

**ENABLE IRELAND DISABILITY SERVICES**

**(A Company Limited by Guarantee)**

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE  
FINANCIAL YEAR ENDED 31 DECEMBER 2024**

We hereby certify that the attached are a true copy of the financial statements laid or to be laid before the company's  
Annual General Meeting.

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Director: Mr. S. Haughey

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Secretary: Ms. N. Dempsey

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## **DIRECTORS AND OTHER INFORMATION**

<b>DIRECTORS:</b>	Mr. S. Houston Mr. S. Haughey Mr. M. Berkery Ms. O. O'Shea (appointed 16 May 2024) Ms. L. O'Donovan (appointed 16 May 2024) Ms. M. Hughes (appointed 12 September 2024) Ms. L. Mullins (resigned 8 February 2024) Mr. A. Browne (resigned 8 February 2024) Ms. G. Lacey (resigned 16 May 2024)	Ms. A. Sheehan Ms. E. Barry Mr. J. Bergin Mr. J. McCarthy Mr. B. Murphy Ms. M. Breen
<b>SECRETARY:</b>	Ms. Noreen Dempsey	
<b>CHIEF EXECUTIVE</b>	Mr. John O'Sullivan	
<b>SENIOR MANAGEMENT:</b>	Noreen Dempsey- Director of Finance & IT Theresa Compagno- Director of HR & Corporate Affairs Mary Fox- National Director of Services	
<b>BANKERS:</b>	Allied Irish Banks plc. 66 South Mall, Cork Bank of Ireland plc. Phibsborough, Dublin 7	
<b>INVESTMENT ADVISORS:</b>	FBD Investment Services FBD House, Bluebell, Dublin 12	
<b>AUDITORS:</b>	Forvis Mazars Chartered Accountants and Statutory Audit Firm Harcourt Centre, Block 3 Harcourt Road Dublin 2	
<b>SOLICITORS:</b>	Arthur Cox & Co., Dublin Earlsfort Centre, Earlsfort Terrace, Dublin2  Martin A. Harvey & Co., Cork Georges Quay Cork	
<b>REGISTERED OFFICE:</b>	Unit 32F Rosemount Park Drive Ballycoolin Road Dublin 11	
<b>REGISTERED NUMBER:</b>	13909	
<b>CHARITY NUMBER:</b>	4908	
<b>CRA NUMBER:</b>	20006617	

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

The directors submit their report together with the audited financial statements for the financial year ended 31 December 2024.

The financial statements have been prepared in accordance with company law, the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission of Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector. Financial reporting in line with SORP is considered best practice for charities in Ireland.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Enable Ireland Disability Services is a company limited by guarantee under the Companies Act 2014. Under the Companies Act 2014, there is a requirement to have the words Company Limited by Guarantee added to the end of the company name unless exemption is granted under Section 1180 of the Act. This exemption is in place for the company. Our main governing document is our Constitution; last amended on 13th August 2019. Under our Constitution, the board holds the company's powers and authority. The Board delegates the day to day management and conduct of the company to the Chief Executive (John O'Sullivan) in accordance with the rules as set out in the company's Constitution.

The Board ensures that the vision, mission and core values of Enable Ireland are upheld and are responsible for:

- The overall leadership of Enable Ireland and setting the values and standards;
- Approving the annual operating and capital expenditure budgets and approving any material changes to them;
- Approving Enable Ireland's strategic aims and objectives and review of performance in light of these strategic aims and objectives, business plans and budgets, and ensuring that any necessary corrective action is taken when required;
- Ensuring the company's viability by collectively directing the company's affairs while meeting the appropriate interests of the relevant stakeholders; and
- Ensuring high standards of governance, transparency and accountability and complying with all necessary legislation and regulation.

The Board has approved and adopted a Conflicts of Interest policy. The policy is reviewed and approved every three years and is provided to all directors on appointment. All board meetings include conflicts of interest as a standing agenda item. A Director is required to identify and declare any conflict of interest or potential conflict of interest, and such declarations are made at the meeting at which the matter is discussed.

Enable Ireland operates to high standards of governance with a focus on continuous development and improvement. The Board has adopted '*The Charities Governance Code*' as set out by the Charities Regulator.

The Board maintained our 'Triple Lock' status with the Charities Institute for the year ending 31 December 2024. In line with the requirements of the Triple Lock standard 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; and
- Adoption of the Charities Regulator's Guidelines for Charitable Organisations on Fundraising from the public.

### **Appointment of directors**

Directors are appointed to the Board on the basis of the skills and experience required by the Board.

Unless and until otherwise determined by the Directors the number of Directors shall not be less than six or more than thirty.

In accordance with Articles 45 and 46 of the company's Articles of Association, Directors are appointed to the board by the General Meeting or through co-option by the Board.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

In accordance with the company's Articles of Association:

- the Adult Services Users' Advocacy Group recognised by the Board shall be entitled to nominate one person, other than employees to the Company, to be a Director, who will be co-opted by the Board;
- four Health Service Executive (HSE) regions recognised by the Board shall be entitled to nominate four persons (One person for each region), other than employees of the company, to be Directors, each of whom will be co-opted by the Board;
- any person co-opted as a Director shall serve for a period of three years commencing with the date of his or her appointment and terminating at the Board meeting next following the third anniversary thereof, at which time his or her replacement, nominated and co-opted in accordance with this Article, shall take his or her place on the Board;
- the Adult Services Users' Advocacy Group Director nominated and co-opted by the Board shall be eligible to serve only one further three-year term if re-nominated but may be re-nominated again after an interval of not less than three years and again serve for up to two terms of three years; and
- directors nominated and co-opted by the Board from the four HSE regions may serve only one three-year term and may not be re-elected.

Article 46 of the company's Articles of Association states that the Directors, other than those appointed pursuant of Article 45, shall each be appointed or co-opted for a three-year period. At the first Board Meeting of the company following the adoption of these Articles those Directors who have been in office for a period in excess of three years, including the period prior to the adoption of these Articles, retired from office, and at the equivalent Board Meeting in each subsequent year, each Director (other than those appointed in pursuant of Article 45) who had been in office for a period in excess of their years retired from office. A retiring Director shall be eligible for re-election by the members.

In the event that a Director is co-opted to the Board of Directors (other than pursuant of Article 45) after the Board Meeting held in each year at which Directors retire if due to do so, then the three year period during which such a Director shall hold office shall not begin to run until the equivalent Board Meeting in the following year, provided that the appointment of such Director is confirmed by the Board at the said Board Meeting.

Prior to appointment potential new directors undergo an interview process with the Chairman of the Board and the CEO.

All new Directors attend an induction program to ensure understanding of the role of Director under the Companies Act 2014. Induction provides an overview of the history of Enable Ireland, its structure, mission and strategy. This induction includes a session with the CEO of the organisation followed by an information session with the National Director of Services.

#### **Risk management**

Enable Ireland adopts a proactive approach to risk management and has systems in place to actively detect, evaluate, and manage risks at operational and corporate level. The risk management framework is designed to identify, measure, challenge, mitigate, monitor and communicate current risks as well as identify emerging risks. The main business risks identified are as follows:

- Governance – the risk of inadequate or ineffective oversight, structures, policies, practices or processes.
- Strategic – The risk of internal and external events that make it difficult, or even impossible, to achieve our strategic priorities.
- Compliance – The risk of systemic or serious non-compliance with prevailing regulatory or funder requirements or expectations.
- People – The risk of ineffective succession planning for the Board and management and difficulties in recruiting and retaining front line staff. Staff shortages due to lack of pay parity of staff employed in Section 39 agencies.
- Operational – The risk of direct or indirect losses caused by inadequate or failed processes, policies, systems, or events that disrupt business operations. 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 Enable Ireland staff and these risks are addressed through comprehensive training as well as documented policies and procedures.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

- Financial – The risk of failure to meet financial management reporting requirements or failure to maintain prudent financial reserves or failure to meet future needs. Dependency on HSE, both maintaining existing funding and securing additional funding to meet inflationary pressures and the increasing costs of running services. In addition to our dependence on State agencies we also rely on voluntary contributions and fundraising and any curtailment in these sources could have a significant impact on our services.
- Cyber – The risk of a cyber-attack and the uncertainty of funding to upgrade ICT resilience.
- Environmental Sustainability – The risk of failure to respond to environmental risk encompassing operating environmental factors.
- Reputational – the risk of failure to ensure that decisions are taken in line with the best interests and charitable purpose of Enable Ireland, or failure to identify, evaluate and manage all the risks that may adversely affect the reputation of the company.

The Board has overall responsibility for the systems of risk management. Their aims are to safeguard the assets of Enable Ireland, to maintain the financial and operational integrity of the company and to ensure that Enable Ireland operates in a transparent manner in accordance with best practice and good governance. The diverse composition of the Board, with members from a wide variety of business backgrounds and sectors is intended to provide the company with a broad range of views and expertise.

Enable Ireland's risk management framework includes a comprehensive risk policy and risk registers at operational and corporate level. The risk management framework includes a process to escalate or de-escalate risks as appropriate. The process provides clear direction on managing and scoring risks using a probability and impact risk matrix to measure and rank key risks. Enable Ireland's approach to risk management is an ongoing assessment and measurement of risks that could have a negative impact on the quality and safety of our services, our services users, service owners and employees in addition to risks that could impact our operational and financial performance or adversely impact on our reputation or stakeholder expectations.

The Board considers the management of risk in the company as a key part of adhering to good corporate governance and ensuring that all risks are managed and mitigated appropriately.

Enable Ireland operates to high standards of governance with a focus on continuous development and improvement. The following committees are instrumental in maintaining these:

**Audit Committee** - To ensure that accurate financial statements are prepared and that a sound system of internal control is in place. The Committee is responsible for overseeing the internal and external audit arrangements and processes.

**Finance Committee** - Assists the company in overall financial management as well as advising the Board of Directors in determining whether they, and the Management, are discharging their respective responsibilities for financial reporting and corporate governance.

**Risk Committee** - Has responsibility for identifying and understanding the risks facing the organisation; establish the risk appetite of the organisation and develop and review the Risk Policy for adoption by the Board.

**Remuneration Committee** - Has delegated responsibility from the Board for setting the remuneration of the Chief Executive and Senior Management.

**Governance and Nomination Committee** – To lead the organisation regarding governance and director nomination and rotation process.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

Clinical governance, as part of an overall organisational governance strategy, is a critical aspect to the practices of the organisation. Clinical governance is a framework to continuously monitor and evaluate the services being delivered in order to provide for and safeguard the highest standards of service delivery. Underpinning this is a commitment by Enable Ireland to ensure that organisation policies are communicated to all staff, are implemented to the highest standard in terms of practices and behaviours and are reviewed on an ongoing and continuous basis.

#### **Relationships between Charities**

Enable Ireland has close working relationships and is a member of the following organisations for the purpose of pursuing its charitable objectives:

- Disability Federation;
- The Charities Institute;
- National Disability Services Association; and
- The Wheel.

In addition, Enable Ireland has a close working relationship with the Federation of Voluntary Bodies.

#### **OBJECTIVES AND ACTIVITIES**

##### **Mission Statement**

To work in partnership with those who use our services to achieve maximum independence, choice and inclusion in their communities.

##### **Vision**

To be an innovative leader, providing quality services, positive life experiences and advocating for an inclusive society, which empowers people with disabilities.

##### **Values**

Our Core values are trust, inclusion, person-centredness, creativity and excellence.

##### **Public Benefit**

The Board has referred to the guidance on public benefit when reviewing the aims and objectives of the organisation and in planning future activities. In particular the Board considers how planned activities will contribute to the aims and objectives they have set. In 2024 Enable Ireland provided assessment, therapeutic, educational and family support services to 12,693 children (12,994 in 2023) and 449 adults (245 in 2023). . These services positively impacted the lives of these children and adults through the availability of qualitative and responsive person-centred services as outlined in the 2016 HSE Service Improvement Team report submitted by Enable Ireland.

##### **Objectives**

The objective of the organisation is to provide comprehensive assessment, therapeutic and clinical intervention to people with disabilities and to enable those who use our services to achieve maximum independence, choice and inclusion in their communities by offering a range of services and supports of the highest quality, in line with the needs and wishes of the service users within the resources available.

This incorporates the development of services for children and adults in their local areas. These services are delivered by interdisciplinary teams and include medical consultancy, therapy (speech, physiotherapy, occupational), psychology, social workers, supported employment, assistive technology, social skills, nursing, seating, orthotics and preschool, primary and secondary education.

Services are provided at 60 locations and in the community, the larger of which are; in Dublin (Sandymount, Tallaght, Crumlin and Dun Laoghaire), Wicklow, Cork, Clare (Ennis), Galway, Kilkenny, Kildare (Naas), Limerick, Kerry (Tralee), Meath, Cavan, Monaghan, Mayo and North Tipperary.

##### **Aims**

Our aim during 2024 was to maintain services to services users and service owners in a safe environment within the resources available. Demand for our services continued to grow as did the challenges experienced in respect of the recruitment and retention of staff. Enable Ireland endeavoured to contain costs despite spiralling inflation particularly in energy and transport.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

In order to maintain the level of service which Enable Ireland delivers, it must continue to raise income from its Commercial division and from fundraising activities. Enable Ireland transferred €537,280 (2023: €544,101) from its Commercial division and fundraising and ancillary income, which is referred to in the financial statements as the Unrestricted Development Fund. This transfer was necessary in order to deal with the shortfall between the income from the HSE and other agencies to fund the services versus the cost of running these services. Since inception, Enable Ireland has continuously funded service-related activities from its commercial, fundraising and ancillary income resources. In the period 2006-2024, Enable Ireland has transferred funds of €20,173,064 to support service activities not funded by the HSE and other agencies. These sources of income are vital in delivering our services and we extend our thanks to everyone involved in these areas.

The company's 28 shops are the cornerstone of our Commercial division. In 2024, this division employed 86 Community Employees (CE)/(TUS) and 180 volunteers in our shops.

#### **Strategy**

Our Strategic Plan 2022-2025 is underpinned by six strategic priorities: Partnering, Development, People, Advocacy, Sustainability and Leadership. These priorities together with our values of Trust, Inclusion, Person-Centredness, Creativity and Excellence guide our work with all stakeholders and will continue to do so over the term of the Strategy. We will continue to seek to improve the quality of life for service owners and children and families. In partnership with them and our funders we will continue to invest in our people and infrastructure so as to grow and improve our services while ensuring we operate to the highest standards of governance.

Sustainable funding is key to maintaining existing service levels and the further growth and development of new services. As an organisation that is 88% funded by the State, we are challenged to raise additional funds each year to meet the cost of providing services. We will work to grow and diversify sustainable income streams during the life of this plan.

#### **Equality**

Enable Ireland recognises that all citizens have equal rights and ensures that all its stakeholders are treated in an objective manner which is just and fair. The organisation promotes fairness in accordance with quality of opportunity and equitable access to services for all service users.

Enable Ireland is also committed to equal opportunity of employment and all employment policies, procedures and practices are based on merit, qualifications and abilities. Employment and recruitment practices are not influenced or affected by an individual's religion, gender, marital status, race, colour, nationality or ethnic or national origins, family status, sexual orientation, disability, age or membership of the Traveller Community.

Employees of Enable Ireland bring a range of skills, talents, diverse thinking to the organisation. Enable Ireland is committed to creating a positive working environment whereby all employees are respected, valued and can reach their full potential. Our aim is to develop the workforce of Enable Ireland which reflects the diversity of service users, and which is strengthened through accommodation and valuing different perspectives ultimately resulting in improved service user experience.

### **ACHIEVEMENTS FOR THE FINANCIAL YEAR**

2024 saw Enable Ireland continuing to develop and maintain services for children and adults with disabilities across 14 counties in Ireland. Demand for our services continued to grow during the year. A number of initiatives were introduced aimed at supporting recruitment and retention of staff in the face of a challenging employment market, particularly for Section 39 organisations.

We welcomed the implementation of the WRC agreement of October 2023 and revised pay rates were remitted to staff. We continued to advocate for Pay parity for our staff through participation at the WRC and through media campaigns. Notwithstanding these challenges, services continued to develop and expand where opportunities arose.

We continued to support our Children's Disability Network Teams (CDNTs) in delivering services to children with disabilities and their families. While staffing levels on CDNTs increased slowly, it continues to be a difficult time for families with significant waiting lists in all areas. Our teams have implemented a range of initiatives to try reducing waitlists and to offer support to families on the waitlists within the resources available.

With a significant succession challenge ahead, the Board of Enable Ireland commissioned Forvis Mazars to undertake a review of our Senior and National management structures and make recommendations for a proposed re-design to future proof the structure now and into the future. The Board received the report in late 2024 and we will engage with the HSE in early 2025 regarding an implementation plan for the report's recommendations.



## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

During 2024 we received a Governance Audit by the HSE and work continued throughout the year to address the Audit Report's recommendations, this work has now been completed.

Along with partner organisations in the Community and Voluntary Sector, Enable Ireland contributed to the HSE's consultation process regarding the establishment of the Health Regions under the Sláintecare policy. Several engagements were arranged through the year exploring many themes including governance, accountability, data sharing, funding, service delivery models, and the recognition of the voluntary sector's role.

Enable Ireland was an active participant in the HSE's Service Arrangement Review with substantial amendments made to the agreement and supporting documents. This work will continue into 2025 with a range of pilot projects agreed for implementation during the year.

As in previous years, Enable Ireland demonstrated full compliance with SORP, the Statement of Recommended Practices, Accounting and Reporting by Charities. A full report on the organisation's 2023 activities, including financial details and audited accounts, was submitted to the Charities Regulator (CR) in accordance with our obligations under SORP.

Enable Ireland completed and signed the HSE Service Arrangement Part 1 for the period 1 January 2024 to 31 December 2024. In May 2024, Enable Ireland submitted the HSE Annual Compliance Statement (2023) for Section 39 Agencies. The Compliance Statement incorporates governance, internal codes of practice and financial frameworks. The action plan to achieve full compliance with HSE governance requirements remains fully on course. Enable Ireland also successfully renewed its' Triple Lock status with the Charities Institute of Ireland.

Enable Ireland submitted its Annual Return to the Charities Regulator in 2024 and maintained its' Charities Regulatory Authority Governance Code Compliance Statement for the year.

### **SERVICES**

Throughout 2024 we have continued to see growth in all areas across the organisation in particular in respite services for children, individualised service supports and development of hubs in adult services. Negotiations are ongoing and planning is in place on a number of initiatives in 2024 which we hope to come to fruition in 2025. Recruitment and retention have been a significant challenge and particularly with the pay disparity increasing again in 2024. However there has been a small improvement in staffing numbers across the country throughout the year. We have worked with the HSE on recruitment and retention initiatives and are continuing this during 2025. Notwithstanding some improvements, there have been a number of posts vacant across all services in 2024 and that does impact on service delivery. Management and staff continue to be creative in ways of working and have maximised opportunities for partnership and collaboration.

We have worked closely with the HSE and partner agencies in Cork on Phase 1 of the special school's pilot where we have staff now recruited to work in two schools involved in this phase. We will also be involved in Phase 2 in the Dublin West area where two of the schools selected are in our catchment area.

As we moved into 2025, we are conscious of the changes in structures in the HSE and preparing for the impact of those. We have commenced recruitment to replace the Director of Services in the Dublin /South East region who will retire in 2025 and have reviewed support roles in the area in line with the pending changes

The report below provides an overview of key highlights of activity throughout 2024 and demonstrates progress against strategic goals.

### **CHILDREN'S DISABILITY NETWORK TEAMS**

At the end of December, the numbers of children assigned to the twenty CDNT's is 12,914. The numbers waiting for an initial contact are 3,041. The numbers of referrals remain steady at 153 for the quarter.

The gradual increase in staffing levels that commenced in mid-2024 has continued albeit at a slow pace. As a result, some teams are starting to reach 80% staffing levels which is very positive. The average vacancy rate across the twenty teams is 26% which is a decrease 4% from the start of the year. The teams which have the highest vacancy rate currently are Leopardstown and both teams in Sandymount. More than half the teams now have over 80% of their posts filled, Galway, Limerick, Cork, Wicklow, Tymon, Dublin West, Kildare and Navan.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

All our CDNMs are filled with two now filled in a job share capacity. The teams with the largest numbers of children assigned are Nenagh, Limerick, Dunshaughlin, Navan, and Bray, all with over 850 children assigned.

The number of children assigned to, and open to, teams is increasing monthly.

For example, in Kilkenny, 51 children with complex needs opened to service in 2024. These children's needs are currently being met within the original resource allocation. The profile of child assigned to CDNT's generally means they will be staying with the team for long periods and discharges do not keep pace with new referrals. This is consistent across all teams.

Outsourcing of assessments and contracting private therapists has continued to fill gaps and assist services where the resources are not available to meet the demand.

A number of therapy assistants have been assigned to the teams across the country. For some teams these are a new role within the CDNT. 7 posts have already commenced and 3 more will be in post shortly. Psychology Assistants and Therapy Assistant posts are a great support to the teams where they are already in place and are assisting in the delivery of group based and individual interventions and managing administrative responsibilities.

Many of the teams are implementing waitlist initiatives and are providing some support to families on the waitlists where they can.

Accommodation remains an issue for some teams. Lack of co-location of team members impacts coordinated teamwork and we continue to explore options for accommodation in Dublin West and Meath in particular.

Newsletters are now being produced in all teams and work progressed on the websites. Family forums are in place in all regions.

A number of Christmas events took place across the organisation which provided a nice end to the year for children and families. This included a 2-day Santa visit for Service Users attending appointments, therapy corridor door decoration initiative with interactive exhibits. A total communication Christmas Choir was held in Kildare for families and children attending the service and their siblings.

Other initiatives throughout the year which received very positive feedback:

- In Dublin West social and communication groups were held in the evening to support the attendance of teenagers.
- The Navan CDNT link with the local Navan library offering parents the opportunity to review the toys and therapy equipment available on loan from the library once a year. This is combined with a presentation by the company who sells the products. Staff are present on the night to answer questions from families. CDNT staff have developed activity cards and guides for the library to loan alongside the toys and equipment, so parents know what to do with it.
- In Cork a Physiotherapist developed and rolled out visual story material to help Service Users transition in and out of the hydrotherapy pool sessions.
- A 'What's Next?' Fair was held in November in the Midwest which was an information evening for families on supports available after 18 years including post second level trainings, college opportunities etc., and supports.
- An iPad Hub was established in Greenhills and in Kilkenny from Late Late Toy Show Funding. This has been supported by the AT department nationally.
- A Parents Plus training course was completed in Kilkenny and further Parents Plus groups are being scheduled for 2025.

The first Enable Ireland migration from Goldmine to the CDNTIMS system took place in May 2025 for Kilkenny.

### **Peer Support Project Update**

The researchers continued to work on the project throughout 2024. The project research report has now been completed and planning for the launch is underway.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **NEW DIRECTIONS – ADULT DAY SERVICES**

There are 271 adults accessing our day services as of December 2024.

Adult services continue to focus on maximising opportunities within the local communities and delivering services within the model of New Directions. Plans continue for the development of new hubs.

We continue to maximise the use of our existing buildings and source additional space to meet the needs of our services.

Planning application for the new Hub in Midleton progressed and quarter three has been identified as a potential date to have the hub completed.

The relocation of the Ballincollig Hub to a new premises in Melbourne Road in Bishopstown is ongoing. The lease is in progress and refurbishment works are being identified to go to tender.

The Arklow Hub has increased its capacity with new referrals accepted and minor works completed to meet changing need.

The Thurles Hub is fully operational and had an informal official opening in February.

Service users' profiles in Dublin Adult Services were completed and a Business Case was submitted to the HSE for further funding.

Kerry Adult Services are in discussions on the development of a Hub in Killarney and a premises has been identified. The HSE are working with us to develop this service.

The Easi Tool is on track and making good progress nationally. The National Adult Services Development Officer post has been supportive in progressing this. There are admin support challenges in local services in the monitoring and inputting into the Easi Tool.

Cork Adult Services Multi-Disciplinary Team recruitment has been successful with all posts now filled including the post of a Behaviour Specialist.

#### **RESIDENTIAL**

We have 20 residents living across 3 centres and 7 people living in community settings with support from Enable services.

There are currently 4 vacancies in Cork Residential Services, 1 x Harbour Lights and 3 x St. Laurence (2 apartments and 1 in Sycamore house). The HSE are working closely with Enable Ireland and individuals have now been identified to move into these vacancies following comprehensive assessment. Some minor works are required, and recruitment needs to commence for additional staffing prior to residents moving in.

A recruitment drive commenced for a second sleepover in Bailis and the HSE request for review of the Bailis service has commenced.

There were two HIQA unannounced inspections in 2024 in residential services. One in Breakfree Lodge in November and one in St Laurence's in April.

An inspection took place in Harbour Lights in August 2024 following the return of the residents.

The 2 residents in Parc na Coille supported by the Ruan project are doing very well and are very positive about their living arrangements.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **ADULT RESPITE**

134 adults availed of overnight respite this year, with a total of 1,896 bed nights being provided.

Referrals in the South are now being managed through a central referral's forum. This has reduced the total numbers availing of respite in Ard na Mara and has opened up opportunity for new referrals.

The PIC for Rathmore House has been recruited. Rathmore is at capacity currently with Service Owners receiving two weeks respite per annum. Service Owners from the community access Rathmore House and there is currently a waiting list for respite.

Kerry Adult Services participate in the Kerry Respite Forum. There is a need for respite services for adults with physical and sensory disabilities in Kerry. Currently no service is available in the county and service owners are travelling to Cork to avail of respite in Ard na Mara and this can prevent many from accessing the service. There are increased number of bed nights, providing respite services for 3 service owners in Clare.

#### **CHILDREN'S RESPITE FAMILY SUPPORT AND AFTER SCHOOL SERVICES**

The growth in after school and family support services continued in 2024 with Business Cases submitted in Quarter 4 for the North East area. The expanded services in the West continues to progress.

Family support was delivered to 481 children, and this amounted to 97,843 hours.

In 2024 we delivered day respite including after school services to 299 children with 19,035 hours delivered.

155 children received overnight respite from our four houses in Wicklow, Cork, Carlow and the Mid West. 3,531 bed nights were delivered.

In Silverpines staffing remains a challenge. Maintenance of the building is ongoing.

In CHO3 there is continued high demand for services. Wait lists for assessments and services are increasing. The increasing number of business cases for individuals is placing further demands on co-ordinators as there is a high expectation to deliver a lot of hours within existing resources. The rate of referrals is exceeding the capacity of the service with ongoing challenges around staffing availability and transport.

The refurbishment initiative for the Limerick family support hub is progressing well to support the re-location of the family support respite team from Quinns Cross to Delta.

Lavanagh House continues to provide ongoing respite to 55 children. Monies received from Applegreen has contributed to the creation of a sensory room within the house.

We have extended the arrangement with Stewarts on the use of Kinvara until mid-June. Progress is steady and on target for completion of Hazeldene House in Ennis.

The addition of Sunday Respite in CHO4 and increase in relief staff led to an increase in family support.

The referrals for Link (family support) continues to grow in CHO6. The waiting list is 89 at present, this includes new referrals and re-referrals. We currently have four family support workers employed and the afternoon sessions are most popular. The referrals for morning sessions, as always, is lower and therefore greater availability of staff in the mornings. Staff complete paperwork, trainings and offer supports to other families where applicable.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **ADULT FAMILY SUPPORT**

367 Service Owners availed of family support hours this year. This service is delivered in the West, Midwest and Kerry.

Enhanced Day services continue to be a vital part of the delivery of additional support to service owners.

Kerry Services are in discussion with the HSE on reconfiguration of the funding for the outreach programme.

In CHO3 adult home support services continue to provide support to 10 adults who are in receipt of individualised business cases from the HSE. This type of support often involves a group of hours delivered in the morning and in the evening and it is proving difficult to recruit staff to cover these shift patterns. We are looking at amalgamating home support roles and the adult day service roles so staff could work full time hours across both services in the hope of improving recruitment options.

One significant package is currently being considered in CHO 3 which would require 24/7 service.

#### **NATIONAL ASSISTIVE TECHNOLOGY**

AT Technical support was provided to 323 staff and 134 external staff. There were 504 AT equipment loans during the year. 1,341 people attended AT training in this period.

There are a total of 3,762 registered users of eLearning with 222 new users for the year.

Social media is a very important component of expanding our reach and impact and this year, we had 8,904 views on YouTube.

The ATandMe Blog had 37,654 views during the year, and we have 8,725 current subscribers.

The graduation ceremony of 27 graduates from the Foundations in AT Course 2024 took place on Thursday 12th December.

1,341 attended AT training in 2024.

The AT Department participated in workshops, meetings and events such as:

- CHAT & in-person Workshop
- Accessible and Inclusive Music Workshop in Sandymount
- AT Presentation to MS Ireland
- Tech4Life: Innovative Assistive Technologies for Life and Work (AT congress Lviv, Ukraine) Presentation by AT Manager
- ADVANCE CRT: Student Placement Workshop: Maynooth University

#### **SEATTECH**

There is a total of 269 children and 495 adults availing of the SeatTech Services. 121 children and 226 adults were active this year. There were 22 new referrals for children and 20 new referrals for adults in 2024.

The production income for this year was €207,443.

The SeatTech waiting lists and production lead times have become extended. Flexible and innovative approaches need to be taken to enhance recruitment capacity, and to retain the staff that are currently with the team.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **CAPITAL PROJECTS**

- Harbour Lights – Refurbishment of the building is complete, and the residents have moved back in.
- Thurles Hub – This is now fully operational.
- St Laurence – Driveway and streetlights have been completed.
- St Laurence - The commercial kitchen has been decommissioned, and a new domestic kitchen is in operation.
- Galway – New boiler installed.
- Ard na Mara - A report has been completed by the architect and engineer outlining all works required to upgrade heating and plumbing systems, complete maintenance works on windows and to ensure maintenance and sustainability of the building in the long term. A work programme over the next 2/3 years will be developed from this report, pending funding. An immediate requirement now is to address the heating and plumbing issues.
- Ard na Mara – Percolation system completed in 2024.
- Sandymount - Interim repair work is ongoing on the roof in Sandymount, the tender for repair works to the school has been awarded.
- Sandymount - Boilers have been replaced and upgraded works to the heating system are complete.
- Hazeldene - Building and renovation works are progressing well on the newly acquired children's residential house in Hazeldene which is replacing Eden Lodge. The new development will have three bedrooms with an additional fourth bedroom provided in an attached self-contained apartment which will provide a facility that can respond to emergency and crisis requirements.
- Ballincollig Hub – relocation to Melbourne Road is progressing. An architect has been appointed and is developing a design for refurbishment.
- Headford Road - A premises in Headford road in Galway is being progressed for relocation of the family support service and preschool. Provisional plans are prepared, and the lease is progressing.
- Navan - A proposal for re-organising the internal layout of the building used in Navan by CDNT is being developed to provide space for meetings and training.
- Sandyford - Alternative locations for the day service in Sandyford are being explored. Temporary improvements are being made in the interim, partitions are being installed in the kitchen to allow staff a break in, and an office pod is now installed which has created additional office space for growing staff and MDT team.
- Tallaght Hub - A premises has been identified for the Tallaght Hub; plans are drawn up and planning application lodged. The lease has progressed.
- Dunshaughlin - Discussions have progressed with regard to a possible premises in Dunshaughlin for lease which requires significant capital investment. We are working closely with HSE on a Business Case and have a design team engaged.
- Curraheen - HSA undertook an unannounced inspection in Curraheen in January.
- Midleton Hub - The Midleton Hub planning application was slightly delayed due to query over right of way which is being addressed by legal. The plan was amended slightly to reflect same with the amended plan making a small change in relation to parking plan.

#### **PROCUREMENT**

##### **Procurement**

Enable Ireland is fully committed to the Public Sector procurement regulations and strives to achieve value for money in the procurement of supplies and services essential to support its work in providing assessment, therapeutic and clinical intervention to people with disabilities in a cost effective and efficient manner. We participate fully in on-going initiatives of the Office of Government Procurement (OGP) and HSE procurement initiatives, focusing especially on achieving procurement savings, including the use of shared framework agreements for the provision of supplies and services. There is an active National Procurement & Energy Group in place in Enable Ireland which is chaired by the Director of Finance and IT. During 2024 tendering processes were undertaken in respect of external audit services, laptops and PCs, LAN switches, WIFI access points, internal audit services, purchase of vehicles, and capital projects in our Clare and Cork services.

During 2024 the Board of Directors approved the adoption of a Corporate Procurement Plan which sets out the key procurement objectives and strategies of Enable Ireland for 2024 to 2027. The vision of Enable Ireland procurement is to be a deeply embedded way of working that is fully aligned to the goals of the organisation and brings the supplier capacity, performance and value required for the organisation's success.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **ENERGY**

##### **Sustainability and Green Agenda**

At Enable Ireland we understand the urgency with which society and businesses must address the impacts of climate change. As such we are committed to minimising our impact on the environment. We acknowledge our role in the transition to the low carbon economy as well as the risks and opportunities that this presents. Through reducing and offsetting excess emissions we aim to lower our year-on-year carbon footprint and strive towards meeting the targets set out by government for 2030 and beyond. Enable Ireland is fully committed to implementing energy efficient practices throughout the organisation through careful management and continuous improvement of our environmental performance. We believe that good environmental performance demonstrates high standards of corporate responsibility and generates cost saving opportunities. We are fully committed to the continual improvement in reducing our energy usage and complying with all environmental and related legislation. During 2024 The National Procurement and Energy Group worked closely with the HSE Energy Bureau and received grants amounting to €200k in respect of energy efficient upgrades.

Enable Ireland supports Green Public Procurement which is a process where public bodies seek to secure goods, services or works with a reduced environmental impact.

Transportation is one of the largest sources of greenhouse gas emissions - during 2024 Enable Ireland prioritised the use of Teams as an online platform for meetings and remote assessments optimising the ability of multiple stakeholders to participate. The online model of service delivery through the Virtual Service has dramatically reduced transport and travel demands and maximised participation by minimising fatigue.

Enable Ireland continues to promote sustainability and the circular economy by encouraging donations to our charity shops and textile banks through ongoing stock donation appeals.

Enable Ireland reports energy efficiency data to the Sustainable Energy Agency Ireland (SEAI) annually.

Enable Ireland strives to maintain long term financial sustainability through a collaborative and partnership approach with the HSE who are our main funder through ongoing campaigning on the funding levels needed to sustain our levels of service delivery taking inflationary, technology and environmental factors into account. Enable Ireland will continue in our quest to identify alternative funding sources through our Commercial and Fundraising divisions.

##### **HR & Corporate Affairs**

Throughout **2024**, the monthly employee headcount across the organisation averaged **1,540**.

Several new initiatives and challenges dominated our activity across the HR & Corporate Affairs function throughout the year.

##### **Enable Irelands Labour turnover in 2024: -**

- Overall, labour turnover as a result of resignations was 12.6%
- Labour turnover for therapists on Enable Ireland led Children Disability Network Teams (CDNTs) was 17%.
- Labour turnover for Nurses in Enable Ireland was also 17%.

This summary is a stark picture of the employment market and was reflective across the disability sector. While the statistics for Enable Ireland's labour turnover improved in 2024, many of our recruitment and retention difficulties continued to stem from pay inequity by virtue of Enable Ireland's Section 39 status. This was evident in the recruitment statistics from the national CDNT Recruitment Campaign.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

**Enable Ireland Pay Parity with HSE/Section 38 Agencies** – A WRC 8% pay agreement (October 17th, 2023) was paid to all Enable Ireland staff in 2024. Subsequently a Press Release was issued by Enable Ireland in November 2024 calling on An Taoiseach to intervene to address Section 39 Pay Parity funding. This matter remained unresolved throughout the WRC process of 2024.

**Pay Parity Campaign:** We continued our proactive media campaign to highlight the issue of pay parity, issuing media statements throughout the year and securing interviews for our CEO with both The Irish Examiner and the Irish Times.

**Recruitment, Retention and Succession** - Our strategy moved from the planning to the actions phase and 2024 saw the introduction of several initiatives to attract and retain staff namely: -

- Enhanced Nursing Pay Scale
- Relocation Package for Overseas candidates
- Company Referral Bonus
- Use of HSE Web channels to advertise Enable Ireland vacancies

**Digitalising the HR Function** – Rezoomo, a new online recruitment platform, was successfully implemented across the organisation in 2024 as part of the digitalisation of the HR function. This platform combines robust features of an Applicant Tracking System (ATS), Customer Relationship Management (CRM), employer branding, and candidate experience into one intuitive system.

## **PENSION**

Enable Ireland operates a defined contribution pension scheme. The trustees of the pension scheme are Independent Trustees Limited. The trustees include two member trustees and also two Enable Ireland board members who all play an active role in overseeing how the pension fund is managed and advocate for the provision of better, more transparent and more accessible information for its members. Lane Clarke Peacock act as Pension Consultants and Risk Broker to the scheme and Align Advisory act as Internal Auditors to the scheme.

At the annual Irish Pensions Awards held in November 2024, the trustees of the Enable Ireland pension scheme were named as the Pension Trustee Board of the year. This national award is a testament to the hard work and commitment of the trustees.

Our **Communications** team supported the recruitment and promotion of vacancies around the country via our social media channels. We continued to develop new video clips with staff describing their experience working in Enable Ireland.

In December 2024 Enable Ireland booked advertising features in the Irish Times and Irish Examiner for the **New Year New Career Supplements**. The features impact was highlighted via increased traffic to our career's website.

**Diversity Equity and Inclusion** - Enable Ireland was awarded the Investors in **Diversity Silver Award** by the Irish Centre for Diversity. This achievement reflects the hard work, dedication, and passion of our staff, making our organisation an environment where everyone feels valued, respected, and empowered thereby fostering a culture of inclusiveness. Enable Ireland will endeavour to achieve a gold award in the future.

**Irish Pension Awards 2024** - Enable Ireland was awarded the Pension Trustee Board of the Year for the trusteeship of its Defined Contribution Pension and Life Assurance Plan. This is a prestigious award and acknowledged the long-term commitment and highest standards of professionalism of the pension trustees on behalf of the over 1,000 members of the Enable Ireland Pension Scheme.

**NDSA (National Disability Services Association) HR Subgroup:** has been actively addressing human resources challenges within member organisations since its establishment in 2024. Initiated by the NDSA Board during the Pay Parity process. The ongoing collaborative efforts focused on implementing various initiatives to strengthen the workforce in disability service organisations.



## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

**The Training, Quality & Research Department** oversaw a wide and diverse range of initiatives throughout 2024. Of significance, the online training Platform, iGrow was launched nationally across all services and other divisions. Both mandatory and specific non-mandatory health and safety training took place, as well as staff developmental training in accordance with organisational and employee's needs. An extensive programme of **Fire Awareness** as well as the **iGrow National Induction** was completed across all sites. **Selection and Recruitment training, Train the Trainer Driver training** also took place as well as **Supervision training**.

**The new Assisted Decision-Making Act** training was completed for service owners, staff and management in early 2024.

**Research Ethics Submission & Approval Committee** oversaw **14** Research submissions in 2024.

#### **Research Titles**

##### **Children's Disability Network Teams (CDNTs)**

1. A Scoping Exercise into Attendance in Targeted Group Interventions at CDNTs
2. A preliminary framework for the qualitative analysis of 'Real Team' factors within an interdisciplinary service: A phenomenological study of a CHO region Children Disability Network Team (CDNT) services in Ireland
3. Putting Grief & Loss on the agenda in the Children's Disability Network Team (CDNT)

##### **Interventions and Programmes**

4. Effects of Circle of Security Intervention on Parents of children attending a disability service
5. Evaluating a transition programme for young people with childhood-onset physical disability in Ireland
6. Collaborative & Proactive Solutions: Capacity Building Project in Ireland's Health Service Executive
7. The impact of the delivery of a Mindfulness Based Stress Reduction Programme (MBSR) on a group of staff participants
8. A "Motor Learning Based Intervention for Lower Extremities (MOBILE)" to target walking performance in ambulant children with Cerebral Palsy: A Feasibility Study

##### **Leadership and Organisational Studies**

9. The Impact of Leadership Coaching on Managers Working in Disability Services in Ireland: A Thematic Analysis
10. Review of safety climate within a disability health service

##### **Specific Populations and Technologies**

11. Understanding the Mental Health & Wellbeing Among Children with Cerebral Palsy
12. Self-identity and the use of Assistive Technology from the experience of older adults

##### **Support Programmes**

13. Parent Peer Support Pilot Project
14. Evaluating a transition programme for young people with childhood-onset physical disability in Ireland

**Our Health & Safety function** led on relevant legislative requirements and best practice guidelines in all aspects of work activity. 2024 saw a number of further re-registrations for HIQA regulated services as well as the opening of a new service to accommodate the Eden Lodge Children's Respite service while awaiting the refurbishment of a new house on the outskirts of Ennis town. The internal inspection programme was also carried out in line with the regulation in each centre every 6 months. In addition to the standard review of regulatory standards the team also reviewed additional themes of resident's finance, safeguarding, agency staff requirements and governance and management. The national HIQA team met twice during the year to review findings of both the internal and external inspections and agreed specific areas of work in line with HIQA regulation. The Nurses Forum continued to review clinical training and procedures, and the National Health and Safety Committee continued the roll out of various initiatives and training ensuring compliance across the organisation.

**Our Communications and Marketing** function continued to build brand awareness across Services, Corporate, Fundraising and Commercial functions.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

2024 was a strong year for Enable Ireland on social media in terms of follower growth, increased brand awareness and increased engagement across our channels. Social media was used to:

- Engage Enable Ireland supporters
- Build brand awareness and positive sentiment
- Highlight Service Owner and Family stories
- Support recruitment and volunteer drives
- As a platform for advocacy

Facebook and Instagram remain key channels for Enable Ireland in terms of followers and engagement. Our followers on LinkedIn have also seen significant growth. Enable Ireland content on LinkedIn is achieving a high engagement rate. Our page impressions, growth rate, and post-engagement rate are exceeding the industry benchmark. 59,875 followers across all social media channels.

Throughout 2024, we continued to represent Enable Ireland on the Board of the Neurological Alliance of Ireland (NAI) and supported campaigns such as Brain Awareness Month and Patients Deserve Better campaigns.

Our Advocacy programme was wide ranging with particular emphasis on: -

- **General Election Campaign:** we undertook significant work on the campaign highlighting the priorities for Enable Ireland service users/owners and the disability sector. We joined with the NDSA to deliver three hustings with candidates.
- **DFI (Disability Federation Ireland):** we continued to engage with DFI and collaborated with them in the National Make Way Day campaign.
- **National Purple Lights & International Disability Awareness Campaign:** In December we took part in this awareness campaign and encouraged active participation across the organisation via social media, email communications and posters.

We also implemented a successful awareness raising campaign with four new **Life With No Limits (LWNL)** champion stories written featuring children and adult service owners. We secured extensive media coverage (30+ features) including radio interviews with LWNL champions and Enable Ireland representatives.

**Staff Consultation Survey:** We undertook a review of our staff engagement processes and conducted an organisational wide Staff Consultation Survey during the year. We analysed the survey responses and presented a number of recommendations based on these to NSF for consideration. This work will continue in 2025.

**Partnership:** In 2024 we were very pleased to welcome senior stakeholders from TK Maxx headquarters in Watford and briefed them on the strong continuing partnership.

**Our Data Protection function** ensured Enable Irelands compliance with GDPR and other legislative requirements. This involved ongoing reviews of DPIA databases and privacy notices. We protected the culture of data protection and compliance obligations for the organisation in every aspect of our work.

Throughout the year, we managed **23 Freedom of Information**, and **55 Data Subject Access Request** as submitted to the Information Commissioner.

**Our National Policy Programme** was extremely active throughout 2024, with oversight of 101 policies and a focus on planning the establishment of Easy Read documents.

## **FUNDRAISING**

2024 was another year of achievement for Enable Ireland's fundraising division, with significant progress seen across all fundraising streams including corporate and foundation fundraising, community fundraising and public fundraising campaigns. Fundraising generated profits of €1,613,433 for 2024. We are incredibly grateful to have strong backing from the public, local businesses, fundraising committees and sports clubs in the areas in which we provide our services. We extend our heartfelt thanks to everyone involved for their dedication and generosity.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

Enable Ireland's second Win A House Cork raffle was a big success, raising a net profit of €325,000. The campaign, supported by Astra Construction, Right Price Tiles & Wood Flooring and EZ Living Interiors, exceeded its goal of raising enough net profit to complete the funding of Enable Ireland Cork's children's centre in Curraheen. It received support from thousands of people from across Cork and beyond. The draw was held in Curraheen on the 14th of June, livestreamed, and independently observed. The winner was announced as 30-year-old Dawid Mozolewski from Kinsale. Huge credit is due to all staff and volunteers who supported this campaign, which was run in a very different economic climate to the previous Win A House raffle.

Following a successful Face-to-Face recruitment campaign, Enable Ireland had 4,211 regular donors at year end, reflecting the continued generosity and commitment of our supporters. Throughout the year, we remained dedicated to keeping our supporters engaged and informed, providing regular updates on service improvements and capital project upgrades made possible by their invaluable contributions. Their support drives meaningful change in the lives of those who use our services. The economic climate has continued to prove challenging in relation to donor retention and recruitment, cost-of-living challenges are still having an effect on the public and we are incredibly grateful for the generosity of those who support Enable Ireland each month. Regular monthly gifts remain vital to our services. The reliability of same helps us to fund our day-to-day services, as well as planning with more surety for future developments.

Enable Ireland continues to receive strong support from the corporate sector. During 2024 Enable Ireland received a €400,000 corporate donation from a supporter who wishes to remain anonymous. This is the largest individual corporate donation that Enable Ireland has ever received, which it will leave a tangible impact for the children and adults with disabilities in our services.

In 2024, TK Maxx's hugely impressive fundraising efforts for Enable Ireland raised €156,309. Public response to the collaboration between TK Maxx and Enable Ireland has been overwhelmingly positive, particularly with the success of dual-branded merchandise available in all TK Maxx stores. A portion of each sale, along with generous customer donations both in-store and online, has directly supported our mission. Clothing donations in TK Maxx stores remained very strong, with 30,904 donated bags generating €107,574 for our charity shops. This brings the total impact of our 2024 partnership to over €263,883 — an outstanding achievement. TJX, through both the TK Maxx and Homesense brands, is Enable Ireland's longest-standing corporate and community partner. Their unwavering commitment over the years has profoundly transformed the lives of children, young people, and their families, ensuring continued access to high quality essential services and supports.

Enable Ireland's application to the 2024 Late Late Toy Show Appeal was successful and we received €40,000 in July via Community Foundation Ireland which administers the fund. We were also delighted to receive a grant of over €10,000 from Ecclesiastical Insurance Office (Ireland) and Benefact Group as part of the Movement for Good Awards programme. These grants are supporting Enable Ireland's Assistive Technology Loan Library to maximise the reach of communication and literacy support devices, meaning that more children and young people with disabilities will get timely access to technology.

During this period, we received €14,723 in generous contributions from Milano Restaurant Group, with quarterly donations supporting our Assistive Technology and vital children's services. To date, our partnership has raised over €293,000 in support of Enable Ireland.

Enable Ireland received a €10,000 donation from Smurfit Westrock during 2024, which our Chairman acknowledged to Mr. Tony Smurfit, Group Chief Executive & President. We're grateful for the support of Smurfit Westrock colleagues and the Smurfit Westrock Foundation for Enable Ireland over many years.

Enable Ireland received €48,143 in online donations via our website and online fundraising platforms. Online fundraising continues to be an important fundraising revenue stream, and we are deeply grateful to the many families, friends, and supporters who participated in outdoor challenges, birthday fundraisers, and a variety of creative fundraising events throughout the year.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

Cork FR received strong support in 2024 from events and campaigns. The 2024 Lavanagh Ladies Lunch, hosted by Lead Volunteer and stalwart Anne Hegarty, generated a net profit of €30,000 which included sponsorship from Pat Hegarty and Cummins Sports. The 'Dress to Enable' event raised €15,000, with surplus stock going to our retail outlets. 21-year-old James Fahy, who attended services as a child, ran the Cork City Marathon and raised €13,606.65. Large donations were received from voluntary groups including €25,000 from the Rotary Club of Cork, proceeds from the Tree of Remembrance, €30,000 from the Castletown Fundraising Group and €11,700 from the Lavanagh Pitch & Putt Committee. Three anonymous, generous donations totalling €30,000 were received. €78,000 was generously donated by three Trusts, including a donation of €27,000 towards St Laurence's Residential Service.

We received €40,000 in funding to support Music Therapy in our Galway Services during the year. Music Therapy is an evidence-based therapy that uses the creative, emotional, and energetic experiences of music for therapeutic outcomes. Our sincere thanks to the incredibly generous donors, who wish to remain anonymous. Wicklow Services also received €25,000 in grant funding to support the extension of opening hours of the hydrotherapy pool.

## **COMMERCIAL**

In 2024, the Commercial Division saw an increase in sales and growth in the majority of shops. This was achieved via a number of strategies and actions.

Management Information System (MIS) reports have been tailored to suit business needs and provide more accurate and relevant information which has supported the decision making throughout the year by reducing risk and delivering more profit.

There has been a huge effort to ensure consistency of retail standards across all locations, starting with strong customer service, through pricing and product placement. We have invested in the staff through training, mentorship, and career development.

There has been an increase in dual managers which has allowed assistant managers to take on more responsibility and therefore increase their skills and confidence, which is positive for the organization. As recruitment and retention is challenging, the salary increase was warmly welcomed by all staff.

All shop teams positively engage with the local community and there have been many benefits both in sales and relationships, particularly with our corporate partner TK Maxx and local businesses.

We partnered with the Rediscovery Centre as part of our plan to increase additional commercial product and successfully stocked re-cycled paint in one store, this will be expanded in 2025 to further locations.

There has been a huge increase in our social media messaging across all platforms which has increased our brand awareness, and campaigns have resulted in better donations and an expanded customer base.

All stores where needed have been upgraded and where possible preloved and sustainable materials have been used in keeping with our business model.

Enable Ireland continues to expand its retail footprint, and we opened two new stores one in Dublin and the other in County Dublin Dun Laoghaire, both locations are successful.

Where leases were due to expire, we have renegotiated more favorable terms or relocated.

The acquisition of new stock remains challenging, and we have approached many potential donors from a variety of sectors in our request for products. The acquisition of new stock in the shops is important for sales and for attracting new customers who then become regular shoppers.

Branding design for all Enable Ireland textile banks has approved and in 2025 all banks will be rebranded nationally. The drop in rag price was a significant blow in 2024 and no increase is on the horizon. As a result of the rag decrease tender prices were re-negotiated with Galway County Council.

As always, we are continuously looking for new Textile bank locations. We approached retailers who have banks on site with a view to adding more Enable Ireland banks; this is a work in progress. Initial feedback has been positive.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024** **IT Infrastructure & Cloud**

#### **Cloud Migration**

The IT team continued the migration of the company's IT systems to the Cloud. This included:

Pilot project completed to improve file sharing and collaboration by migrating data from local centres.

Project began in 2024 to upgrade the Intranet to improve information sharing and accessibility.

Workshops held with Eir evo to design the cloud migration of data from local services that will best aid the implementation of AI such as Microsoft CoPilot.

A new Azure cloud data backup solution was implemented to improve data integrity.

#### **Technical Infrastructure**

Project completed to implement Microsoft Intune as a cloud-based endpoint management solution.

Enable Ireland connected to the HSE Network and Government Networks allowing direct access to CDNTIMS, NIMIS and other HSE systems. IT team completed code of assessment for access to these HSE systems and was approved by HSE. Work to connect a further ten centres has commenced in 2025.

#### **Cyber Security**

The IT department has drawn up a company cyber security incident response plan. This was reviewed and approved by the Board in Quarter 1 of 2025.

Eir evo completed a cyber security audit in Q4 2024. This has demonstrated progress since last cyber audit in 2023.

Eir evo completed an external audit of SharePoint Online and OneDrive. Audit went well with only minor areas for improvement identified.

SOC & SIEM service agreed with Eir evo for 2025. This service will monitor Enable Ireland's systems to detect threats and implement remediation actions.

IT security penetration test are scheduled throughout 2025.

IT team working with MyCompliance vendor to develop a cyber security training course for Enable Ireland staff that meets our accessibility standards.

Two national phishing campaigns completed in 2024. Phishing score (9.6%) was much lower than expected as Healthcare sector in general usually scores in excess of 25%.

#### **ShareFile**

Project initiated to implement ShareFile as the company's platform to share confidential files with other service providers, parents, service owners etc.

Initial workshops and system design completed.

UAT testing completed.

Deployment of new system is scheduled for 2025.

Electronic Health Records

#### **CDNTIMS:**

The Enable Ireland IT team is working with the HSE to manage the implementation of the CDNTIMS system across all 90 CDNTs. The project is delayed due to data protection concerns between S39 agencies and the HSE. The Enable Ireland teams are due to migrate commencing Q2 2025. IT department representation on the CDNTIMS HSE project working group.

#### **EHR System for non PDS Services:**

A project has begun to gather requirements for a new electronic health record system for all services not migrating to CDNTIMS. The system requirements will initially be based on the output from the information management group but will also include requirements from HIQA and New Directions. Hart Square, a nonprofit ICT consultancy firm, has been engaged to assist us with the development of the system requirements.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **IT Support Services**

##### **Support**

The IT team worked in partnership with managed service providers to deliver the IT Service to the agreed standards and quality. The IT team provided helpdesk and technical support services daily to over 1,750 users accessing IT resources on approx. 1,300 computing devices from over 80 company locations.

##### **New Centres & Moves**

During 2024 four new centres and one new shop were set up on the IT network and were provided with IT service.

##### **ISO**

The ISO27001 standard was recently updated from the 2013 version of the standard to the 2022 version known as ISO/IEC27001:2022. IT team transitioned successfully to this new standard and achieved certification from Certification Europe in May 2024. All maintenance audits completed successfully.

#### **FINANCIAL REVIEW**

Overview of five year financial results:

	2024	2023	2022	2021	2020
	€	€	€	€	€
<b>Total income</b>	<b>89,766,674</b>	<b>75,360,475</b>	<b>68,958,225</b>	<b>61,121,002</b>	<b>57,390,829</b>
<b>Total expenditure</b>	<b>86,566,834</b>	<b>75,571,928</b>	<b>66,148,613</b>	<b>59,762,207</b>	<b>55,485,469</b>
<b>Net surplus/(deficit)</b>	<b>3,199,840</b>	<b>(211,453)</b>	<b>2,809,612</b>	<b>1,358,795</b>	<b>1,905,360</b>

In 2024, Enable Ireland generated net income of €3.2m. This compares to €0.21m net expenditure in 2023.

Services Activities generated a deficit of €537k (2023: deficit €0.5m). This deficit has been funded by surpluses generated in Unrestricted Activities which incorporates surpluses generated from our Commercial and Fundraising activities and from Reserves.

The main headlines for 2024 are as follows:

- Overall, costs increased by €11m. Staff costs overall increased by €10.2m which can be attributed to an increase in staff numbers arising from additional posts being transferred from other agencies arising from P.D.S and an increase in agency costs of €1.27m. Due to staff recruitment issues we had to avail of agency where we were unable to fill posts and these prove more costly. In addition, €5m of the increase is attributable to the inclusion of the back pay due in respect of the WRC agreement.
- The company continues to maintain tight control over the running costs of the organisation however, non-pay costs increased by €767k. The bulk of which can be attributed to additional running costs arising from the twenty PDS teams for which Enable Ireland is the lead agency and also increased costs due to inflationary pressures.
- Overall income has increased to €89.8m (2023: €75.4m) the majority of which relates to the overall increase in Restricted Income to €80.69m (2023: €68.4m). which is inclusive of match funding in respect of the back pay in respect of the WRC agreement. Unrestricted income increased from €6.6m in 2023 to €9.1m in 2024. The bulk of this increase is attributable to an increase of €387k in donations coupled with an increase in fundraising of €687k due in the main to the Win-a-House campaign in Cork. The Commercial division increased shop profits by €353k attributable to the impact of new shops opened in 2024 and the full year impact of shops opened in 2023. Rag income overall decreased by €126k due to a 12.62% decrease in the price of rag. Other unrestricted income increased by €566k. The balance is attributable to the fact that 2023 included a €1.09m loss on the sale of the fixed assets.
- Capital Expenditure of €3m was incurred in 2024 (2023: €2.1m) the bulk of which related to the purchase of vehicles and refurbishment of our Galway service in addition to the refurbishment of leasehold premises in both the services and commercial divisions.

As noted above the company recognised a surplus of €3.2m during the year ended 31 December 2024 and had net current assets of €10.6m at that date.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **INVESTMENT POLICY**

The company has an Investment Fund which is designated for future Capital development within the company. As at 31 December 2024 the value of the investment is €1.37m. The Investment Fund is managed by FBD Investment Services and there are no restrictions on the company's powers to invest.

The Fund Manager is expected to provide monthly reports to the Chief Executive and Director of Finance and IT with whom they will meet on an annual basis. The Finance Committee have decided that they will meet with the Fund Manager annually or at their discretion.

The continuing strategy is to maximise the investment with an acceptable level of risk in order to meet the company's on-going needs. The Fund manager is instructed to endeavour to achieve long-term growth of both capital and income in order to provide for future capital development projects within the company. A written policy outlining the Charity's position on the ethical and moral principles to be followed has been supplied to FBD Investment Services and to the Finance Committee. Investments are never made in activities that conflict with the objectives of the company. Advice is sought from the Fund Manager before the Finance Committee embarks on any programme involving significant financial investment.

#### **RESERVES POLICY**

Given the nature of the company's work and the unpredictability on the level of future grants from the HSE and other State Agencies 85% of total Revenue in 2024 (87% of total Revenue in 2023), the directors believe that the level of free reserves should be kept at a sustainable level in order to cover unforeseen reductions in State grants over the next few years.

The directors are of the opinion that the policy provides necessary flexibility to cover temporary shortfalls in income resources, adequate working capital to cover core costs and possible volatility in the stock markets. It is considered important to provide a buffer to cover unforeseen emergencies thus giving necessary time for the implementation of specific action.

The company holds adequate reserves for working capital and a contingency fund to react to challenging and unforeseen events, whilst ensuring that the maximum level of resources are applied to the people who avail of our services.

As at 31 December 2024, the total funds held on the Balance sheet were €58.7m and this includes €45.3m unrestricted funds and €13.4m restricted funds.

As at 31 December 2024, unrestricted funds amounted to €45.3m (2023: €42.6m). A substantial proportion of these unrestricted funds are used, and ringfenced for use, in operational activities (fixed assets are used for service provision) and the Board is conscious of the need to maintain adequate liquid reserves to develop the organisation in line with our strategic plan.

The target level of unrestricted reserves has been determined based on maintaining sufficient reserves to cover fluctuations in the operating situation of each service and maintaining sufficient reserves in the event of a change in this operating environment so that the company can meet its obligations as they fall due. The analysis of net assets can be found in note 18 to the accounts.

#### **FUTURE PLANS**

Enable Ireland will continue to develop our culture of diversity, belonging and inclusion across the organisation. We will strive to be a more responsive and agile organisation and create a positive retention culture that aligns to the needs of the employees.

We will continue to work with the HSE to develop a sustainable funding model for 2025 and future years to ensure the funding reflects the full cost of service delivery including the significant additional inflationary costs.

We will continue to build strong relationships with funders and stakeholders at local, regional and national level.

Continue with our digital transformation journey including the automation of online forms, develop proposal for new electronic health record system, develop business case for the implementation of national Epos systems in all retail locations, and the automation of company processes.

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

Support the HSE in the deployment of the HSE CDNTIMS system to the Enable Ireland led PDS teams.

The Directors expect the general level of activity to continue and develop for the foreseeable future.

#### **ACCOUNTING RECORDS**

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of Companies Act 2014 with regard to the keeping of accounting records are as follows: they are kept on a continuous and consistent basis from one financial year to the next to enable the appropriate financial information including the income and expenditure account, statements of financial activities, balance sheets and statement of cash flows, to be readily extracted as and when required for the purposes of managing the company's affairs and for audit purposes. The company maintains its accounting records at its place of business, primarily at Unit 32F, Rosemount Park Drive, Rosemount Business Park, Ballycoolin Road, Dublin 11, and also at other centres throughout the country.

#### **STATEMENT ON RELEVANT AUDIT INFORMATION**

In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

(a) so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and

(b) 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.

#### **STATEMENT OF COMPLIANCE**

In accordance with Section 225 of the Companies Act 2014, the Directors of the company;

- Acknowledge that they are responsible for securing the company's compliance with its relevant obligations; and
- Confirm that the following have been done:
  - a) The drawing up of a statement setting out the company's policies (that, in the director's opinion, are appropriate to the company) respecting compliance by the company with its relevant obligations;
  - b) The putting in place of appropriate arrangements or structures that are, in the director's opinion, designed to secure material compliance with the company's relevant obligations; and
  - c) The conducting of a review, during the financial year, of any arrangements or structures that have been put in place.

#### **EVENTS SINCE THE BALANCE SHEET DATE**

In March 2025 Enable Ireland employee representative bodies reached a set of proposals with Department of Children, Equality, Disability, Integration and Youth and the Department of Health regarding pay increases for employees. The talks were facilitated at the Workplace Relations Commission and the agreement runs until 31 October 2026. The agreement includes an increase of 2.25% backdated to 1 October 2024, with four other salary increases planned for 2025 and 2026.

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



## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **TRANSACTIONS INVOLVING DIRECTORS**

There were no contracts or arrangements in relation to the business of the company in which the directors had any interest, as defined in the Companies Act 2014, at any time during the financial year ended 31 December 2024.

The directors who served during the year were:

Mr. S. Houston	Ms. A. Sheehan
Mr. S. Haughey	Ms. E. Barry
Mr. M. Berkery	Mr. J. Bergin
Ms. O. O'Shea (appointed 16 May 2024)	Mr. J. McCarthy
Ms. L. O'Donovan (appointed 16 May 2024)	Mr. B. Murphy
Ms. M. Hughes (appointed 12 September 2024)	Ms. M. Breen
Ms. L. Mullins (resigned 8 February 2024)	
Mr. A. Browne (resigned 8 February 2024)	
Ms. G. Lacey (resigned 16 May 2024)	

#### **RELATED PARTY TRANSACTIONS**

There were no related party transactions during the financial year ended 31 December 2024.

#### **POLITICAL DONATIONS**

No political donations have been made by the company.

#### **AUDITORS**

The auditors, Forvis Mazars, were appointed during the year and have expressed their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

#### **ON BEHALF OF THE BOARD**

**CHAIRMAN AND DIRECTOR: MR. S. HAUGHEY**

**DATE: 13 JUNE 2025**

**DIRECTOR: MR. J. BERGIN**

**DATE: 13 JUNE 2025**

## **ENABLE IRELAND DISABILITY SERVICES**

### **DIRECTORS' RESPONSIBILITIES STATEMENT**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 those 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 the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and directors report 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.

On behalf of the Board:

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Chairman and Director: Mr. S. Haughey

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Director: Mr. J. Bergin

**Date: 13 Jun 2025**

**Date: 13 June 2025**

## **Independent Auditors' Report to the Members of Enable Ireland Disability Services**

### **Opinion**

We have audited the financial statements of Enable Ireland Disability Services ('the Company') for the financial year ended 31 December 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its 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 requirements of 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.

### **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.

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 course of 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.

## **Independent Auditors' Report to the Members of Enable Ireland Disability Services (continued)**

### **Opinions on other matter 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 for the financial year for which the financial statements are prepared is consistent with the financial statements;
- the directors' report has been prepared in accordance with applicable legal requirements;
- 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, to the best of our knowledge and belief, are 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 requirements of any of Sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. 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 out on page 24, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Irish Auditing and Accounting Supervisory Authority'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.

**Independent Auditors' Report to the Members of Enable Ireland Disability Services (continued)**

**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 Forvis Mazars**  
**Chartered Accountants & Statutory Audit Firm**  
**Harcourt Centre**  
**Block 3**  
**Harcourt Road**  
**Dublin 2**

**Date:**

# **ENABLE IRELAND DISABILITY SERVICES**

## **STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

	<u>Notes</u>	<u>Restricted Capital Fund</u> €	<u>Restricted Services Fund</u> €	<u>Unrestricted Development Fund</u> €	<u>Totals 2024</u> €	<u>Totals 2023</u> €
<b>INCOME FROM:</b>						
Donations	<b>4</b>	-	-	1,050,434	<b>1,050,434</b>	663,483
<b>Activities for raising funds</b>						
Commercial and fundraising	<b>2 (a)</b>	-	309,166	7,868,684	<b>8,177,850</b>	7,045,917
Investment income	<b>2 (b)</b>	-	-	39,344	<b>39,344</b>	40,562
<b>Charitable activities</b>						
Health Service Executive grants		2,258,182	74,448,136	-	<b>76,706,318</b>	65,326,354
Grants from other agencies	<b>3 (a)</b>	77,602	2,178,874	122,878	<b>2,379,354</b>	1,996,785
Other income	<b>3 (b)</b>	-	1,413,864	-	<b>1,413,864</b>	1,377,893
<b>Other activities</b>						
Loss on disposal of fixed assets	<b>6</b>	-	-	(490)	<b>(490)</b>	(1,090,519)
<b>Total income</b>		2,335,784	78,350,040	9,080,850	<b>89,766,674</b>	75,360,475
<b>EXPENDITURE ON:</b>						
<b>Raising funds</b>						
Fundraising costs	<b>5</b>	-	-	1,371,726	<b>1,371,726</b>	749,745
Commercial division	<b>5</b>	35,275	-	4,337,474	<b>4,372,749</b>	4,067,963
<b>Total expenditure on raising funds</b>		35,275	-	5,709,200	<b>5,744,475</b>	4,817,708
<b>Charitable activities</b>						
Disability services	<b>5</b>	1,773,092	76,054,329	161,947	<b>77,989,368</b>	68,404,618
Management and administration	<b>5</b>	-	2,832,991	-	<b>2,832,991</b>	2,349,602
<b>Total expenditure on charitable activities</b>		1,773,092	78,887,320	161,947	<b>80,822,359</b>	70,754,220
<b>Total expenditure</b>		1,808,367	78,887,320	5,871,147	<b>86,566,834</b>	75,571,928
<b>Net income / (expenditure) before transfers</b>		527,417	(537,280)	3,209,703	<b>3,199,840</b>	(211,453)
Transfer between funds	<b>9</b>	-	537,280	(537,280)	-	-
<b>Net income / (expenditure)</b>	<b>6</b>	527,417	-	2,672,423	<b>3,199,840</b>	(211,453)
<b>Total funds at beginning of year</b>		25,475,134	(12,615,977)	42,606,166	<b>55,465,323</b>	55,676,776
<b>Total funds at end of year</b>	<b>17&amp;18</b>	26,002,551	(12,615,977)	45,278,589	<b>58,665,163</b>	55,465,323

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 31 to 47 form an integral part of the financial statements.

**ENABLE IRELAND DISABILITY SERVICES****BALANCE SHEET AS AT 31 DECEMBER 2024**

	<u>Notes</u>	<u>2024</u> <u>€</u>	<u>2023</u> <u>€</u>
<b>FIXED ASSETS</b>			
Tangible fixed assets	10	48,997,850	48,028,321
Investments	11	1,370,626	1,334,477
		<u>50,368,476</u>	<u>49,362,798</u>
<b>CURRENT ASSETS</b>			
Stocks	12	138,853	184,628
Debtors	13	8,682,677	10,758,629
Cash at bank	14	17,063,272	16,210,205
		<u>25,884,802</u>	<u>27,153,462</u>
<b>CURRENT LIABILITIES</b>			
Creditors	15	15,292,390	18,305,446
<b>NET CURRENT ASSETS</b>			
		<u>10,592,412</u>	<u>8,848,016</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>60,960,888</u>	<u>58,210,814</u>
<b>CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			
Long Term Bank Loans	16	2,295,725	2,745,491
<b>NET ASSETS</b>			
		<u>58,665,163</u>	<u>55,465,323</u>
<b>FINANCED BY</b>			
Restricted Capital Fund	18	26,002,551	25,475,134
Restricted Services Fund	18	(12,615,977)	(12,615,977)
Unrestricted Development Fund	18	45,278,589	42,606,166
<b>TOTAL FUNDS</b>		<u>58,665,163</u>	<u>55,465,323</u>

The notes on pages 31 to 47 form an integral part of the financial statements

The directors approved and authorised the financial statements for issue on 13 June 2025.

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Chairman and Director: Mr. S. Haughey

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Director: Mr. J. Bergin

**Date: 13 June 2025**

**Date: 13 June 2025**

**ENABLE IRELAND DISABILITY SERVICES****CASH FLOW STATEMENT AS AT 31 DECEMBER 2024**

	<u>Notes</u>	<u>€</u>	<u>2024</u> <u>€</u>	<u>€</u>	<u>2023</u> <u>€</u>
<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>	<b>19</b>		<b>4,373,460</b>		<b>3,473,405</b>
<b>RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>					
Interest income		-		40,526	
Interest and charges paid		<u>(97,554)</u>		<u>(93,732)</u>	
<b>NET CASH (OUTFLOW) FROM RETURNS ON INVESTMENTS AND SERVICING OF FINANCE</b>			<b>(97,554)</b>		<b>(53,206)</b>
<b>CAPITAL EXPENDITURE</b>					
Purchase of tangible fixed assets		<b>(3,055,319)</b>		(2,103,647)	
Proceeds on sale of tangible fixed assets		<u>82,246</u>		<u>1,220,034</u>	
<b>NET CASH (OUTFLOW) FROM CAPITAL EXPENDITURE</b>			<b>(2,973,073)</b>		<b>(883,613)</b>
<b>FINANCING ACTIVITIES</b>					
Decrease in long term bank loan		<u>(449,766)</u>		<u>(457,520)</u>	
Net cash outflow from financing			<b>(449,766)</b>		<b>(457,520)</b>
<b>INCREASE IN CASH</b>	<b>20</b>		<u><b>853,067</b></u>		<u><b>2,079,066</b></u>



## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **1.A GENERAL INFORMATION**

Enable Ireland Disability Services (the “company”) is a Company Limited by Guarantee (registered under Part 18 of the Companies Act 2014) incorporated in the Republic of Ireland. It is a charity registered with the Charities Regulatory Authority and a public benefit entity. The registered office and principal place of business for the company is Unit 32F, Rosemount Park Drive, Ballycoolin Road, Dublin 11. The principal activities of the company are disclosed in pages 2 - 23 of 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”.

#### **1.B 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.

##### **(a) Basis of preparation**

The financial statements have been prepared in accordance with company law, the financial reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Statement of Recommended Practice (Charities SORP (FRS102)) as published by the Charity Commission for England and Wales, the Charity Commission of Northern Ireland and the Office of the Scottish Charity Regulator which are recognised by the UK Financial Reporting Council (FRC) as the appropriate bodies to issue SORPs for the charity sector. Financial reporting in line with SORP is considered best practice for charities in Ireland.

Enable Ireland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **(b) Currency**

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

##### **(c) Fund Accounting**

###### **Restricted Services Fund**

This fund comprises of revenue grants received or receivable for the purpose of furtherance of the charity’s objectives and are restricted based on specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to this fund, together with a fair allocation of management and support costs.

###### **Restricted Capital Fund**

The restricted capital fund comprises of capital grants received which have specific restrictions imposed by the donor. This fund is reduced each financial year by the depreciation charged on the assets purchased by the fund.

###### **Unrestricted Development Fund**

The unrestricted development fund is financed by the company’s retail shops profits, donations, ancillary income and other fundraising activities. This unrestricted development fund is expended on capital projects and in the furtherance of charity objectives. The application of the development fund is at the discretion of the charity subject to its object’s clause and in accordance with written procedures.

## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **(d) Income**

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

**Grant and service income:** Grant income from the HSE and other sources is credited when receivable to the Statement of Financial Activities. 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 that limits the company's ability to spend the grant until it has performed that activity related to the specified time period and where there are specific terms or conditions within the agreement that have not been met and are not within the control of the company.

**Capital grants:** Capital grants are recognised in the statement of financial activities when the underlying performance conditions are met.

**Fundraising income:** Fundraising income, including donations, is credited to the Statement of Financial Activities in the financial year in which it is received by the company.

**Online platform income:** Donations received from individuals and companies using online fundraising platforms to raise funds are recognised when the funds are registered on the online platform.

**Trading income:** Income raised in the operation of the shops and garden centre is credited to the Statement of Financial Activities when received.

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

**Donated services and activities:** Donated services and facilities are recognised as income when the company 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 company of the item is probable and that economic benefit can be measured reliably. When a donated item is recognised a corresponding amount is then then recognised in expenditure in the period of receipt. In accordance with Charities SORP (FRS 102), general volunteer time is not recognised.

**Tax refunds income:** Income arising from tax rebates is only recognised on confirmation from Revenue of the amount and when there is certainty of receipt.

#### **(e) Expenditure**

##### **Charitable Expenditure**

Disability Services	-	Comprises all direct expenditure incurred in providing services, including related payroll costs.
Management and Administration	-	This relates to support costs which arise from the functions that assist the work of the company but do not directly undertake charitable activities. Support costs include any other costs which cannot be treated as disability services costs or fundraising, including office costs, professional fees and salary costs of functions such as Finance, I.T. and Human Resources,

## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **Costs of generating funds**

Expenditure directly related to the raising funds includes:

Fundraising and Publicity	-	These represent the direct costs of fundraising and includes the salaries and other direct costs of fundraising staff.
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#### **(f) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. No depreciation is provided on freehold land. The charge for depreciation is calculated to write down the cost of other fixed assets to their estimated residual values by equal annual instalments over their expected useful lives which are as follows:

Buildings	-	50 years
Motor Vehicles	-	4 years
Computer equipment	-	3 years
Leasehold Improvements	-	shorter of lease term or useful economic life
Equipment, fixtures & fittings	-	4 - 8 years.

The Directors review the value of land and buildings on a regular basis. These assets are reviewed taking account of their value in use to the company. On that basis the directors are satisfied that the service potential of the assets held by the company has not diminished, and therefore no provision for impairment has been made at 31 December 2024 (2023: Nil).

#### **(g) Stock**

Stock is valued at the lower of cost and net realisable value.

Stock on hand at the year end of pre-loved items donated through our textiles banks or directly to the shops are not accounted for as it is not practical to estimate the value of these donated goods with sufficient reliability. The income is only recognised when the items are sold.

#### **(h) Investments**

Shares are valued at market value at the date of acquisition. Prize bonds and secured capital bonds are recorded at transaction price. Accrued interest on secured capital bond is recognised in the Statement of Financial Activities at each year end.

#### **(i) Employee benefits**

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

#### **(j) Pension costs**

The company operates a defined contribution scheme. Contributions are charged to the Statement of Financial Activities in the financial year in which they fall due.

#### **(k) Operating leases**

Operating lease payments are charged to the Statement of Financial Activities in the period to which they relate.

#### **(l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **(m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2024**

**(n) Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**(o) Financial instruments**

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Financial instruments are recognised in the company's Balance Sheet when the company becomes party to the contractual provisions of the instrument. Financial assets comprise trade debtors, accrued income, other debtors and cash at bank. Financial liabilities comprise trade creditors and accruals.

Financial assets including trade and other debtors are measured initially at transaction price. Subsequently, they are measured at amortised cost less any provision for impairment.

Other financial assets consist of shares, prize bonds and secured capital bonds. Shares are valued at market value at the date of acquisition. Prize bonds and secured capital bonds are recorded at transaction price. Accrued interest on secured capital bond is recognised in the Statement of Financial Activities at each year end.

Trade creditors are measured at transaction price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Bank loans which are subsequently measured at amortised costs using the effective interest method.

**(p) Taxation**

No charge to Corporation Tax arises as the company has been granted an exemption under Sections 207 and 208 of the Taxes Consolidation Act 1997.

**1.C KEY ESTIMATES AND JUDGEMENTS**

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgements:

***Impairment of Trade Debtors***

The company trades with several customers on credit terms. The level of provision required is reviewed on an ongoing basis. At 31 December 2024, the total amount of trade debtors is €5,867,665 (2023: €9,344,742).

***Useful Lives of Tangible Assets***

Long-lived assets comprising primarily of buildings, leasehold improvements, fixtures and fittings, motor vehicles and computer equipment represent a significant portion of total assets. The annual depreciation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. Management regularly reviews these useful lives and change them if necessary, to reflect current conditions. In determining these useful lives management consider technological change, patterns of consumption, physical condition and expected economic utilisation of the assets. Changes in the useful lives can have a significant impact on the depreciation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €48,997,850 (2023: €48,028,321).

***Going concern***

The company has prepared financial projections for the period to June 2026 which indicate that, provided the Company trades in line with expectations, the company will have sufficient funds to meet its liabilities as they fall due.

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2024**

The directors have considered the trading position up to the date of approval of the financial statements, the projected statement of financial activities and cash flow requirements and the basis for the underlying assumptions in the projections and are satisfied that they are appropriate.

Accordingly, based on the above, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments that would result from the basis of preparation being inappropriate.

**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2024****2 (a) COMMERCIAL AND FUNDRAISING INCOME**

	<b><u>2024</u></b> <b><u>Total</u></b> <b><u>Restricted</u></b> <b>€</b>	<b><u>2024</u></b> <b><u>Total</u></b> <b><u>Unrestricted</u></b> <b>€</b>	<b><u>2024</u></b> <b><u>Total</u></b> <b>€</b>	<b><u>2023</u></b> <b><u>Total</u></b> <b>€</b>
Community Fundraising	-	877,501	<b>877,501</b>	190,911
National Fundraising	-	940,786	<b>940,786</b>	920,297
Shop sales of donated goods	-	4,447,366	<b>4,447,366</b>	4,094,312
Rag sales of donated goods	-	802,165	<b>802,165</b>	928,131
Other income	309,166	800,866	<b>1,110,032</b>	912,266
	<b>309,166</b>	<b>7,868,684</b>	<b>8,177,850</b>	<b>7,045,917</b>
<b>2023 Total</b>	-	7,045,917	7,045,917	

**2 (b) INVESTMENT INCOME**

	<b><u>2024</u></b> <b><u>Total</u></b> <b><u>Restricted</u></b> <b>€</b>	<b><u>2024</u></b> <b><u>Total</u></b> <b><u>Unrestricted</u></b> <b>€</b>	<b><u>2024</u></b> <b><u>Total</u></b> <b>€</b>	<b><u>2023</u></b> <b><u>Total</u></b> <b>€</b>
Interest received on bank deposits	-	1,574	<b>1,574</b>	405
Dividends receivable	-	37,770	<b>37,770</b>	40,157
	-	<b>39,344</b>	<b>39,344</b>	<b>40,562</b>
<b>2023 Total</b>	-	40,562	40,562	

**3 (a) GRANTS FROM OTHER AGENCIES**

	<b><u>2024</u></b> <b><u>Total</u></b> <b><u>Restricted</u></b> <b><u>Capital Fund</u></b> <b>€</b>	<b><u>2024</u></b> <b><u>Total</u></b> <b><u>Restricted</u></b> <b><u>Services Fund</u></b> <b>€</b>	<b><u>2024</u></b> <b><u>Total</u></b> <b><u>Unrestricted</u></b> <b><u>Development</u></b> <b><u>Fund</u></b> <b>€</b>	<b><u>2024</u></b> <b><u>Total</u></b> <b>€</b>	<b><u>2023</u></b> <b><u>Total</u></b> <b>€</b>
Department of Social Protection – Community Employment Schemes	-	2,093,128	-	<b>2,093,128</b>	1,925,603
Department of Social Protection – Other	-	10,256	-	<b>10,256</b>	8,392
Department of Children & Youth Affairs	-	66,621	-	<b>66,621</b>	56,644
Other grant agencies - total amount	-	8,869	-	<b>8,869</b>	6,146
Department of Enterprise, Trade and Employment	-	-	122,878	<b>122,878</b>	-
CLAR	77,602	-	-	<b>77,602</b>	-
	<b>77,602</b>	<b>2,178,874</b>	<b>122,878</b>	<b>2,379,354</b>	<b>1,996,785</b>
<b>2023 Total</b>	-	1,996,785	-	1,996,785	

- (a) Included in the above are amounts in respect of certain Community Employment Schemes.
- (b) Enable Ireland received €66,621 in respect of ECCE grants. These grants are funded by Pobal. The term of these grants was the pre-school year.
- (c) Grants from Other Agencies are credited to the Statement of Financial Activities in accordance with the accounting policy set out at note 1(c). The above amount of €8,869 includes €6,054 received from TUSLA.

**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

- (d) Enable Ireland received €122,878 from the Department of Enterprise Trade and Employment in respect of the Increased Cost of Business Grant.
- (e) Enable Ireland received €77,602 in respect of Purchase of a Bus in West Limerick.

**3 (b) OTHER INCOME**

	<b><u>2024</u></b> <b><u>Restricted</u></b> <b><u>Fund</u></b>	<b><u>2024</u></b> <b><u>Unrestricted</u></b> <b><u>Development</u></b> <b><u>Fund</u></b>	<b><u>2024</u></b> <b><u>Total</u></b>	<b><u>2023</u></b> <b><u>Total</u></b>
	€	€	€	€
Department of Education	-	429,090	<b>429,090</b>	340,959
Sundry income	-	984,774	<b>984,774</b>	1,036,934
	-	1,413,864	<b>1,413,864</b>	1,377,893
<b>2023 Total</b>	-	1,377,893	1,377,893	

**4. INCOME FROM DONATIONS**

	<b><u>2024</u></b> <b><u>Restricted</u></b> <b><u>Fund</u></b>	<b><u>2024</u></b> <b><u>Unrestricted</u></b> <b><u>Development</u></b> <b><u>Fund</u></b>	<b><u>2024</u></b> <b><u>Total</u></b>	<b><u>2023</u></b> <b><u>Total</u></b>
	€	€	€	€
Donations	-	1,050,434	<b>1,050,434</b>	663,483
	-	1,050,434	<b>1,050,434</b>	663,483
<b>2023 Total</b>	-	663,483	663,483	

**5 TOTAL EXPENDITURE**

	<b><u>Fundraising</u></b> <b><u>Costs</u></b>	<b><u>Commercial</u></b> <b><u>Division</u></b>	<b><u>Disability Services</u></b>		<b><u>Management</u></b> <b><u>&amp; Admin</u></b>	<b><u>2024</u></b> <b><u>Total</u></b>	<b><u>2023</u></b> <b><u>Total</u></b>
	€	€	<b><u>Disability</u></b> <b><u>Services</u></b>	<b><u>Community</u></b> <b><u>Employment</u></b> <b><u>Schemes</u></b>	€	€	€
Salary Costs	313,971	2,182,304	62,176,348	2,038,552	2,182,963	<b>68,894,138</b>	58,683,318
Travel Costs	10,565	57,205	932,402	1,559	36,974	<b>1,038,705</b>	903,343
Training Costs	13,813	2,074	441,302	20,073	29,044	<b>506,306</b>	405,041
Establishment	994,544	1,462,107	5,630,127	-	67,803	<b>8,154,581</b>	7,478,570
Office Costs	14,584	148,817	2,837,560	32,286	246,403	<b>3,279,650</b>	3,271,630
Consumables	-	113,009	336,458	-	-	<b>449,467</b>	663,532
Equipment	-	-	572,115	-	-	<b>572,115</b>	550,584
Transport	-	281,138	849,194	-	-	<b>1,130,332</b>	1,068,370
Depreciation	2,300	65,716	1,935,040	-	-	<b>2,003,056</b>	1,896,260
Other Costs	6,041	26,094	186,352	-	222,443	<b>440,930</b>	557,548
Interest & charges	15,908	34,285	-	-	47,361	<b>97,554</b>	93,732
	1,371,726	4,372,749	75,896,898	2,092,470	2,832,991	<b>86,566,834</b>	75,571,928
<b>2023 Total</b>	749,745	4,067,963	66,479,015	1,925,603	2,349,602	75,571,928	

**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2024**

Included in the above are the following costs relating to the day-to-day governance of Enable Ireland:

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
Statutory audit services	<b>70,756</b>	66,927
Meeting expenses and AGM	<b>419</b>	897
	<b><u>71,175</u></b>	<b><u>67,824</u></b>

The board of directors is voluntary, and 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. During the year expenses of €419 (2023: €897) were paid to directors for travel and subsistence incurred in performance of their duties as directors. There were no other related party transactions with the directors during the year.

**6. NET INCOME / (EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
Depreciation	<b>2,003,055</b>	<b>1,896,260</b>
Bank interest and charges	<b>97,554</b>	<b>93,732</b>
Auditors' remuneration (VAT inclusive)	<b>70,756</b>	<b>66,927</b>
Loss on sale of fixed assets	<b>(490)</b>	<b>(1,090,519)</b>

**7. STAFF COSTS**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
The aggregate payroll costs were as follows:		
Wages and salaries	<b>54,166,852</b>	46,199,274
Social welfare costs	<b>5,568,505</b>	4,784,442
Pension and other risk benefit costs	<b>3,028,934</b>	2,817,648
	<b><u>62,764,291</u></b>	<b><u>53,801,364</u></b>
Payments made to independent third parties for the provision of staff	<b>6,129,847</b>	4,881,954
	<b><u>68,894,138</u></b>	<b><u>58,683,318</u></b>



## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>NUMBER OF EMPLOYEES</b>	<b><u>2024</u> Number</b>	<b><u>2023</u> Number</b>
The average wholetime equivalent number of employees during the financial year were:		
Fundraising	4	4
Commercial	58	53
Disability services	944	857
DSP CE schemes	119	124
	<u>1,125</u>	<u>1,038</u>

The number of employees above are inclusive of management and head office staff.

The number of employees who received total employee benefits (including benefits in kind and excluding employer pension costs and redundancy costs) of more than €60,000 were as follows:

	<b><u>2024</u> Number</b>	<b><u>2023</u> Number</b>
€60,000 - €70,000	104	55
€70,001 - €80,000	31	18
€80,001 - €90,000	10	14
€90,001 - €100,000	15	12
€100,001 - €110,000	8	3
€110,001 - €120,000	2	2
€120,001 - €130,000	1	1
€130,001 - €140,000	2	1
€140,001 - €150,000	1	1
€150,001 - €160,000	1	0
	<u>175</u>	<u>107</u>

The Board has decided that the CEO's salary should be aligned with the salary of the Civil Services Assistant Secretary pay scale. On this basis John O'Sullivan is currently paid a salary of €145,899 per annum. The CEO is considered to be the key management personnel.

#### **8. TAXATION**

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners.

#### **9. TRANSFER BETWEEN FUNDS**

An amount of €537,280 in 2024 (2023: €544,101), transferred from Unrestricted Development Fund to the Restricted Services Fund, represents the allocation from the company's Commercial Division, fundraising resources and ancillary income in respect of revenue costs incurred during the financial year for service-related activities not funded by the HSE and other agencies.

Since inception, Enable Ireland Disability Services has continuously funded service-related activities from its Commercial Division, fundraising resources and ancillary income. In the period 2006 - 2024, Enable Ireland has transferred funds amounting to €20,710,344 to support service activities not funded by the HSE and other agencies.

**ENABLE IRELAND DISABILITY SERVICES**

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**10. TANGIBLE FIXED ASSETS**

	<u>Land</u>	<u>Buildings</u>	<u>Leasehold</u>	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Computer</u>	<u>Total</u>
	€	€	Improvements	Fixtures & Fittings	€	Equipment	€
<b>COST</b>			€	€		€	
Balance 01.01.2024	272,715	65,578,548	2,451,718	4,857,025	4,960,215	4,702,738	82,822,959
Additions	-	1,032,000	930,892	223,304	799,885	69,238	3,055,319
Disposals	-	-	-	-	(1,967,309)	-	(1,967,309)
Cost at 31.12.2024	<u>272,715</u>	<u>66,610,548</u>	<u>3,382,610</u>	<u>5,080,329</u>	<u>3,792,791</u>	<u>4,771,976</u>	<u>83,910,969</u>
<b>DEPRECIATION</b>							
Balance 01.01.2024	-	20,060,681	1,615,743	4,653,761	3,869,383	4,595,070	34,794,638
Charge for period	-	1,290,610	34,496	89,004	526,882	62,063	2,003,055
Disposals	-	-	-	-	(1,884,574)	-	(1,884,574)
At 31.12.2024	<u>-</u>	<u>21,351,291</u>	<u>1,650,239</u>	<u>4,742,765</u>	<u>2,511,691</u>	<u>4,657,133</u>	<u>34,913,119</u>
<b>NET BOOK VALUE</b>							
<b>31.12.2024</b>	<u>272,715</u>	<u>45,259,257</u>	<u>1,732,371</u>	<u>337,564</u>	<u>1,281,100</u>	<u>114,843</u>	<u>48,997,850</u>
31.12.2023	<u>272,715</u>	<u>45,517,867</u>	<u>835,975</u>	<u>203,264</u>	<u>1,090,832</u>	<u>107,668</u>	<u>48,028,321</u>

Details of bank securities are set out in note 16.

## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **11. INVESTMENTS**

	Shares	Prize Bonds	Capital Secured Bond	Total
	€	€	€	€
Carrying value at 31/12/2024	<u>3,887</u>	<u>197</u>	<u>1,366,542</u>	<u>1,370,626</u>
Carrying value at 31/12/2023	<u>3,887</u>	<u>197</u>	<u>1,330,393</u>	<u>1,334,477</u>

In November 2022, FBD investment which was held in cash was transferred into the BCP/Societe Generale 2.8% AED 3 Year Deposit, which is a Capital Secured Bond. Interest accrued on this investment during the year amounted to €36,149 (2023: €39,376).

The directors have designated the Capital Secured Bond for future capital developments within the company. This designation will be reviewed as required by the directors. Investments are valued in accordance with the investments accounting policy.

#### **12. STOCKS**

	2024	2023
	€	€
Stock	<u>138,853</u>	<u>184,628</u>

Stocks represent the cost of horticultural and giftware stock, seating department material stock and collection bags on hand at the year end. The replacement cost of stock did not differ significantly from the figures shown above.

#### **13. DEBTORS**

	2024	2023
	€	€
Trade debtors	5,867,665	9,344,742
Other debtors	1,070,266	191,196
Prepayments and accrued income	1,744,746	1,222,691
	<u>8,682,677</u>	<u>10,758,629</u>

#### **14. CASH AT BANK**

At 31 December 2024, the cash at bank amounted of €17,063,272 (2023: €16,210,205). Included within cash and bank is a restricted amount of €154,359 (2023: €159,881) in relation to five Department of Social Protection Community Employment Schemes. Further details of the Company's bank overdraft and bank loans are set out in notes 15 and 16.

## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **15. CREDITORS (Amounts falling due within one year)**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
Trade creditors	2,417,685	2,146,521
Other creditors	2,500,611	458,149
Accruals	5,345,026	5,502,687
Deferred income (see below)	3,166,549	8,562,972
PAYE / PRSI	1,402,581	1,207,685
Bank loan (Note 16)	459,938	427,432
	<b><u>15,292,390</u></b>	<b><u>18,305,446</u></b>
Deferred income movement:	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
Balance at start of the year	8,562,972	6,258,546
Increase in deferred income	1,162,438	2,609,362
Released to SOFA	(5,069,786)	(304,936)
Reclassified to other creditors (payable to HSE)	(1,489,075)	-
Balance at end of the year	<b><u>3,166,549</u></b>	<b><u>8,562,972</u></b>

Included in the above are deferred amounts of €2,816,825 in relation to the deferral of 2024 and prior year surpluses in respect of certain service areas (CHO1 Cavan Monaghan, CHO2 Galway/Mayo CHO3 Midwest, CHO4 Cork/Kerry CHO5 Kilkenny , CHO6 East Region , CHO7 Tallaght/Kildare and CHO8 Meath ), income for assessment of needs (AON) project, wait list initiatives, aids and appliance grants and other grants received to be expensed in 2025.

Included in the above are restricted creditors of €342,050 (2023: €343,173) in relation to five Department of Social Protection community employment schemes, which figure includes €327,016 (2023: €342,410) in respect of advances.

#### **16. BANK AND OTHER SECURITIES**

AIB Bank plc. has a number of fixed asset charges over specific assets held by the company as security for bank borrowings including two charges which are in place over the Sandymount property. One ranks after the East Coast Area Health Service Executive charge, for any remaining sums due.

The Health Service Executive East Coast Area has a charge over the Sandymount Property.

AIB Bank plc. also has a charge in place over the property at Unit 12, N5 Retail Business Park, Moneen Road, Castlebar, Co. Mayo, the property at Oakview Village, Tralee, Co. Kerry, the property at Respite Services, "Teach Saoirse", Joe Daly Road, Nenagh, Co. Tipperary and a seven-acre site at Curraheen Co. Cork.

The Mid-Western Health Service Executive has a charge over the property at Ballaghboy, Ennis, Co. Clare for €500,000. Cork City Council has a security over the property at Blackrock, Co. Cork for €337,437. Pobal has a fixed charge over the property at Rathcorrick, Co. Cavan for €1,250,000. The Health Service Executive has a charge over the property at Curraheen, Co. Cork for €2,000,000.

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
<b>Bank Loans</b>		
<b>Amounts falling due within one year</b>		
Repayable in one year or less, or on demand	<b><u>459,938</u></b>	<b><u>427,432</u></b>
<b>Amounts falling due after more than one year</b>		
Repayable between two and five years	<b><u>1,547,426</u></b>	<b><u>1,709,729</u></b>
Repayable over five years	<b><u>748,299</u></b>	<b><u>1,035,762</u></b>
	<b><u>2,295,725</u></b>	<b><u>2,745,491</u></b>

# ENABLE IRELAND DISABILITY SERVICES

## NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

### 17. STATEMENT OF FUNDS

	<u>At 31</u> <u>December</u> <u>2023</u> €	<u>Income</u> €	<u>Expenditure</u> €	<u>Transfers</u> €	<u>At 31</u> <u>December</u> <u>2024</u> €
<b>Restricted Capital Fund</b>					
Buildings	45,517,867	1,032,000	(1,290,610)	-	45,259,257
Motor Vehicles	1,090,831	(1,167,423)	1,357,692	-	1,281,100
Fixed Assets not Expended	(21,133,564)	2,471,207	(1,875,449)	-	(20,537,806)
<b>Total Restricted Capital Fund</b>	<b>25,475,134</b>	<b>2,335,784</b>	<b>(1,808,367)</b>	<b>-</b>	<b>26,002,551</b>
<b>Total Restricted Services Fund</b>	<b>(12,615,977)</b>	<b>78,350,040</b>	<b>(78,887,320)</b>	<b>537,280</b>	<b>(12,615,977)</b>
<b>Unrestricted Development Fund</b>					
Land	272,715	-	-	-	272,715
Equipment, Fixtures & Fittings	203,265	223,304	(89,005)	-	337,564
Computer Equipment	107,937	69,238	(62,332)	-	114,843
Leasehold Improvements	835,975	930,892	(34,496)	-	1,732,371
Investments	1,334,477	36,149	-	-	1,370,626
Development Funds	39,851,797	7,821,267	(5,685,314)	(537,280)	41,450,470
<b>Total Unrestricted Development Fund</b>	<b>42,606,166</b>	<b>9,080,850</b>	<b>(5,871,147)</b>	<b>(537,280)</b>	<b>45,278,589</b>
	<b>55,465,323</b>	<b>89,766,674</b>	<b>(86,566,834)</b>	<b>-</b>	<b>58,665,163</b>

	<u>At 31</u> <u>December</u> <u>2022</u> €	<u>Income</u> €	<u>Expenditure</u> €	<u>Transfers</u> €	<u>At 31</u> <u>December</u> <u>2023</u> €
<b>Restricted Capital Fund</b>					
Buildings	48,254,164	(2,236,616)	(499,681)	-	45,517,867
Motor Vehicles	1,073,978	156,872	(140,019)	-	1,090,831
Fixed Assets not Expended	(22,435,323)	2,410,679	(1,108,920)	-	(21,133,564)
<b>Total Restricted Capital Fund</b>	<b>26,892,819</b>	<b>330,935</b>	<b>(1,748,620)</b>	<b>-</b>	<b>25,475,134</b>
<b>Total Restricted Services Fund</b>	<b>(12,615,977)</b>	<b>68,370,096</b>	<b>(68,914,197)</b>	<b>544,101</b>	<b>(12,615,977)</b>
<b>Unrestricted Development Fund</b>					
Land	244,615	28,100	-	-	272,715
Equipment, Fixtures & Fittings	215,012	(43,328)	31,581	-	203,265
Computer Equipment	50,716	94,586	(37,365)	-	107,937
Leasehold Improvements	293,000	571,909	(28,934)	-	835,975
Investments	1,295,101	39,376	-	-	1,334,477
Development Funds	39,301,490	5,968,801	(4,874,393)	(544,101)	39,851,797
<b>Total Unrestricted Development Fund</b>	<b>41,399,934</b>	<b>6,659,444</b>	<b>(4,909,111)</b>	<b>(544,101)</b>	<b>42,606,166</b>
	<b>55,676,776</b>	<b>75,360,475</b>	<b>(75,571,928)</b>	<b>-</b>	<b>55,465,323</b>

**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS**

	<b>Restricted Capital Fund €</b>	<b>Restricted Services Fund €</b>	<b>Unrestricted Development Fund €</b>	<b>Total €</b>
<b>Funds balance at 31 December 2024 are represented by:</b>				
Tangible Fixed Assets	46,540,357	-	2,457,493	<b>48,997,850</b>
Investments	-	-	1,370,626	<b>1,370,626</b>
Current Assets	-	(15,565,668)	41,450,470	<b>25,884,802</b>
Current Liabilities	(18,242,081)	2,949,691	-	<b>(15,292,390)</b>
Long Term Liabilities	(2,295,725)	-	-	<b>(2,295,725)</b>
<b>Total Net Assets/(Liabilities)</b>	<b>26,002,551</b>	<b>(12,615,977)</b>	<b>45,278,589</b>	<b>58,665,163</b>

	<b>Restricted Capital Fund €</b>	<b>Restricted Services Fund €</b>	<b>Unrestricted Development Fund €</b>	<b>Total €</b>
<b>Funds balance at 31 December 2023 are represented by:</b>				
Tangible Fixed Assets	46,608,698	-	1,419,623	<b>48,028,321</b>
Investments	-	-	1,334,477	<b>1,334,477</b>
Current Assets	-	(12,698,604)	39,852,066	<b>27,153,462</b>
Current Liabilities	(18,388,073)	82,627	-	<b>(18,305,446)</b>
Long Term Liabilities	(2,745,491)	-	-	<b>(2,745,491)</b>
<b>Total Net Assets/(Liabilities)</b>	<b>25,475,134</b>	<b>(12,615,977)</b>	<b>42,606,166</b>	<b>55,465,323</b>

**ENABLE IRELAND DISABILITY SERVICES****NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024****19. RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
Net income / (expenditure)	3,199,840	(211,453)
Interest received	(36,150)	(40,526)
Interest paid	97,554	93,732
Depreciation	2,003,055	1,896,260
Loss on sale of fixed assets	490	1,090,519
Decrease/(Increase) in debtors	2,075,952	(4,400,666)
Decrease/(Increase) in stocks	45,775	(14,862)
(Decrease)/Increase in creditors	(3,013,056)	5,060,401
Net cash inflow from operating activities	<u>4,373,460</u>	<u>3,473,405</u>

**20. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN FUNDS**

	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b>€</b>	<b>€</b>
Increase in the year	853,067	2,079,066
Net funds at 31 December 2023	<u>16,210,205</u>	14,131,139
Net funds at 31 December 2024	<u>17,063,272</u>	<u>16,210,205</u>

**21. RETIREMENT BENEFITS**

The company operates a defined contribution scheme. The employer contributions which have been incurred by the company in respect of the defined contribution scheme for the financial year end 31 December 2024 were €2,154,134 (2023: €1,751,910).

**22. LEGAL STATUS OF COMPANY**

- (i) In accordance with Sections 971/1180 of the Companies Act 2014, the company is exempt from including the word "Limited" in its name. The company is limited by guarantee and has no share capital.
- (ii) At 31 December 2024 there were 12 members (2023: 12) whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **23. COMMUNITY EMPLOYMENT SCHEMES**

The financial statements incorporate the financial results of the following five community employment schemes;

- Cork
- Galway & Mayo
- Ennis
- Limerick
- Dublin

The inclusion of these Community Employment Schemes has a neutral impact on the deficit and net assets of the company.

#### **24. CAPITAL COMMITMENTS**

At 31 December 2024, there is future capital expenditure authorised by the directors and contracted for amounting to €431,349 (2023: €1,165,039) as detailed below:

Refurbishment of Galway Services Retention	€33,584
Upgrading works at Harbour Lights Retention	€53,515
Upgrading Works on roof in Quinn's Cross	€15,461
Upgrading works at Chipfield (Hazeldene)	€328,789

At 31 December 2024, there is further capital expenditure authorised by the directors but not contracted for amounting to €1,250,000 (2023: €422,500) as detailed below.

Refurbishment and upgrading of Millview, (Midleton)	€1,250,000
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#### **25. OPERATING LEASE COMMITMENTS**

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

	<b>2024</b>	<b>2023</b>
	<b>€</b>	<b>€</b>
<u>Due:</u>		
Within one year	<b>1,543,160</b>	626,030
Between one and five years	<b>3,736,137</b>	1,560,528
After five years	<b>1,493,898</b>	1,068,667
	<b>6,773,195</b>	3,255,225



## **ENABLE IRELAND DISABILITY SERVICES**

### **NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

#### **26. FINANCIAL INSTRUMENTS**

	2024	2023
	€	€
<i>Financial assets at fair value through the statement of financial activities</i>		
Investments	1,370,626	1,334,477
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	5,867,665	9,344,742
Other debtors	1,070,266	191,196
Cash at bank and in hand	17,063,272	16,210,205
<i>Financial liabilities measured at amortised cost</i>		
Bank loans and overdrafts	2,755,663	3,172,923
Trade creditors	2,417,685	2,146,521
Other creditors	2,500,611	458,149

#### **27. CONTINGENT LIABILITIES**

There were no contingent liabilities at 31 December 2024.

#### **28. RELATED PARTY TRANSACTIONS**

##### *Key management compensation*

The remuneration disclosed in note 7 represents the total compensation paid to key management personnel.

##### *Transactions with directors*

There were no transactions with directors other than as outlined in note 7. At the balance sheet date an amount of €Nil (2023: €Nil) was owed to Directors.

##### *Other related party transactions*

There were no other related party transactions entered into during the year.

#### **29. POST BALANCE SHEET EVENTS**

In March 2025 Enable Ireland employee representative bodies reached a set of proposals with Department of Children, Equality, Disability, Integration and Youth and the Department of Health regarding pay increases for employees. The talks were facilitated at the Workplace Relations Commission and the agreement runs until 31 October 2026. The agreement includes an increase of 2.25% backdated to 1 October 2024, with four other salary increases planned for 2025 and 2026.

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

#### **30. APPROVAL OF FINANCIAL STATEMENTS**

The directors approved and authorised the financial statements for issue on 13 June 2025.