Approved Housing Bodies and Developers attending on the day. HSE Adult Safeguarding Self-Audit Process implemented and now operational. Participation by IWA and 5 IWA Members in Electoral Commission Education and Public Engagement Strategy Working Group on access barriers to polling stations. IWA represented on 29 Local Authority Housing &amp; Disability Steering Groups.</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>	0/0 complete	<p>This has driven IWA advocacy focus over the life of the strategy. Next steps being considered in the context of IWA Strategy 2026-2030.</p>
<p>Retain and expand external Quality Accreditation across all IWA services.</p>	4/5 complete	<p>In 2025, IWA deferred Q Mark Quality Assurance Audit, utilising resources to focus on two main projects: HIQA Readiness / Gap Analysis (Phase 1 complete) and a refresh of Internal Quality Audits (now operational).</p>
<p>Prioritise and conduct strategic reviews of five key services to assess financial and operational viability and fitness for purpose.</p>	6/11 complete	<p>Transition of Boccia from Paralympics Ireland to IWA in progress for completion in early 2026.</p>
<p>Define IWA's role in housing.</p>	3/4 complete	<p>Successful IWA Housing Conference in partnership with National Disability Authority (NDA), Irish Council for Social Housing and Age Friendly Ireland, influencing the development of UD and UD+ homes, with over 100 attendees. Options appraisal (Phase 2) in progress to consider IWA's current and future role as an Approved Housing Body.</p>

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Define IWA's role in property ownership and management.	9/11 complete	New premises opened in Waterford in early 2025 for School Leavers Programme. New premises in progress for Arklow for Q1 2026.
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<b>Strategic Objective</b>		
<b>People:</b> 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		
<b>Strategic Action</b>	<b>2025 Deliverables Status</b>	<b>Key Achievements 2025/ Update</b>
Ensure ongoing consistency of employment contract terms.	1/2 complete	In May 2025, IWA was named Ireland's 2nd best employer across all sectors (up two places from 4th in 2024), also named best healthcare and best charity employer (Sunday Independent/Statista Best Employer Survey).
Retain and improve our Keep Well Mark accreditation.	8/9 complete	Based on eight pillars - Audit every second year, Interim Review completed in 2025. Employee Engagement Survey: Work Enjoyment 97%-99%; Employer Advocacy 93%; Retention Outlook 93%.
Work with others to achieve reinstatement of the link with HSE pay rates.	4/5 complete	Successful implementation of the next phase of 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.	4/5 complete	Network Forum – multi-annual programme.
Update skills and competency matrices to include a focus on business analysis and project management and roll out associated training and development plans for all roles.	2/3 complete	One IWA programme supported five projects across five directorates. PMO Framework and IWA Projects Portfolio extended to an additional 17 employees (42 employees over the life cycle of the strategy).
Lobby HSE for funding for essential core staff.	0/1 complete	Action spans life cycle of the strategy – continues into Q1 2026. Active lobbying at national and regional levels across IWA with HSE counterparts with successful outcomes in a number of areas during 2025.
Identify opportunities across all services for volunteers to contribute to the work of IWA and recognise and evaluate their positive impact.	1/1 complete	Social Media campaign to highlight IWA Volunteers aligned with National Volunteering week. Multi-year action.
Build the capability and capacity of our staff and volunteers in volunteer management.	1/1 complete	Recommendation for Phase 2 identified through the Volunteer Programme Strategic Review – in progress, deferred while supporting HRIS solution for Volunteers.

<b>Strategic Objective</b>		
<b>Financial Prosperity:</b> IWA ensures its long-term financial prosperity in order to secure its fiscal autonomy		
<b>Strategic Action</b>	<b>2025 Deliverables Status</b>	<b>Key Achievements 2025/ Update</b>
Maintain long term sustainable and mutually beneficial relationships with all customers and vendors.	31/36 complete	Multi-year action. Collaborative and partnership approach ongoing with HSE, Sport Ireland, Department of Social Protection, and Department of Children, Disability and Equality. Continually developing partnerships with key vendors.
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 2026 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	Now operational - pricing model developed and is being used to support funding requests across the organisation. Project to close in Q1 2026.
Grow our contribution from current and new income sources to ensure we build financial reserves to levels that underpin future investments and financial prosperity.	2/3 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.	1/2 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 2026 but there is optimism that the process will be simplified.

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<b>Strategic Objective</b>		
<b>Business Processes &amp; Technology:</b> IWA has robust solutions which adapt to and meet business and sustainability needs and streamline business processes, enabled by appropriate technology.		
<b>Strategic Action</b>	<b>2025 Deliverables Status</b>	<b>Key Achievements 2025/ Update</b>
Incorporate change management best practice into technology enhancement activities to ensure engagement and acceptance of 'real' business change.	8/11 complete	One IWA Programme supported five major project developments in 2025. 2nd major Digital Transformation Programme HRIS (Human Resources Information System), bedded down within HR and Training Departments.
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).	32/47 complete	HRIS in progress with Employee Central and Learning Module in advanced stages of roll out in 2025 and 2026. 3 <sup>rd</sup> major Digital Transformation Programme Payroll Solution commenced with 4/15 projects complete. Delayed due to implementation of WRC payment project. Stakeholder analysis undertaken for 4 <sup>th</sup> major Digital Transformation Programme Rostering / Time in Attendance Solution. Consolidation of legacy infrastructure as well as remedial works ongoing. Cyber Security projects continued during 2025.
Identify and build on ICT partnerships to enhance our ICT footprint and services.	4/4 complete	Microsoft Enterprise Agreement in place - creation of a single contract and locking of pricing for our comprehensive estate for 2025-2028.
Establish a Project Management Office (PMO) to inform and manage organisational project roadmap and project benefits realisation.	3/3 complete	Now operational and business as usual. 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	Baseline data for energy consumption collated and analysed for Community Centres and IWA Sports Hall to support future energy management.

<b>Strategic Objective</b>		
<b>Identity &amp; Profile:</b> Maintain recognition of IWA as Ireland's leading representative organisation and service provider for people with physical disabilities.		
<b>Strategic Action</b>	<b>2025 Deliverables Status</b>	<b>Key Achievements 2025/ Update</b>
Review corporate structures and decide appropriate future structure(s) for the organisation as a service provider and Disabled Persons	3/4 complete	Retail Strategic Review Phase 2 was completed in 2025. Board & Committee Governance Review completed in 2025.

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Organisation (DPO).		
Grow and enhance IWA impact stories to provide to media and develop proactive media campaigns detailing the lived experience of our members.	11/12 complete	Pre-budget submission successfully submitted to government. RTE covers news of IWA’s Driving School – Ireland’s first driving school for power wheelchair users. Home Truths Campaign highlighting the barriers to accessible housing. Fitness Inclusion Games awareness on social media – 150,000 hits.
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.	3/3 complete	Access Videos Project focussing on beaches, footpaths, and public transport – 1.2 million views, and 17 media articles. RTE News covered our successful advocacy campaign for beach access in Belmullet, Co Mayo. This is part of IWA’s Rolling Waves Beach Access Campaign. Irish Charity Monitor Index: Prompted Awareness 80% (2024: 79%); Public Trust 76% (2024: 72%); and Potential Support 64% (2024: 60%).
Identify, evaluate and develop current and new strategic partnerships.	5/7 complete	Partnership with National Disability Authority, Irish Council for Social Housing and Age Friendly Ireland on Housing Conference 2025.
Conduct strategic review of IWA’s name.	1/1 complete	Internal review completed on IWA Brand.
Define IWA Membership, and design and launch IWA Member Benefit Package.	0/1 complete	Carried forward into next strategy

<b>Strategic Objective</b>		
<b>Culture:</b> People are at the centre of everything we do. We are one IWA, with a culture of diversity, belonging & inclusion (DB&I)		
<b>Strategic Action</b>	<b>2025 Deliverables Status</b>	<b>Key Achievements 2025/ Update</b>
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.	3/5 complete	Member Engagement Survey with an overall Net Promoter Score of +65 (2023: +55); an NPS score of over 50 is considered excellent.
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.	4/4 complete	Annual DB&I survey launched and metrics for regular reporting and continuous improvement initiatives developed.

## **Strategic Plan 2026-2030**

In early 2025, IWA Board commissioned the development of the next strategy. It was held that IWA Strategy 2022-2025 had served IWA well, and did not require a significant reworking, but needed updating to reflect current thinking and priorities since it was developed in 2021. A refresh and refocus approach was adopted, with higher level strategic actions, and the 2026 Implementation Plan being developed at the same time as the overarching strategy.

*‘People are at the heart of everything we do’* remains as is, as it is already a significant part of the culture of IWA. It was also felt that our Vision, Mission and Values were fit for purpose, and remain unchanged. The new strategy development focused on the strategic ambitions and framework along with the external environmental assessment and stakeholder consultation with: IWA Board; members; those who avail of our services, programmes and supports; employees; volunteers; and external stakeholders. IWA has a wealth of stakeholder consultation data collated over the life cycle of the last strategy and we were able to utilise this data to also inform the new strategy development.

This is a strategy of impact and ambition. We have identified eight strategic ambitions over the life cycle of Strategy 2026-2030, with **Advocacy** being the overarching strategic ambition across the organisation, our services have expanded out to showcase our impact as an organisation, reflected as strategic ambitions of **Independence, Empowerment, Accessibility & Mobility**, and **Sport**, underpinned by the strategic ambition enablers of **Our People, Financial & Organisational Resilience**, and **Business & Digital Transformation**.

These strategic ambitions set out how we will deliver on our Mission during 2026-2030. There is a pipeline of strategic projects that have continued past the end of the last strategy and have informed the 2026 Implementation Plan. Metrics have been enhanced to be clear and measurable indicators of successful achievement of our strategic ambitions.

Agility remains a key requirement, and a review of the external and internal environment will be built into the implementation and review processes and, where necessary, appropriate modifications or recalibration will be made to the implementation of the strategy. It will be imperative that any such changes, their rationale, and any resulting amendments to business plans be implemented and communicated clearly and consistently throughout the organisation.

We are now at the final and exciting stage of strategy development: final formal design, communication, and launch, and we look forward to sharing our new strategy with all our stakeholders. This was a strategy shaped by them. Together we are stronger. Together we are One IWA. Together we can make a difference. This is our plan to make a difference over the next five years.

## **Looking Forward: 2026 is a big year for the Irish Wheelchair Association**

The year has begun in true IWA fashion, fast and furious and a hive of productivity. We benefited from so much hard work completed in the latter half of the previous year, as the Board, supported by our senior management team, signed off on the core direction of our 2026 to 2030 Strategic Plan.

In this strategy, we will formally recognise that Advocacy is embedded in the very fabric of the Association and this plan has been formed through an Advocacy lens. As you meet our dedicated staff across the country, it is evident that they are all advocating for change and supporting our members to self-advocate. This year, we will heighten our Advocacy efforts with a combination of the strength of our local teams based in every community in Ireland working in tandem with our policy team working at national level. This year, we have already seen huge momentum from our call for an emergency winter payment for people with disabilities. This must be implemented as people share their lived experience with us of choosing between eating or heating their homes. This is a stopgap measure until a permanent Cost of Disability payment is implemented.

We look forward to working with Government on a solution for this for our members through a research paper, which will be published in time for the next Budget. In the meantime, we continue to campaign for support today, as people are suffering now.

On the IWA Sport front, this year we are delighted to welcome a new sport to our offering as we become the National Governing Body for Boccia in Ireland. The sport is a highly accessible sport already played in over 40 of our community centres, and its addition will help to grow our members and give athletes more choice and opportunity. We would like to sincerely thank Boccia Ireland, Paralympics Ireland and Sport Ireland for supporting the transition.

As one of Ireland's top employers, we recognise that we are operating in a highly competitive employment market. With near full employment, historic funding gaps and pay parity still not resolved, we remain vigilant to the risks caused by these factors in attracting and retaining employees. Incremental progress towards pay parity was made in 2025, but we continue to fight for our staff so that they can enjoy equal pay for equal work. This is a key priority for the Board, and the senior management team continues to work tirelessly on strategic lobbying.

Our partnership with HSE remains a key relationship in the delivery of quality services for our members. As the HSE restructuring continues to be implemented, we are working closely at local and national level on developing resilient funding models and Service Arrangements that enable IWA to do what we do best.

At the beginning of 2026, the ongoing funding sustainability challenges relating to services delivered on behalf of HSE have intensified. This is due to the Government's introduction of the mandatory pension auto enrolment scheme, without provision of the additional funding needed to meet the associated employer contribution costs. This creates a significant financial burden for IWA that must be addressed and the burden will grow over the next ten years as the mandatory employer contributions increase. We continue to actively advocate for additional funding to cover this new statutory obligation.

Despite the challenges ahead, we remain committed as ever to our members and the wider disability community and are excited for the year ahead.

## **Financial Review**

The results for the year are set out in the Statement of Financial Activities on page 48.

### **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 2025 was €0.9m (2024: €0.2m). The net deficit in restricted fixed asset funds was €0.1m (2024: €1.1m). Total net income in 2025 was €0.8m (2024 Net Expenditure: €0.9m).

The annual challenge of funding for services delivered on behalf of HSE continues and this is demonstrated through IWA's loss on restricted operating funds of €0.6m in 2025 (2024: €0.7m). In 2025 IWA received restricted grants from non statutory sources of €0.5m which remain unspent at year end. This grant is for specific purposes and is not available to cover the unfunded operational losses generated in delivering services on behalf of the state. Excluding the impact of this grant, the underlying restricted operating loss on services delivered on behalf of the state increases by €0.5m. The actual loss incurred during 2025 in delivering state funded services is €1.1m.

Operating costs increase annually as a result of inflation and increased levels of compliance, reporting and regulation. Over the last few years IWA has successfully negotiated additional funding to support services delivered on behalf of HSE but unfortunately the additional funding does not cover the full economic cost of delivering essential services. The additional funding is negotiated on an annual basis and in 2025 it was not sufficient to meet restricted operating costs.

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

In March 2025 IWA employee representative bodies reached an 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 pay agreement:

- An increase of 2.25% from 1 October 2024
- An increase of 1% from 1 April 2025
- An increase of 2% from 1 November 2025
- An increase of 2% from 1 April 2026
- An increase of 2% from 1 October 2026

The agreement also states that funding under Section 39 of the Health Act 2004 will be adjusted to reflect future Public Service Agreements. Finally, the agreement acknowledged low pay in the sector and confirmed that a comprehensive data gathering exercise would be undertaken on the pay and funding arrangements in the sector to progress pay issues that affect service delivery and long term viability of organisations.

Towards the end of 2025 IWA received funding to support the first three increases negotiated as part of this pay award. Employees received both back pay arrears and salary pay scales uplifts in December 2025 to reflect the increases negotiated. This funding was administered by KOSI Corporation on behalf of HSE, with agreed funding being provided by HSE. The funding was negotiated following completion of an audit by KOSI Corporation of the 2024 funding claim. KOSI Corporation is currently auditing the 2025 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 2025 IWA hardened its security stance, implemented continuous improvements across all

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technology infrastructure and worked to improve benefits realisation for digital investment.

Unrestricted operating income was €7.3m in 2025 (2024: €7.6m). In 2025, Irish Wheelchair Association continued to focus on developing and maintaining relationships with corporate sponsors and donors, and this resulted in growth of fundraising income. The divestment of 10 Charity Shops during 2025 has resulted in a transition to a smaller, more financially sustainable retail footprint. Unrestricted net income was €1.0m in 2025 (2024: €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 2025, income received was €1.5m, compared to expenditure of €1.6m, resulting in a net deficit of €0.1m.

### **Income**

Total income for 2025 was €79.3m (2024: €77.2m).

- Restricted operating income was €69.8m (2024: €68.2m). IWA is a major provider of services to HSE. IWA is funded by the HSE as a 'Section 39 organisation' and received income of €63.8m in 2025 (2024: €62.8m) as assistance towards delivering a wide range of services including Assisted Living Services, Community Centres, Respite and Supported Living. €4.1m (2024: €4.1m) was received through the DSP Community Employment Scheme, which enabled IWA to employ 219 (2024: 228) employees as a vital support to our Community Centre services. A further €1.4m (2024: €1.3m) for services was received through the Irish Sports Council, Pobal, the National Lottery and other grants. In 2025 IWA received a restricted grant of €0.5m from The Tom Cunningham Trust through The Ireland Funds and this grant remains unspent at year end. Project works specific to this funding commenced in 2025 but no expenditure was incurred pre year end, the grant will be significantly utilised during 2026.
- To maintain and deliver its services, IWA generated unrestricted operating income of €7.3m (2024: €7.6m) 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 (2024: €0.6m) 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 2025 for capital projects and was €1.5m (2024: €0.7m). This includes Clár and HSE funding of €0.8m to support the purchase of 13 new buses, funding to support community centre development and essential upgrade works of €0.7m, and other small grants and fundraising for capital projects.

### **Expenditure**

Total expenditure in 2025 was €78.5m (2024: €78.0m).

- In 2025, 99% of operating expenditure is incurred on charitable activities and the provision of services. IWA's largest service is the Assisted Living Service, with €39.7m (2024: €39.3m) spent in delivering 1.2 million hours (2024: 1.2 million hours) of personal assistance. €23.9m (2024: €22.9m) of expenditure relates to Community Centres activities at our locations nationwide. Expenditure on all other charitable services and activities was €12.2m (2024: €11.9m).
- The cost of raising funds was €1.1m (2024: €2.1m) to generate fundraising income and operate the charity shops.
- Fixed asset funds expenditure of €1.6m (2024: €1.8m) represents the utilisation of capital grants being the depreciation of the related assets.
- To minimise costs and ensure that resources are directed to frontline services, IWA operates a National Central Services function to support all of the organisation's services and activities. Support costs including governance costs were 9.3% (2024: 8.9%) of expenditure.

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- IWA is a people-based organisation with most staff working directly in frontline services. Pay costs are 84% (2024: 84%) 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 2025**

Total Funds at 31 December 2025 were €22.2m (2024: €21.4m).

- Restricted operating income is received and spent in the year in the delivery of services, with the exception of restricted legacies and restricted grants. 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, and is also supplemented by IWA unrestricted income. A balance of €0.2m remains from restricted legacies received in 2019, 2021, 2024 and 2025 and a balance of €0.5m remains from a restricted grant received in 2025 at 31 December 2025. Restricted fixed asset funds, which are the residual value of capital grants and other fixed asset income, were €12.4m (2024: €12.4m).
- 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 €6.8m at 31 December 2025 (2024: €6.3m).
- Designated operating funds relate to IWA voluntary branches and sports clubs and also unspent fundraised income for specific IWA activities. Designated funds amount to €2.2m at 31 December 2025 (2024: €2.0m).

### **Cashflow and bank balances**

- Cashflow continues to be a priority for the organisation. At 31 December 2025, IWA had bank balances of €19.7m (2024: €15.7m). This is made up of designated Branches and Sports Clubs of €1.0m (2024: €0.9m), other designated funds of €1.3m (2024: €1.1m), restricted fixed asset funds of €2.1m (2024: €1.3m), restricted grants of €0.5m (2024: €0m), restricted legacies of €0.2m (2024: €0.2m), deferred income of €4.3m (2024: €3.5m), other restricted funds of €0.3m (2024: €1.0m) and unrestricted operating funds of €10.0m (2024: €7.7m).
- **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 €6.8m 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.

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- Over the life of IWA's Strategic Plan 2022-2025 the organisation made some progress on increasing unrestricted reserves – unrestricted reserves grew from €4.6m at the beginning of 2022 to €6.8m at the end of 2025. This gradual growth will continue throughout the life of IWA's Strategic Plan 2026-2030 under the strategic ambition enabler of Financial and Organisational Resilience. This will be achieved through growing the organisation's contribution, maintaining long term sustainable and mutually beneficial relationships with customers, donors and vendors, diversifying our income sources whilst also ensuring strong governance and high compliance standards. IWA is continually engaging with the HSE, its largest funder, to address deficits in services delivered.

### **Tangible Fixed asset investment**

- Tangible fixed asset investment in 2025 was €0.8m (2024: €0.95m). With the support of HSE, Irish Wheelchair Association commenced the investment in a new community centre in Drogheda at a total cost of €0.1m.
- Utilising 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 2025 CLÁR (Ceantair Laga Árd Riachtanais) programme funding. This investment makes a valuable contribution to maintaining IWA's essential service and reducing operational costs. Furthermore, a new IWA Sports vehicle was purchased using a contribution received from Lord Taverners Ireland.

### **Events since the balance sheet date**

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

## **Company Structure**

### **Legal Structure**

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

### **Members' Organisation**

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

At the AGM, the members receive the report of the Board on the activities of the year and the financial results, appoint members to the Board of Directors, and discuss and vote on resolutions relating to the strategic direction of the organisation as well as on any proposed changes to the Constitution. This unique structure gives the organisation a high level of accountability and transparency in its activities, and it ensures that IWA is completely focused on the evolving needs of people with physical disabilities. In 2025 IWA held its fourth 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 (2024: 20) branches nationally as well as 22 (2024: 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, ensuring risks are effectively managed and attending to 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 IWA Board is composed of and directly accountable to the people it was founded to serve, alongside representation from our employees and directors appointed for their particular expertise.

The IWA Board is composed of a minimum of 13 and a maximum of 15 directors appointed as follows:

- One President, elected by our members;
- Nine A.G.M Elected Directors, elected by our members;
- One Sports Representative Director, elected by National Sports Executive Committee on behalf of IWA Sport members;
- Two Employee Representative Directors, elected by our employees
- Three Co-optee Directors who may be co-opted by the Board for their particular expertise.

A minimum of 33% of directors must be persons with disabilities. As at 31 December 2025, 40% of the Board comprised persons with disabilities.

A minimum of 40% of directors should be of each gender, female and male. As at 31 December 2025, the Board comprised 47% female directors and 53% male directors.

The broad composition of IWA Board provides diverse perspectives and insight from people with disabilities, those that avail of our services, those that participate in sport, our volunteers and our employees in addition to ensuring that we have the appropriate balance of skills, experience and competences captured in our Board skills matrix as maintained by our People, Culture and Governance Committee.

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 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 may serve for 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 and took over the role as Chairman in September 2024. He has worked in the global food industry for over 20 years after becoming a Fellow of the Chartered Certified Accountants (FCCA). Dermot has held senior positions in both Europe and North America culminating with his appointment as CEO for Aryzta Europe in 2015. Having left Aryzta in 2018 he has a number of interests in the Irish food industry where he supports and mentors small to medium sized businesses. He also works as a business consultant to Public Companies and Private Equity firms and as a non executive director. Dermot has extensive financial, management, governance and strategic experience and believes people are an organisations best asset.

### **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 Bachelor of Commerce 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 Honorary 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.

### **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.

### **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 every day and is 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.

### **Sean Hosford**

Sean was appointed to the Board of IWA in January 2025 and brings a wealth of knowledge from his career in the not-for-profit sector over the past 40 years. 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. He has extensive experience in financial management, corporate governance, strategic planning and change management. Sean holds a Masters in Business Studies from University College Cork, a BSc in Management (UCC), diplomas in Human Resources (NCI), financial planning (UCD), Credit Union Studies (UCC) and Corporate Governance from the Corporate Governance Institute of which he is a member. He is also a Qualified Financial Advisor as well as being a member of the Institute of Directors. Sean has previous board experience, serving as chair of Aughrim Street, Clonsilla and Community Credit Unions. He is Treasurer of the Alice Leahy Trust since 2015, a member of the board of Credit Union Mortgage Services and a trustee of Mountview Family Resource Centre, he has also previously served as a Director of Coolmine.

### **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.

### **Padraic Moran**

Padraic has a BA in Communication Studies from DCU and works as a Service Specialist for Sky Ireland and serves as National Development Director with Boccia Ireland. Padraic served two two-year ministerial appointments on the Sport Ireland Executive Board from 2019 to 2023 and remains a member of its Audit & Risk Committee. He has represented Ireland in Boccia at Paralympic level at both the London and Beijing games, was World Champion in 2010 and most recently was World Boccia Challenger Champion in Finland in 2024.

### **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.

### **Naoise O'Reilly**

Naoise was elected as the staff representative to the IWA Board in May 2025. Naoise is a long serving employee of IWA, starting as an administrator in the HR Directorate at the age of nineteen. After three years, she left the organisation to work with An Post, where she gained thirteen years of valuable experience before returning to the HR Team at IWA—a place she has always considered home. Beyond IWA, Naoise has volunteered on the Board of her credit union, and Inner City Homeless, providing essential supplies to those in need during the harsh winter months—an experience that deepened her commitment to compassion and community. With a background in the performing arts, including theatre, television, and even touring internationally as an assistant to an illusionist, Naoise brings creativity and a sense of fun to everything she does. Today, she enjoys quieter moments with family and friends, walking their dogs, and exploring new cultures through travel.

### **Michelle Tait**

Michele is currently Managing Director (Interim) of VHI Health & Wellbeing. She previously served as Chief Executive Officer of St. Vincent's Hospital, and before that in a range of senior management positions over her 20 years with the Health Service Executive. She was drawn to serve on the Board of IWA through her passion for the role of patient and service user advocacy, having served as Director of National Advocacy Service for People with Disabilities from 2016 until 2025. Michele has a MSc in Healthcare Leadership, a higher diploma in Healthcare Management and has completed an Executive Leadership Programme in Trinity Business School, Trinity College Dublin.

Further profile details of the directors are provided on the IWA website at [www.iwa.ie](http://www.iwa.ie).

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### 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 2025. There were nine board meetings in the year.

		<u>Board attendance in 2025</u>
Jonathan O'Grady		9/9
Martin Kelly	Retired 16 May 2025	2/3
Dermot Murphy		9/9
Laura MacDermott		8/9
Sean Bresnan	Retired 11 September 2025	2/7
Andrea Butterly	Appointed 6 January 2025	8/9
Michelle Byrne	Retired 16 May 2025	3/3
Ann Marie Connolly		8/9
John Fulham		9/9
Fergal Goodman	Appointed 6 January 2025	9/9
Padraic Hayes	Retired 16 May 2025	2/3
Sean Hosford	Appointed 6 January 2025	8/9
James McCarthy		6/9
Padraic Moran	Appointed 11 September 2025	2/2
Anne-Marie Mullins	Appointed 6 January 2025	8/9
Iqura Naseem		7/9
Naoise O'Reilly	Elected 16 May 2025	4/6
Peter Smyth		7/9
Michelle Tait	Appointed 11 September 2025	2/2

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 2025 and 2026:

#### Elections & Retirements of Board Officers

Board Member	Office	Election/Retirement	Effective Date
No movements in 2025	N/A	N/A	N/A

#### Appointments & Retirements Board of Directors

Board Member	Election/Retirement	Effective Date
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
Martin Kelly	Retired	16 May 2025
Padraic Hayes	Retired	16 May 2025
Michelle Byrne	Retired	16 May 2025
Naoise O'Reilly	Elected	16 May 2025
Sean Bresnan	Retired	11 September 2025
Padraic Moran	Appointed	11 September 2025
Michelle Tait	Appointed	11 September 2025

## **Board Of Director Committee Service**

### **Audit, Finance & Risk Committee**

#### **Committee Member**

Fergal Goodman

Sean Bresnan

Sean Bresnan

#### **Election/Retirement**

Appointed

Appointed

Retired

#### **Effective Date**

28 January 2025

29 May 2025

11 September 2025

### **People Culture & Governance Committee**

#### **Committee Member**

Anne-Marie Mullins

John Fulham

Iqura Naseem

#### **Election/Retirement**

Appointed

Appointed

Appointed

#### **Effective Date**

28 January 2025

28 January 2025

19 May 2025

### **Quality, Safety & Assurance Committee**

#### **Committee Member**

Sean Hosford

Andrea Butterly

#### **Election/Retirement**

Appointed

Appointed

#### **Effective Date**

28 January 2025

28 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 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.

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During 2025, Padraic Moran, Board Member, entered into a conflict management agreement in relation to his involvement with Boccia Ireland, which was an indirect party to negotiations to transfer the governance of Boccia from Paralympics Ireland to IWA Sport and recused himself from all discussions related to this matter.

During 2025, Padraic Moran, Board Member, entered into a conflict management agreement in relation to his membership of the Audit and Risk Committee of Sport Ireland, a funder of IWA Sport and recused himself from any discussions related to Sport Ireland funding.

During 2025, Lorcan Claffey, National Sports Executive Committee Member, entered into a conflict management agreement in relation to his membership of the Board of Paralympics Ireland which provides funding to IWA Sport in relation to high performance programs and recused himself from all discussions related to Paralympics Ireland matters.

Since 2025, Employee Directors, as a matter of policy recuse themselves from matters related to the performance or remuneration of senior management and employees more generally.

Otherwise, during 2025, 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 IWA Board commissioned an external Board evaluation in 2025 which commenced in Q3 2025 and concluded with a final report considered and adopted by the Board on the 4<sup>th</sup> December 2025.

The IWA Board has carried forward two recommendations from the previous external evaluation which concluded in Q3 2021.

The IWA Board has commenced work on an implementation plan and will report on progress in its next annual report.

The National Sports Executive Committee was evaluated as part of the external board evaluation in 2025 and will report on progress in the next annual report.

### **Board Induction, Training and Site Visits**

#### 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.

In 2025, new directors attended a half day induction programme with modules on our strategy, finances and governance arrangements delivered by senior management. Each new director attended a follow-up meeting with the Company Secretary and Chairperson to address any additional induction requirements.

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

#### Training

The IWA Board has made a commitment that each director will attend a comprehensive training on roles and responsibilities of board members at least every 24 months, with new directors attending within their first year.

#### Site Visits

To develop a comprehensive understanding of IWA's work and service delivery, and the impact our services have on the lives of our members and those that avail of our services, directors engage in a

programme of visits to IWA centres and attend various activities throughout the year.

The IWA Board has made a commitment that each director will attend at least one site visit every 24 months.

### **Board Renewal and Succession Planning**

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.

Ahead of the AGM in May 2025, 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 2025 were tailored to attract candidates with the necessary skills and experience.

### **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 2025 and will maintain this in 2026. 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 2025, 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 in response to 2.1 (b) that the Company Secretary is an employee of the Company and not a Board member.

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 Bodies Regulatory Authority (AHBRA). 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 Committee and the People, Culture & Governance Committee.

The board sub-committees at 31<sup>st</sup> December 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.

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

**Audit, Finance & Risk Committee**

<b>Committee Member</b>	<b>Election/Retirement</b>	<b>Effective Date</b>
Stephen Murray	Appointed	28 January 2025
Martin Kelly	Retired	28 August 2025

**People, Culture & Governance Committee**

<b>Committee Member</b>	<b>Election/Retirement</b>	<b>Effective Date</b>
Stephen O'Beirne	Appointed	28 January 2025
Sarah Kerrigan	Appointed	28 January 2025
Stephen O'Beirne	Retired	20 August 2025

**Quality, Safety & Assurance Committee**

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

**National Sports Executive Committee**

<b>Committee Member</b>	<b>Election/Retirement</b>	<b>Effective Date</b>
Karen Brady	Appointed	22 May 2025
Lorcan Claffey	Appointed	22 May 2025

- **Audit, Finance and Risk Committee:** The Audit, Finance and Risk Committee supports the Board with the general oversight of the finances of the Association, financial planning and budgeting functions, its financial reporting obligations, its risk management functions, make recommendations to the Board in relation to relevant property acquisitions, leases and disposals and engages with the external statutory audit and internal audit functions.

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 2025 were:

		<b>Attendance 2025</b>
Laura MacDermott (Chair)	Director	4/5
Martin Kelly	Director/External	1/3
Dermot Murphy	Director	4/5
Fergal Goodman	Director	5/5
Sean Bresnan	Director	0/1
Anne Stewart	External Member	5/5
Stephen Murray	External Member	5/5

- **People, Culture & Governance Committee:** The People, Culture and Governance Committee lead the process of appointments and renewals to the Board and Board Committees. In line with Constitution and IWA Governance Manual the committee makes recommendations for approval by the Board or

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

*Operating under the registered name of Irish Wheelchair Association*

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Members at General Meeting, oversees the appointment of the Chief Executive Officer and members of the Senior Management Team, oversees and monitors succession planning for senior management and business critical roles within IWA, oversees the performance management of the Chief Executive Officer and the Company Secretary, through the IWA Chairperson, supports the Board with its remuneration policy and oversight functions, oversees the alignment of IWA culture and values, monitoring implementation of initiatives that promote diversity, inclusion, engagement, and a values-driven culture across employees, volunteers and Board members and keeps governance arrangements under review and makes appropriate recommendations to the Board to ensure that corporate governance policies and practices are in line with good governance standards and regulatory requirements.

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 2025 were:

		<b>Attendance 2025</b>
Dermot Murphy (Chair)	Director	5/5
Iqura Naseem	Director	0/3
John Fulham	Director	5/5
Anne-Marie Mullins	Director	4/5
Sarah Kerrigan	External Member	4/5
Stephen O'Beirne	External Member	2/2

- **Quality, Safety & Assurance Committee:** The Quality, Safety and Assurance Committee drives quality improvement initiatives across all service areas, providing assurance that effective structures, systems, policies and processes are in place to deliver safe, effective and high-quality services. It also promotes equitable, person-centred services and ensures alignment with IWA ethos and values, including our commitment to high quality services based on a social model of disability, ensuring that the experiences of service users and employees inform improvements to our structures, systems and processes. The committee oversees and guides continuous quality improvement efforts, while fostering a culture of safety, accountability, and shared learning, ensuring the Board is informed of key service-related risks and quality performance issues, alongside relevant legislative and regulatory compliance.

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 2025 were:

		<b>Attendance 2025</b>
Ann Marie O'Connolly (Chair)	Director	4/4
Andrea Butterly	Director	3/4
Sean Hosford	Director	4/4
Michelle Tait	External Member/Director	4/4
John Devilly	External Member	4/4

- **National Sports Executive Committee:** The National Sports Executive Committee is a subcommittee of the Board and manages the affairs of IWA Sport and met nine times in 2025. The members of the Committee, and attendance at meetings in 2025 were:

		<b>Attendance 2025</b>
James McCarthy (Chair)	Director	9/9
Adrian Donoghue (Secretary)	External Member	7/9
Lorcan Claffey (Treasurer)	External member	4/5
Daragh Kennedy	Employee Member	7/9

Iqura Naseem	Director	3/9
Anna Maia	External Member	6/9
Sarah Kerrigan	External Member	5/9
Peter Smyth	Director	5/9
Karen Brady	External Member	3/5

## **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 implementation of auto enrolment from the beginning of 2026 without funding to cover the additional statutory cost was added to IWA's Risk Register in the latter part of 2025. This significant risk has resulted in an increased risk rating for the financial sustainability of the organisation. The risk has been escalated to HSE and we continue to work in a partnership approach with HSE to resolve this significant financial sustainability issue.

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 (2024: €0).

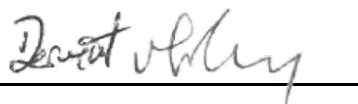
### **Taxation Status**

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: 16 April 2026**

## **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.

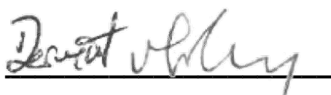
In preparing these financial statements, the directors are required to:

- 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: 16 April 2026**

**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 2025, 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 2025 and of its results 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.

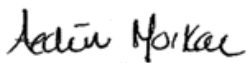
***Auditor's responsibilities for the audit of the financial statements***

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](http://www.iaasa.ie/getmedia/b2389013-1cf6-458b-9b8f-a98202dc9c3a/Description_of_auditors_responsibilities_for_audit.pdf). This description forms part of our auditor's report.

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

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



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

**Date:** 21 April 2026

**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 2025 (Incorporating the Income and Expenditure Account)**

		Restricted Operating Funds	Unrestricted Operating Funds	Designated Operating Funds	Total Operating Funds	Restricted Fixed Asset Funds	Total 2025	Total 2024
		€	€	€	€	€	€	€
	<b>Notes</b>							
<b>Income from:</b>								
Donations and legacies	3	6,000	655,586	-	<b>661,586</b>	-	<b>661,586</b>	673,845
Charitable activities	4	69,778,539	5,697,712	-	<b>75,476,251</b>	1,504,408	<b>76,980,659</b>	74,293,511
Other trading activities	5	-	960,583	631,052	<b>1,591,635</b>	31,319	<b>1,622,954</b>	2,200,569
Investments	6	-	2,143	-	<b>2,143</b>	-	<b>2,143</b>	781
<b>Total</b>		<b>69,784,539</b>	<b>7,316,024</b>	<b>631,052</b>	<b>77,731,615</b>	<b>1,535,727</b>	<b>79,267,342</b>	77,168,706
<b>Expenditure on:</b>								
Raising funds	7	-	1,046,075	7,988	<b>1,054,063</b>	-	<b>1,054,063</b>	2,065,622
Charitable activities	8	70,338,333	5,266,189	209,479	<b>75,814,001</b>	1,648,838	<b>77,462,839</b>	75,979,592
<b>Total</b>		<b>70,338,333</b>	<b>6,312,264</b>	<b>217,467</b>	<b>76,868,064</b>	<b>1,648,838</b>	<b>78,516,902</b>	78,045,214
<b>Net (expenditure) / income</b>		<b>(553,794)</b>	<b>1,003,760</b>	<b>413,585</b>	<b>863,551</b>	<b>(113,111)</b>	<b>750,440</b>	(876,508)
<b>Transfer between funds</b>		636,726	(463,677)	(188,730)	(15,681)	15,681	-	-
<b>Net movement in funds</b>		<b>82,932</b>	<b>540,083</b>	<b>224,855</b>	<b>847,870</b>	<b>(97,430)</b>	<b>750,440</b>	(876,508)
Total funds at 1 January		699,500	6,290,400	1,991,709	8,981,609	12,457,979	21,439,588	22,316,096
<b>Total funds at 31 December</b>	<b>21</b>	<b>782,432</b>	<b>6,830,483</b>	<b>2,216,564</b>	<b>9,829,479</b>	<b>12,360,549</b>	<b>22,190,028</b>	21,439,588

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 71 form part of these financial statements.

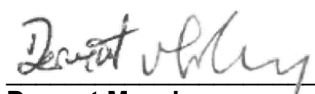
## BALANCE SHEET

At 31 December 2025

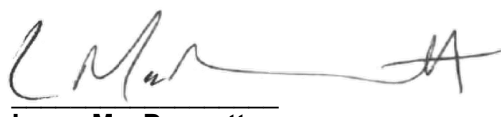
	Notes	31 December 2025 €	31 December 2024 €
<b>FIXED ASSETS</b>			
Tangible assets	13	11,400,892	12,523,244
Investment	20	3	3
		<u>11,400,895</u>	<u>12,523,247</u>
<b>CURRENT ASSETS</b>			
Debtors	14	5,110,936	5,144,826
Cash and cash equivalents	15	19,661,990	15,672,374
		<u>24,772,926</u>	<u>20,817,200</u>
<b>CREDITORS</b>			
Amounts falling due within one year	16	<u>(13,983,793)</u>	<u>(11,900,859)</u>
<b>NET CURRENT ASSETS</b>		<u>10,789,133</u>	<u>8,916,341</u>
<b>TOTAL NET ASSETS</b>		<u><b>22,190,028</b></u>	<u><b>21,439,588</b></u>
<b>FUNDS</b>			
Restricted funds	21	782,432	699,500
Unrestricted funds	21	6,830,483	6,290,400
Designated funds	21	2,216,564	1,991,709
Restricted fixed asset funds	21	12,360,549	12,457,979
<b>TOTAL FUNDS</b>		<u><b>22,190,028</b></u>	<u><b>21,439,588</b></u>

The notes on pages 51 to 71 form part of these financial statements.

The financial statements were approved by the Board on 16 April 2026 and signed on its behalf by:

  
 Dermot Murphy

Chairperson

  
 Laura MacDermott

Honorary Treasurer

16 April 2026

## STATEMENT OF CASH FLOWS

For the year ended 31 December 2025

	Notes	2025 €	2024 €
<b><u>Cash flows from operating activities</u></b>			
<b>Net income / (expenditure) for the year</b>		<b>750,440</b>	<b>(876,508)</b>
<b><u>Adjustments for:</u></b>			
Depreciation	13	1,878,951	1,992,978
Deposit interest income	6	(2,143)	(781)
Disposal of tangible fixed assets		(10,579)	(11,350)
Decrease in debtors		33,890	313,363
Increase in creditors		2,082,934	555,172
<b>Net cash provided by operating activities</b>		<b><u>4,733,493</u></b>	<b><u>1,972,874</u></b>
<b><u>Cash flows from investing activities</u></b>			
Purchase of fixed assets	13	(756,599)	(949,663)
Deposit interest income		2,143	781
Proceeds from disposal of tangible fixed assets		10,579	11,350
<b>Net cash used in investing activities</b>		<b><u>(743,877)</u></b>	<b><u>(937,532)</u></b>
<b><u>Cash flows from financing activities</u></b>			
Repayment of borrowings		-	-
<b>Cash used in financing activities</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Increase in cash and cash equivalents</b>		<b>3,989,616</b>	<b>1,035,342</b>
<b>Cash and cash equivalents at the start of the year</b>		<b>15,672,374</b>	<b>14,637,032</b>
<b>Cash and cash equivalents at the end of the year</b>	15	<b><u>19,661,990</u></b>	<b><u>15,672,374</u></b>

## **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 2025.

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 2025 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 2025 for the remainder of 2026 and will continue into 2027; services will continue to be delivered, the organisation will continue to manage costs where possible and auto enrolment costs will be funded following negotiations.

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

	<b>2025</b>	<b>2024</b>
	€	€
Unrestricted funds: Donations and legacies	655,586	665,647
Restricted Legacies	6,000	8,198
	<b><u>661,586</u></b>	<b><u>673,845</u></b>

### 4. Income from Charitable Activities

	<b>2025</b>	<b>2024</b>
	€	€
<b>Restricted funds:</b>		
Health Service Executive (a)	63,812,623	62,768,045
DSP Community Employment Scheme (b)	4,106,971	4,122,464
Sport Ireland, Pobal and other grants	1,358,945	1,352,487
Tom Cunningham Trust (c)	500,000	-
	<u>69,778,539</u>	<u>68,242,996</u>
<b>Unrestricted funds:</b>		
Service and other income (d)	5,697,712	5,372,248
	<u>5,697,712</u>	<u>5,372,248</u>
<b>Restricted fixed asset funds:</b>		
CLÁR Programme	146,605	122,346
Pobal – Community Centre Investment Fund	-	28,832
Other Capital Funding	1,357,803	527,089
	<u>1,504,408</u>	<u>678,267</u>
	<b><u>76,980,659</u></b>	<b><u>74,293,511</u></b>

- (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 219 staff as a vital support to the national network of Community Centres.
- (c) During the year, IWA received a restricted grant of €500,000 from The Tom Cunningham Trust through The Ireland Funds. This funding is specifically to support IWA’s Driving School and also a contribution towards a planned major Information Technology upgrade project. The full amount of the grant remained unspent at 31 December 2025.
- (d) 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.
- (e) Most of the income received during the year originates in the Republic of Ireland.

## NOTES TO THE FINANCIAL STATEMENTS -continued

### 5. Other Trading activities

	<b>2025</b>	<b>2024</b>
	€	€
<b>Unrestricted funds:</b>		
Fundraising campaigns and events	406,583	408,572
Income from IWA Charity Shops	554,000	1,140,505
	<u>960,583</u>	<u>1,549,077</u>
<b>Designated funds:</b>		
Fundraising income for designated projects	333,430	267,329
IWA Branches & Sports Clubs	297,622	369,669
	<u>631,052</u>	<u>636,998</u>
<b>Fixed asset funds:</b>		
Fundraising income for capital projects	31,319	14,494
	<u><b>1,622,954</b></u>	<u><b>2,200,569</b></u>

Fundraising income is generated from fundraising events, online campaigns, other collections and IWA monthly draw. Following a strategic review of IWA Charity Shops completed in 2024 IWA divested ten Charity Shops during 2025. At the end of 2025 IWA continues to operate four Charity Shops.

### 6. Investment Income

	<b>2025</b>	<b>2024</b>
	€	€
Bank Deposit Interest Income	2,143	781
	<u><b>2,143</b></u>	<u><b>781</b></u>

### 7. Cost of Raising funds

	<b>2025</b>	<b>2024</b>
	€	€
Fundraising campaigns and events	502,277	535,687
Operating costs of IWA Charity Shops	543,798	1,503,780
IWA Branches and Sports Clubs	7,988	26,155
	<u><b>1,054,063</b></u>	<u><b>2,065,622</b></u>

## NOTES TO THE FINANCIAL STATEMENTS -continued

### 8. Expenditure on Charitable Activities

	<b>2025</b>	<b>2024</b>
	€	€
<b>Restricted funds:</b>		
Assisted Living Service	39,697,883	39,345,427
Community Centres	23,862,734	22,878,897
All other services and charitable activities	6,777,716	6,707,475
	<u>70,338,333</u>	<u>68,931,799</u>
<b>Unrestricted funds:</b>		
All other services and charitable activities	<u>5,266,189</u>	<u>5,016,315</u>
<b>Designated funds:</b>		
IWA Branches & Sports Clubs	<u>209,479</u>	<u>278,681</u>
<b>Restricted fixed asset fund:</b>		
Utilisation of capital grants	1,648,838	1,752,797
	<u>1,648,838</u>	<u>1,752,797</u>
	<u><b>77,462,839</b></u>	<u><b>75,979,592</b></u>

IWA's largest service is the Assisted Living Service with 1.2m hours of personal assistance provided to 1,884 people with disabilities in 2025. The Community Centres operate at 65 locations nationwide delivering 87,080 days of service. 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

	<b>2025</b>	<b>2024</b>
	€	€
<b>Net (expenditure) / income is stated after charging / (crediting):</b>		
Directors' remuneration – for services as directors	-	-
Directors' remuneration – for staff services	123,220	140,183
Depreciation of tangible assets	1,878,951	1,992,978
Disposal of tangible fixed assets	(10,579)	(11,350)
Auditor's remuneration – for external audit services	33,825	33,825
Auditor's remuneration – audit of DSP CE Schemes	2,706	10,824
Auditor's remuneration – tax compliance services	923	923
Auditor's remuneration – tax advisory services	11,956	6,039
Auditor's remuneration – other non-audit services	<u>1,575</u>	<u>4,676</u>

As explained in Note 12(b), members of the board of directors do not receive remuneration for their services as directors. Two directors, elected by staff to the board, are employees of the company, for which they receive salaries as shown above; however, they do not receive remuneration for their services as directors.

### 10. Taxation

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners. IWA's only subsidiary, Ability Consultancy Training Limited, is not itself a registered charity and incurred a corporation tax charge of €0 in 2025 (2024: €0).

## NOTES TO THE FINANCIAL STATEMENTS -continued

### 11. Employee and Staff Costs

IWA employed an average of 2,040 people in 2025. 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.

<b>(a) Number of employees</b>		<b>2025</b>	<b>2024</b>
Average number of people employed (full-time and part-time)		2,040	2,090
Employees by category	Management	11	11
	Central Services	73	73
	Fundraising and Charity Shops	19	37
	IWA Services - DSP CE Scheme	219	228
	IWA Services - all other employees	1,718	1,741

<b>(b) Total staff costs</b>		<b>2025</b>	<b>2024</b>
		€	€
Wages and salaries		58,082,440	57,598,331
Social welfare costs		5,749,062	5,656,835
Statutory redundancy and termination costs		-	191,842
Pension costs		685,814	568,344
		<b>64,517,316</b>	<b>64,015,352</b>

<b>(c) Staff remuneration</b>		<b>2025</b>	<b>2024</b>
The number of staff earning basic salaries (excluding the benefits and pension costs outlined below) over €60,000 is:			
Band: €60,000 - €69,999		33	27
Band: €70,000 - €79,999		9	11
Band: €80,000 - €89,999		7	11
Band: €90,000 - €99,999		12	4
Band: €100,000 - €109,999		1	1
Band: €110,000 - €119,999		2	2
Band: €120,000 - €129,999		2	4
Band: €130,000 - €139,999		1	2
Band: €140,000 - €149,999		1	-
Band: €150,000 - €159,999		-	1
Band: €160,000 - €169,999		1	-
		<b>69</b>	<b>63</b>

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 €165,511 in 2025.

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 2025 Irish Wheelchair Association received funding to support pay increases for employees following negotiations at the Workplace Relations Committee. As soon as the funding was received employees received pay arrears due to them and pay scales were increased to reflect the pay increase agreed. 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 People, Culture and Governance Committee of the Board oversees all matters relating to senior management 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 €1,615,128 in 2025 (2024: €1,605,353). This cost includes car allowances in lieu of mileage expenses, health cover and employer pension contributions of €104,991 (2024: €102,057), 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 2025 was €685,814 (2024: €568,344).

### 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 2025

	Charitable Activities	Cost of Raising Funds	Total Expenditure
	€	€	€
Direct Expenditure	68,612,397	927,678	69,540,075
Allocation of support costs	6,992,125	118,397	7,110,522
Total resources expended	<b>75,604,522</b>	<b>1,046,075</b>	<b>76,650,597</b>

##### 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	<b>73,948,114</b>	<b>2,039,467</b>	<b>75,987,581</b>

#### (b) Governance Costs

	2025	2024
	€	€
External audit	33,825	33,825
Tax Consulting	11,956	6,039
Reimbursed Directors' expenses	1,421	1,310
Internal Audit	3,760	-
Other Board of Directors governance costs	48,231	50,136
Annual general meeting and annual accounts	31,280	31,412
	<b>130,473</b>	<b>122,722</b>

## 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
	€	€	€	€
<b>Costs</b>				
At 1 January 2025	27,724,603	2,623,371	6,348,641	36,696,615
Additions	114,801	5,376	636,422	756,599
Disposals	-	-	(201,308)	(201,308)
At 31 December 2025	<u>27,839,404</u>	<u>2,628,747</u>	<u>6,783,755</u>	<u>37,251,906</u>
<b>Depreciation</b>				
At 1 January 2025	17,314,975	2,412,324	4,446,072	24,173,371
Disposals	-	-	(201,308)	(201,308)
Charge for the year	1,052,705	77,922	748,324	1,878,951
At 31 December 2025	<u>18,367,680</u>	<u>2,490,246</u>	<u>4,993,088</u>	<u>25,851,014</u>
<b>Net Book Value</b>				
At 31 December 2025	<u>9,471,724</u>	<u>138,501</u>	<u>1,790,667</u>	<u>11,400,892</u>
At 31 December 2024	<u>10,409,628</u>	<u>211,047</u>	<u>1,902,569</u>	<u>12,523,244</u>

### 14. Debtors

	2025	2024
	€	€
Grant and service income receivable	4,735,948	4,815,699
Prepayments and other debtors	374,988	329,127
	<u>5,110,936</u>	<u>5,144,826</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

	2025	2024
	€	€
IWA cash and cash equivalents	18,635,011	14,725,550
IWA Branches and Sports Clubs cash and cash equivalents	<u>1,026,979</u>	<u>946,824</u>
	<b><u>19,661,990</u></b>	<b><u>15,672,374</u></b>

Total cash and cash equivalents comprise of designated Branches and Sports Clubs of €1.0m (2024: €0.9m), other designated funds of €1.3m (2024: €1.1m), restricted fixed asset funds €2.1m (2024: €1.3m), restricted grant of €0.5m (2024: €0m), restricted legacy of €0.2m (2024: €0.2m), deferred income of €4.3m (2024: €3.5m), other restricted funds of €0.3m (2024: €1.0m) and unrestricted operating funds of €10.0m (2024: €7.7m).

#### (b) Movement in Net Debt

	At 1 January 2025 €	Net Cash Flows €	At 31 December 2025 €
Cash in hand	14,725,550	3,909,461	18,635,011
Cash held by branches and clubs	946,824	80,155	1,026,979
<b>Total</b>	<b><u>15,672,374</u></b>	<b><u>3,989,616</u></b>	<b><u>19,661,990</u></b>

### 16. Creditors (amounts falling due within one year)

	2025 €	2024 €
Creditors and accruals	6,650,079	5,890,924
Payroll taxes	2,678,411	1,831,616
Housing Association Sinking Fund (Note 17)	314,603	312,489
Deferred income (Note 18)	4,311,830	3,545,183
Provisions (Note 19)	28,870	320,647
	<b><u>13,983,793</u></b>	<b><u>11,900,859</u></b>

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

	<b>2025</b>	<b>2024</b>
	€	€
At 1 January 2025	312,489	266,999
Utilised during the year	(29,803)	(31,764)
Allocated to fund during the year	31,917	77,254
At 31 December 2025	<u><b>314,603</b></u>	<u><b>312,489</b></u>

### 18. Deferred Income

	<b>2025</b>	<b>2024</b>
	€	€
At 1 January 2025	3,545,183	3,647,372
Credited to Statement of Financial Activities	(1,557,772)	(2,403,041)
Deferred during the year	2,324,419	2,300,852
At 31 December 2025	<u><b>4,311,830</b></u>	<u><b>3,545,183</b></u>

Deferred income relates to: funding advances of €0.03m (2024: €0.1m) received under the Department of Social Protection Community Employment Scheme in accordance with the standard terms of that Scheme; deferred grant income of €3.6m (2024: €2.8m), 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 €0.5m (2024: €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 (2024: €0.2m) being included in deferred income at year end.

### 19. Provisions

	<b>2025</b>	<b>2024</b>
	€	€
At 1 January 2025	320,647	-
Utilised during the year	(291,777)	-
Recognised during the year	-	320,647
At 31 December 2025	<u><b>28,870</b></u>	<u><b>320,647</b></u>

## NOTES TO THE FINANCIAL STATEMENTS -continued

### 20. Investment

	<b>2025</b>	<b>2024</b>
	€	€
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%

	<b>2025</b>	<b>2024</b>
	€	€
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 2025
<i>Current Year</i>	€	€	€	€	€	€
<b>Opening funds at 1 January</b>	<b>699,500</b>	<b>6,290,400</b>	<b>1,991,709</b>	<b>8,981,609</b>	<b>12,457,979</b>	<b>21,439,588</b>
Income	69,784,539	7,316,024	631,052	<b>77,731,615</b>	1,535,727	<b>79,267,342</b>
Expenditure	(70,338,333)	(6,312,264)	(217,467)	<b>(76,868,064)</b>	(1,648,838)	<b>(78,516,902)</b>
Transfer to restricted funds	496,989	(496,989)	-	-	-	-
Transfer from designated funds	139,737	33,312	(173,049)	-	-	-
Transfers to fixed asset funds	-	-	(15,681)	<b>(15,681)</b>	15,681	-
<b>Closing funds at 31 December</b>	<b>782,432</b>	<b>6,830,483</b>	<b>2,216,564</b>	<b>9,829,479</b>	<b>12,360,549</b>	<b>22,190,028</b>
<b>Fund balances at 31 December are represented by:</b>						
Tangible fixed assets	-	1,137,434	-	<b>1,137,434</b>	10,263,458	<b>11,400,892</b>
Financial assets	-	3	-	<b>3</b>	-	<b>3</b>
Debtors	-	5,110,936	-	<b>5,110,936</b>	-	<b>5,110,936</b>
Cash at bank and in hand	5,373,732	9,974,603	2,216,564	<b>17,564,899</b>	2,097,091	<b>19,661,990</b>
Liabilities	(4,591,300)	(9,392,493)	-	<b>(13,983,793)</b>	-	<b>(13,983,793)</b>
<b>Total net assets</b>	<b>782,432</b>	<b>6,830,483</b>	<b>2,216,564</b>	<b>9,829,479</b>	<b>12,360,549</b>	<b>22,190,028</b>

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

## NOTES TO THE FINANCIAL STATEMENTS -continued

### 22. Income from State Sources

Irish Wheelchair Association received income in 2025 from the following State sources:

Source of Income	Description	Term	€
HSE North West	Section 39 Services	Annual	7,597,478
HSE West	Section 39 Services	Annual	7,730,193
HSE Mid West	Section 39 Services	Annual	4,218,716
HSE South	Section 39 Services	Annual	4,972,930
HSE South East	Section 39 Services	Annual	7,244,378
HSE Dublin South East	Section 39 Services	Annual	1,797,955
HSE Dublin South West	Section 39 Services	Annual	4,228,379
HSE Midlands North East	Section 39 Services	Annual	8,860,705
HSE Dublin North	Section 39 Services	Annual	17,161,889
<b>Total HSE Income</b>			<b>63,812,623</b>

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	631,922	-
Dept of Social Protection	CE Scheme Kerry, Cork	3- year rolling	451,024	-
Dept of Social Protection	CE Scheme Dublin	3- year rolling	465,958	-
Dept of Social Protection	CE Scheme Mayo, Galway	3- year rolling	247,224	-
Dept of Social Protection	CE Scheme Sligo, Donegal	3- year rolling	455,738	-
Dept of Social Protection	CE Scheme Limerick, Clare, North Tipperary	3- year rolling	392,105	-
Dept of Social Protection	CE Scheme Waterford, Wexford, South Tipperary, Wicklow	3- year rolling	678,673	29,374
Dept of Social Protection	CE Scheme Kildare, Carlow, Kilkenny	3- year rolling	784,327	-

## **NOTES TO THE FINANCIAL STATEMENTS -continued**

### **22. Income from State Sources**

<b>Source of Income</b>	<b>Description</b>	<b>Term</b>	<b>Income €</b>	<b>Deferred amount €</b>
<b>Dept of Social Protection</b>	Employment Support Scheme	Annual	93,102	-
<b>Dept of Social Protection</b>	WorkAbility: Inclusive Pathways to Employment Programme	5 years 2024-2028	176,386	22,800
<b>Dept of Rural and Community Development</b>	Pobal Community Services Programme: Gilbert Centre	5-Year 2023-2028	46,493	5,626
<b>Dept of Rural and Community Development</b>	Pobal Scheme to Support National Organisations	3-Year 2022-2025	82,000	7,206
<b>Dept of Health</b>	National Lottery Funds	Once- Off	11,084	-
<b>Dept of Children, Disability &amp; Equality</b>	HSE Capital and Community Grants	Once- Off	1,514,844	-
<b>Dept of Rural and Community Development</b>	CLAR Programme	Once- Off	146,605	-
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Core Funding	Annual	380,000	-
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Special Events	Once- Off	-	829
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Indoor Sport Fund	Once- Off	2,392	-
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – (DAF) Equality Diversity & Inclusion	Once- Off	56,684	65,576
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – (DAF) Local Disability Sports Fund	Once- Off	33,024	-
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – (DAF) Her Moves	Once- Off	7,371	21,450

## **NOTES TO THE FINANCIAL STATEMENTS -continued**

### **22. Income from State Sources**

<b>Source of Income</b>	<b>Description</b>	<b>Term</b>	<b>Income</b>	<b>Deferred amount</b>
			€	€
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Paralympics Ireland Athlete Support Package	Once- Off	27,557	2,163
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Paralympics Ireland Coach Support Package	Once- Off	1,778	983
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Paralympics Ireland Seed Funding	Once- Off	-	181
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Special Projects and Programmes (2024)	Once- Off	33,086	-
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – 2025 PO HP Programme	Once- Off	32,000	-
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Evaluation Grant Scheme 2025	Once- Off	-	18,000
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – (DAF) Disability Capital Support	Once- Off	43,064	141,560
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – (DAF) Volunteer Supports	Once- Off	24,892	82,731
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – (DAF) Disability Programmes	Once- Off	38,270	66,730
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Women in Sport	Once- Off	54,794	38,044
<b>Dept of Culture, Communications &amp; Sport</b>	Sport Ireland – Boccia Programme	Once- Off	-	100,000

**NOTES TO THE FINANCIAL STATEMENTS -continued**

**22. Income from State Sources**

<b>Source of Income</b>	<b>Description</b>	<b>Term</b>	<b>Income €</b>	<b>Deferred amount €</b>
<b>Dept of Further and Higher Education, Research, Innovation &amp; Science</b>	SOLAS / KCETB / Reach Grant	Once- Off	17,415	-
<b>Dept of Further and Higher Education, Research, Innovation &amp; Science</b>	SOLAS / KWETB / Reach Grant	Once-Off	13,434	-
<b>Dept of Further and Higher Education, Research, Innovation &amp; Science</b>	SOLAS / LWETB / Reach Grant	Once-Off	1,174	-
<b>Dept of Further and Higher Education, Research, Innovation &amp; Science</b>	SOLAS / LOETB / Reach Grant	Once-Off	1,747	-
<b>Dept of Further and Higher Education, Research, Innovation &amp; Science</b>	SOLAS / GRETB / Reach Grant	Once-Off	5,000	-
<b>Dept of Further and Higher Education, Research, Innovation &amp; Science</b>	SOLAS / MSLETB / Reach Grant	Once-Off	2,040	-
<b>Dept of Further and Higher Education, Research, Innovation &amp; Science</b>	SOLAS/ DonegalETB / Reach Grant	Once-off	1,374	-

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 2025 was €685,814 (2024: €568,344).

### 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:

	2025	2024
	€	€
<b>Financial Assets at amortised cost</b>		
Grant and service income receivable	4,735,948	4,815,699
Cash and cash equivalents	<u>19,661,990</u>	<u>15,672,374</u>

	2025	2024
	€	€
<b>Financial liabilities at amortised cost</b>		
Creditors and accruals	<u>6,650,079</u>	<u>5,890,924</u>

### 26. Financial Commitments

#### Capital Commitments

At 31 December 2025, the company had entered into contracts for the construction or purchase of properties and buses amounting to €1,473,277 (2024: €623,868).

#### Operating lease rentals

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

	2025	2024
	€	€
Due within one year	772,293	861,985
Due between two and five years	1,364,669	1,419,374
Due after five years	<u>83,333</u>	<u>123,375</u>
	<u>2,220,295</u>	<u>2,404,734</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 €4,773,843 (2024: €5,082,905) at 31 December 2025. 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 €6,371,076 (2024: €7,074,059) at 31 December 2025.

### **28. Subsequent Events**

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

### **29. Approval of Financial Statements**

The financial statements were approved by the directors on 16 April 2026.

**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 2025**

**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**

	<b>2025</b>
	<b>€</b>
Traded income	84,091
Pobal CSP grant funding	46,493
Other non-traded income	114,289
Total Income	<u>244,873</u>
Pobal CSP salaries	53,711
Other operational expenditure	206,357
Total Expenditure	<u>260,068</u>
Net Deficit	<u>(15,195)</u>



Áras Chúchulainn  
Blackheath Drive  
Clontarf, Dublin 3  
D03 AW62

**T** 01 818 6400  
**F** 01 833 3873  
**E** info@iwa.ie

Company Registration No 352483.  
Charity Regulatory Authority CRA 20007997  
Registered Charity No CHY 5393



[www.iwa.ie](http://www.iwa.ie)

