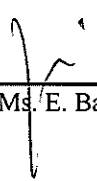


ENABLE IRELAND DISABILITY SERVICES

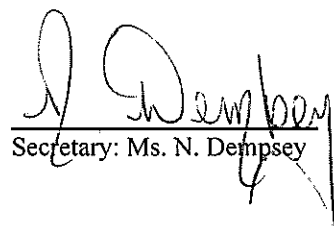
(A Company Limited by Guarantee)

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE
FINANCIAL YEAR ENDED 31 DECEMBER 2025**

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.



Director: Ms. E. Barry



Secretary: Ms. N. Dempsey

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DIRECTORS AND OTHER INFORMATION

DIRECTORS:	Mr D Walsh (Appointed 13 June 2025) Mr D Courtney (Appointed 13 June 2025) Mr J O'Donovan (Appointed 18 September 2025) Ms E Roche (Appointed 18 September 2025) Ms L O'Donovan Ms M Hughes	Ms M Breen Ms E Barry Mr J McCarthy Ms A Sheehan Ms O O'Shea
SECRETARY:	Ms. Noreen Dempsey	
CHIEF EXECUTIVE	Mr. John O'Sullivan	
SENIOR MANAGEMENT:	Noreen Dempsey- Head of Finance (Resigned 31 May 2026) Helen Redmond – Head of Finance (Appointed 02 March 2026) Theresa Compagno - Head of HR & Corporate Affairs Mary Fox- Head of Services North and East Ed Meagher – Head of IT (Appointed 01 December 2025) Gillian Darrer – Head of Services South and West (Appointed 01 January 2026)	
BANKERS:	Allied Irish Banks plc. 66 South Mall, Cork Bank of Ireland plc. Phibsborough, Dublin 7	
INVESTMENT ADVISORS:	FBD Investment Services FBD House, Bluebell, Dublin 12	
AUDITORS:	Forvis Mazars Chartered Accountants and Statutory Audit Firm Harcourt Centre, Block 3 Harcourt Road Dublin 2	
SOLICITORS:	Arthur Cox & Co., Dublin Earlsfort Centre, Earlsfort Terrace, Dublin 2 Martin A. Harvey & Co., Cork Georges Quay, Cork	
REGISTERED OFFICE:	Unit 32F Rosemount Park Drive Ballycoolin Road Dublin 11	
REGISTERED NUMBER:	13909	
CHARITY NUMBER:	4908	
CRA NUMBER:	20006617	

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The directors submit their report together with the audited financial statements for the financial year ended 31 December 2025.

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 13 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 2025. 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 2025

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 Heads 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

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

staff and these risks are addressed through comprehensive training as well as documented policies and procedures.

- **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.

Strategy and 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 2025

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 2025 Enable Ireland provided assessment, therapeutic, educational and family support services to 12,449 children (12,693 in 2024) and 521 adults (449 in 2024). These services positively impacted the lives of these children and adults through the availability of qualitative and responsive person-centred services.

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 2025 was to maintain services to service 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 2025

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 €788,598 (2024: €537,280) 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 2006-2025, Enable Ireland has transferred funds of €21,498,942 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 31 shops are the cornerstone of our Commercial division. In 2025, this division employed 128 Community Employees (CE)/(TUS) and 184 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. As this strategy commenced in June 2022, a decision was made by the board to roll it over to June 2026 while work has commenced on a new 3-year 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 90% 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

2025 marked the final year of Enable Ireland Strategic Plan 2022 – 2025. Over the lifetime of this plan, Enable Ireland's services and activities expanded by approximately 30%. A comprehensive mid-term review of the plan was undertaken and we could demonstrate the quality of our performance overall against our strategic goals across the six categories. However, there remains room for improvement, particularly in the areas of research and advocacy. The learning from this review will be brought forward into Enable Ireland Strategic Plan 2026 – 2029, work on which commences in early 2026.

As in previous years, Enable Ireland demonstrated full compliance with SORP, the Statement of Recommended Practices, Accounting and Reporting by Charities. A comprehensive report on the organisation's 2024 activities, including financial details and audited accounts, was submitted to the Charities Regulator (CR) in accordance with our obligations under SORP.

Enable Ireland also submitted its Annual Return to the Charities Regulator in 2025 and maintained its Charities Regulatory Authority Governance Code Compliance Statement for the year.

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Enable Ireland completed and signed the HSE Service Arrangement Part 1 for the period 1 January 2025 to 31 December 2028. In June 2025, Enable Ireland submitted the HSE Annual Compliance Statement (2024) 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.

Throughout the year, we continued to grow and maintain services for children and adults with disabilities across 15 counties in Ireland. Phase 2 of the WRC agreement was implemented in 2025 with further pay increases issued to staff. This development has greatly contributed towards our staff recruitment and retention efforts.

We continued to support our Children's Disability Network Teams (CDNTs) in delivering services to children with disabilities and their families. The situation remains challenging for children and families. While staffing levels on CDNTs have increased, waiting lists remain in all areas. Our teams have developed a range of initiatives aimed at reducing waitlists and supporting those families on the waitlists within the resources available. The year also saw expansion of our Adult Service hubs together with plans for further growth in 2026.

With support from the HSE we initiated the first phase of the re-design of our Senior Management Team structure. It is hoped to complete this work by early 2027.

During 2025 we appointed Internal Auditors to improve the organisation's operations, risk management, governance, and internal controls. The Auditors issued their initial report in late 2025 and the recommendations are being implemented.

Along with partner organisations in the Community and Voluntary Sector, Enable Ireland continued to engage with the HSE regarding the establishment of the Health Regions under the Sláintecare policy. The engagements explored many themes including governance, accountability, data sharing, funding, service delivery models and the recognition of the voluntary sector's role.

SERVICES

Enable Ireland Services had significant support and investment from the HSE throughout 2025. In the latter part of the year this required a focus on accelerating recruitment and sourcing appropriate accommodation for rent and purchase for service expansion and developments.

- Additional staffing has been sourced to extend the opening nights in Lavanagh children's respite house in Cork and to commence the increase in bed nights at Hazeldene children's respite house in Ennis.
- Meetings have been held with HSE to agree KPIs for the core funding of €398,161 allocated to National SeatTech Services in Sandymount.
- Planning has commenced for the implementation of the development and expansion of seating services in Cork and Kerry with the additional funding of €476,514 having been confirmed by the HSE, available from January 2026.
- The application process for Capital funding to complete the extension at Lavanagh House has progressed and a positive outcome is expected.
- Some of the new funding will be available to support appropriate infrastructure development for expansion of services.
- A house has been sourced for purchase in Kilkenny for the after-school respite service at a cost of €520,000.
- 1 million euros have been provided by HSE for the purchase and upgrade of a house in Tralee. A house has been identified and a deposit paid.
- The HSE roadmap for services is now being stood down with some outstanding actions rolling into 2026.
- A new Service Development Plan for 2026/2027 is in draft and out for consultation. This is being led by the HSE Service Improvement Programme Board, of which we are a member representing section 39 agencies. Key commitments include: expand respite services, additional posts within CDNTs to support case management and facilitate better communication and navigation through services and a commitment to reduce waitlists and increase access to services. We will continue to support the HSE to progress this plan.

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

- We are currently engaged with the HSE RHAs, both regional and locally, in relation to the proposed implementation of Single Point of Access (SPOA) across all services, disability, primary care and child and adolescent mental health.
- We continue to work with the Special Schools pilot programmes Phase 1 and 2, which are currently in Cork and Dublin West, and will be engaging in ongoing evaluation of same.
- We are continuing to work with HSE on the development of new day services places for school leavers for 2026.

CHILDREN'S DISABILITY NETWORK TEAMS

At the end of December, there were over 12,000 children assigned across our twenty CDNTs. The numbers waiting for an initial contact are 2,408, which is a decrease of 633 children from December 2024. The number of referrals in this quarter was 139.

While we have seen a significant improvement in recruitment, vacancies remain a challenge in some teams. The accelerated targeted recruitment campaign supported by recruitment agency C.P.L. did not yield the benefits we expected. A few teams have specific short term high vacancy levels related to maternity leave.

- The once-off funding received for the waitlist initiatives in Dublin has been used to outsource private providers and targets are being met. While the funding is now available in North Tipperary, it is proving very difficult to find staff to support this initiative.
- CDNTs continue to facilitate professional placements from the universities across disciplines, increasing our networks and links with our colleagues in the universities continuously.
- The governance structures for CDNTs, including the governance groups, family forums etc. are all being reviewed in the context of the changes in the HSE and the setting up of the RHAs.
- All 20 Enable teams have now transferred to the Children's Disability Network Teams Information Management System (CDNTIMS). It is hoped to have more detailed metrics available with this system.
- Accommodation remains a challenge for some teams who do not have adequate or appropriate spaces to work from. Several options are being explored as interim or long-term solutions. Some progress has been made in relation to Ballyboden and Kilkenny.
- All the Interim Heads of Discipline posts, except one, have been filled with start dates agreed. One post has been readvertised in the Midwest.
- The once-off funding received for the waitlist initiatives in Dublin has been used to outsource private providers and targets are being met. While the funding is now available in North Tipperary, it is proving very difficult to find staff to support this initiative.

CHILDREN'S OVERNIGHT RESPITE

A total of 148 children received overnight respite from our five houses in Wicklow, Cork, Carlow, Nenagh and Ennis. 3,728 bed nights were delivered.

- The additional funding for Hazeldene, Kilcar House and Lavanagh House to increase the number of bed nights to fully open in 2026 will see increased activity from Quarter 1 on a phased basis.
- Confirmation has been received of the core funding required for Teach Saoirse Respite house in Nenagh. The fifth bedroom is now fully open.
- An unannounced HIQA inspection took place in Silverpine House children's respite service with a full compliance report issued. Silverpine house is currently having some minor works evaluated to repair the floor.
- A review of the criteria for access and a review of the environment in Silverpine House is underway to try and increase activity levels and open the service to a broader range of children.

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

CHILDREN'S DAY RESPITE AND AFTER SCHOOL SERVICES

In 2025, we delivered day respite including after school services to 273 children, with 4,054 sessions delivered.

- We received an anonymous message from a Kilkenny Family Member which read -
"By giving my daughter 3 hrs. help with her little boy, you have transformed her life and that of her little boy too. For those few hours she has space and time for herself. I wish others could experience the same as her, it's life changing and I as her Mam will be forever grateful to your organisation."
- Mayo Services are currently researching new ideas for activities such as reflexology, group choir and are hoping to work alongside the Mayo Autism group to provide an Easter Camp in Belmullet, which if successful will also be provided for the Summer.
- We are progressing the lease and going to tender to relocate the preschool and after school respite service in Galway to Caireal Mor.
- A business case has been successful for expansion of the afterschool and day respite service in Kilkenny, and a house has been identified for purchase to support same.
- We are accessing space in schools in some areas which are working out well and are exploring other locations in Mayo.
- The Nurse led play group in Galway has 8 children attending.

CHILDREN – FAMILY SUPPORT

507 children accessed family support in 2025 with 101,071 hours delivered.

- The family support service in Clare is currently looking for new accommodation.
- The family support service in Nenagh has moved into temporary accommodation for one year which has freed up space in Teach Saoirse.

PRESCHOOL SERVICES

The demand and need for access to specialist preschool either full time or on a split basis has increased over the past year.

- The preschool in Galway is now open 5 days a week. There are 3 classes in Kilkenny and 3 in Dublin, both open 5 days a week.
- The report from the Sandymount preschool registration inspection indicated compliance in all areas.
- 8 preschool children enjoyed a morning in the Kilkenny library to experience a Christmas sensory workshop in December. Santa visited and gave a small gift to all the preschool children. Together with Enable Ireland's communications/marketing department Santa's visit was filmed and shared on social media platforms.

ADULT DAY SERVICES

There are 273 adults accessing our Day Services.

There are now 17 locations providing hub type day services and planning is in place for a further 3.

- A new Clinical Nurse Specialist post commenced in adult services in the Midwest. The post will also provide clinical supervision to nursing staff and training across adult and children's services.
- The numbers of school leavers needing a day service placement in the Midwest continue to increase, and the services are challenged to be able to have appropriate accommodation and staffing responses in place in a timely manner to meet the need. A key challenge in Adult Services is the lack of behavioural support for the Service Owners. There is an increasing need for additional support around mental health and challenging behavior.

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

- The HSE National Day Service Office has allocated some once off funding for training and development to support day services to have access to the Open Future's Learning Platform for staff and people supported for one year. This capacity building initiative builds on our PCP work and is part of the New Directions Implementation Plan. This will also assist day services in progressing their quality improvement and preparing for outcomes-focused monitoring.
- Service Owners supported by the AT team are setting up and learning to use new iPad equipment in Arklow Services.
- The HSE approved funding for a Behaviour Support Specialist to work for 6 months with a Service Owner in Arklow Services, working at home and in the center.

VIRTUAL SERVICE

19 Service Owners and 42 Support Workers accessed the Virtual Service (VS) in 2025. The VS delivered 12 virtual programmes addressing advocacy, assistive technology, health and wellbeing, education, social connection, and creative engagement, including a dedicated Wheelchair Accessibility Campaign.

- Collaborated with Microsoft through AI workshops, hackathons, and volunteer-led programmes, exploring emerging technologies and Smart Home ecosystem supports. Facilitated paid usability and accessibility testing roles for Virtual Service Support Workers and service owners through partnerships with InterAccess and Tilting the Lens.
- Fostered a culture of learning and development by enabling staff and service owners to build skills in digital confidence, accessibility, advocacy, and public engagement. Supported service owners and staff to engage with national advocacy networks, consultations, and discussions influencing disability policy and practice.
- Strengthened organisational resilience through diversified income generation, paid partnership roles, and strategic engagement with the HSE to assess national demand for virtual services and inform future funding models.
- Continued delivery of Smart Home and assistive technology follow-on supports, promoting independence, informed choice, and successful life transitions.

Challenges:

- Sustainability is our biggest challenge. While Virtual Services goes from strength to strength in terms of reach and quality of content, our funding is finite. We are now embarking on a strategic project with the HSE to evaluate the demand/need for virtual services in partnership with 8-10 other service providers. We are hopeful that this may lead to more sustainable funding and to expanding our services.

SPECIALIST SERVICES

REGIONAL

WEST – Assistive Technology (AT)

In the West there was a significant increase in service delivery in the last year with children's numbers increasing from 69 to 97. The service has benefited from the addition of the Senior SLT in that it can now deliver a more holistic service to children and adults.

- The Spasticity Management Clinic has seen 38 Children with part time input from OT and PT.
- Discussions are ongoing with the HSE with regard to funding.

SOUTH WEST – Physical Disability Support Service (PDSS)

- Work continues in supporting children with complex physical disability support needs across the Cork and Kerry area. Over 250 individual appointments are offered monthly by the PDSS team on its own or jointly with the Consultant Neurodisability Pediatricians, Consultant Neurodisability Pediatrics Neurology Consultant via the following clinics.

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

- Neuromuscular Clinic, Spinal Orthopedic Clinic, Orthopedic Clinic, Tone Management Clinic (CP), Specialist Upper Limb Clinic, Specialist Seating Clinic, Individual Physical Assessment and 2D Gait Analysis and Report, Cerebral Palsy Screening Clinic, Specialist Neurological Casting Clinic, Specialist Orthotics Clinic.
- Following on from the approval received in Q3 to expand the Wheelchair Seating and Assistive Technology (WSAT) service within PDSS in Cork & Kerry, recruitment began in Q4.
- A new Coordinator for OT-led clinics in PDSS as well as Senior OT were recruited.
- Recruitment campaign for a Senior Physiotherapist, Technicians and Administrator Grade IV is in progress.
- Multiple meetings between SeatTech and PDSS Cork took place to ensure a smooth transition of seating service for Kerry pediatric clients between SeatTech and PDSS seating clinic.
- AT funding is currently being reviewed for the purchase of an Eye gaze for adult service from yearly AT budget which is shared between adult and children services.
- Training continued to be delivered both regionally and nationally to colleagues in CDNT and Primary Care as part of the SEED network of practice.

DUBLIN WEST

- National Upper Limb Motor Network has been reestablished to improve service development and collaboration across services and agencies delivering support in this clinical area in all CDNTs.
- Demand for MMS Occupational Therapy support continues to increase.

DUBLIN SOUTH EAST

- CDNT3 in Kilkenny has been identified as an AT hub and the SLTs are progressing the offering of AAC (Augmentative and Alternative Communication) to a wide range of clients.

NATIONAL ASSISTIVE TECHNOLOGY SERVICES

There were a total of 11 children and 94 adults active on the AT caseload in 2025.

- Collaboration with Microsoft on AI & AT Workshop Expansion of delivery of training to new recipients.
- High level of engagement with teachers on our second EPV Summer Course for teachers marks a milestone in establishing stronger links with education sector.
- Expansion of iPad hubs to support local CDNTs through AT Loan Library.
- Hosted CHAT event in partnership with TU Dublin: focusing on role of AT to support students with Vision Impairment access to higher education and employment.

NATIONAL SEATTECH SERVICES

There were 42 children and 111 adults on the SeatTech caseload in 2025.

- Continued participation in the National HSE Aids & Appliances Product Evaluation Group relating to the National Wheeled Mobility (Wheelchairs) Supply Contract.
- Continued delivery of SeatTech Assessment Training.
- SeatTech met with the seating team from Stewarts Care to plan for the transition of children from Dublin Children's Services to Stewarts Care upon reaching adulthood. The focus of the meeting was to ensure continuity of care regardless of whether their ongoing seating service would be continued through SeatTech or transitioned to the Stewarts Care seating team.

ENABLE IRELAND DISABILITY SERVICES

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- SeatTech engaged actively with Enable Ireland Cork Children's services Physical Disability Support Service's (PDSS) Regional Wheelchair & Seating Assistive Technology (WSAT) Regional Hub and Regional Special Seating Clinic within the HSE South-West region (Cork/Kerry) to plan the transition from SeatTech's Tralee Outreach clinic to these services. In so-doing, SeatTech is supporting the transition for service users from SeatTech to local regional services, as well as the transition for some of those service users from childhood to adulthood within these services.
- SeatTech delivered a Level 1 Seating Assessment Training Course in Kilkenny in November 2025. Delivery of this course extends the reach of SeatTech by upskilling frontline clinicians to follow the SeatTech Postural Care Pathway in their undertaking of wheelchair & complex special seating assessment and prescriptions in their areas. SeatTech participated in a national CDNMs meeting to raise awareness among CDNMs about what the service does, how it functions, the services that are available to the CDNTs currently serviced by SeatTech, and the potential to extend this service to other CDNTs.
- SeatTech participated in the inaugural meeting of the Enable Ireland Specialist Services Working Group in November.
- SeatTech participated in the panel for a workshop entitled 'Interdisciplinary Perspectives of Wheelchair Provision' as part of the University of Limerick School of Allied Health's postgraduate course on Posture, Seating, & Wheeled Mobility Across the Life Course.
- On behalf of SeatTech, a UCD Post-doc employee completed comfort trials and pressure recordings on several prototype 3D printed custom contoured seat cushion designs. The outcomes of this work helped inform the joint UCD/SeatTech submission for funding to the Marie Skłodowska-Curie Doctoral Networks Call: HORIZON-MSCA-2025- DN-01-01. The submission was made in November for the project entitled: "3D-SPACE" 3D-printed Seating Personalization and Comfort Enhancement. The project proposes that six PhD candidates will work collaboratively for a 4-year period across six European collaborative partners, to advance the capacity of 3D-printing in the manufacture of custom contoured wheelchair seating.
- SeatTech participated, alongside the AT Service, in an AI workshop delivered by Microsoft as part of their 'GIVE Week'. This workshop provided some new exposure to the capacity of AI to deliver efficiencies in service delivery, some of which are already being realized through the application of the AI function in MS Teams for the recording and summary of meetings.

ADULT RESIDENTIAL AND COMMUNITY LIVING SERVICES

We have 23 residents living across 3 locations and 7 people living in the community with support from Enable services.

- Unannounced HIQA inspections took place in St Laurence's Cheshire Home (SLCH) and Ard Na Mara and received a positive report.
- HSA inspections took place in Lavanagh House, Lavanagh Centre, Harbour Lights and Kerry Adult Services.
- Recruitment is ongoing for staff in Bailis, and the interim arrangements are in place following a review of fire evacuation procedures.
- The new resident has moved into St. Laurence and work is underway to prepare for two more residents to come in.

ADULT RESPITE

A total of 135 adults availed of overnight respite in 2025 across 2 houses, with a total of 2,012 bed nights being provided.

- Options for refurbishment or replacement of the utility room in Rathmore are being explored.
- Need identified for respite in Kerry and deposit has been paid on house.
- Re-registration announcements and request for documentation were received for Rathmore House adult respite center, St. Laurence, adult residential service, Ard na Mara, adult respite house, Teach Saoirse, children's respite

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service and Breakfree Lodge, adult residential/respite center from HIQA. All documentation was submitted to HIQA by March 2026 and inspections followed soon after.

- We received an SEAI grant in November 2025 to upgrade insulation in Rathmore House, and it is hoped that it will maintain a consistent indoor temperature, lower heat demand and reduce bills.
- PIC vacancy has arisen in Ard na Mara since 22 December 2025. This role is currently being advertised with arrangements in place for management cover by the Adult Services Manager.

ADULT HOME SUPPORT/FAMILY SUPPORT

55 Service Owners availed of a total of 37,064 family support hours in 2025.

- Funding for family support service in the Mid West has been received as part of our core grant from 2026 onwards.

CAPITAL PROJECTS/ BUILDING UPDATES

- Midleton Hub contract has been approved and work will commence in January 2026.
- We have received capital funding of €20,000 toward the cost of a second Limerick City Center Hub.
- Funding of €90,000 has been received from HSE for capital refurbishment of our Newcastle West hub. Planning permission for the change of use for has been received, and architect plans are awaited. This project will be completed in 2026.
- Dunshaughlin Services received a grant from the HSE for €10,000 for the Dunshaughlin and East Meath buildings to make the buildings more disability accessible.
- Kildare Services secured €15,000 in funding from Microsoft Ireland to upgrade the playground and outside areas.

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 Head of Finance. During 2025 tendering processes were undertaken in respect of mobile phones, purchase of vehicles, a risk management system, electricity and the provision of legionella services.

The Corporate Procurement Plan 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.

SUSTAINABILITY AND GREEN AGENDA

At Enable Ireland we understand the urgency with which society and businesses must address the impacts of climate change. Although not a public body Enable Ireland falls into the remit of the Public Sector Climate Action Mandate due to the level of our public funding and ongoing grant requirements. We are fully 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. 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

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complying with all environmental and related legislation. During 2025 The National Procurement and Energy Group worked closely with the HSE Energy Bureau and received grants amounting to €100k in respect of energy efficient upgrades. We also secured funding from the HSE Energy Bureau for the appointment of an Energy Officer for two years. Recruitment to this post will commence in 2026.

During 2025 we established the National Green Team made up of senior management and representatives from the four Director of Service areas. The National Green Team revised and updated the Energy Policy and worked on a Green Charter which will be launched in Quarter 1 of 2026 in conjunction with the setting up of local green teams and green champions.

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. Green criteria was included in the selection and award processes for procurement during 2025. Our Procurement Policy was updated and revised to incorporate sustainability principles. This will standardize the consideration of environmental impacts across all procurement activities.

During 2025 Enable Ireland continued to prioritise 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.

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 the trustees of the Enable Ireland pension scheme were named as the Pension Trustee Board of the year for the second year in a row. This national award is a testament to the hard work and commitment of the trustees.

HR & CORPORATE AFFAIRS (HRCA)

Throughout 2025, the monthly employee headcount across the organisation averaged 1,603 employees.

Recruitment, Retention and Succession – Overall, labour turnover was 12.4%. Of those who resigned, 31% had less than one year of service, and 54% had less than two years of service.

This summary is a stark picture of the employment market and was reflective across the disability sector. While the statistics for Enable Irelands labour turnover slightly improved in 2025, many of our recruitment and retention difficulties continued to stem from pay inequity by virtue of Enable Ireland's Section 39 status.

Following protracted negotiations, the terms of a proposed resolution were agreed and accepted by all parties to the agreement. An Implementation & Monitoring Group was established under the auspices of the WRC to oversee implementation. The schedule for pay increases as per the agreement were: -

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

ENABLE IRELAND DISABILITY SERVICES

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This WRC agreement will undoubtedly contribute towards recruitment and retention levels improving going forward.

2025 saw the continued introduction of several initiatives to attract and retain staff namely:

Staff Engagement Forum: following a review of our staff engagement processes and a national staff consultation survey, the original Staff Consultation Forum was wound down in 2025. The objective of the new engagement process is to ensure timely, clear and consistent sharing of national and local information and knowledge with staff across all sections of the organisation. Following local and regional themed meetings, the first National Staff Town Hall meeting took place on 9 March 2026.

Student Sponsorship Programme for Clinical Final Year Students: The HSE launched a student sponsorship programme designed to encourage final year clinical students to apply for positions within Children's Disability Network Teams. Enable Ireland, unusually for a S.39 funded agency was included in this scheme. The value of sponsorship was €5,000.

Virtual Careers Fair in Disability Services 15 May 2025 - The HSE hosted a Virtual Career Day on Thursday, 15 May 2025. This enabled participants to explore the range of career opportunities within the HSE Disability sector including Enable Ireland and other Section 39 organisations. The Virtual Fair was an online event that mirrored a traditional career fair.

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.

HRCA Department Succession Planning: In line with the approved organisation's management structure, plans have been reviewed for the division of the HRCA Department to incorporate the new senior management structure. As this will entail future establishment of a standalone Quality, Compliance and Risk Department, this next stage of development requires auditing of existing functions and identification of new expertise together with a sustainable funding model. This work will be carried out in 2026.

NDSA (National Disability Services Association) HR Subgroup: continued throughout 2025 actively addressing human resources challenges within member organisations. Extensive work was undertaken by members to advance the WRC pay agreement.

The Training, Quality & Research Department oversaw a wide and diverse range of initiatives throughout 2025. Of significance, an Online Research Library was launched nationally across all services and other divisions in partnership with the HSE. Both mandatory and specific non-mandatory health and safety training took place, as well as staff developmental training in accordance with organisational and employees' needs. An extensive programme of Absence Management, Workplace Investigation and Dignity at Work training was completed across all sites.

Research Ethics Submission & Approval Committee oversaw 6 Research submissions in 2025.

Research Titles

1. Multidisciplinary Insights: Examining the Role of Behaviour Support Specialists within Ireland's Children's Disability Network Teams
2. SibShops: The Experiences of Children with Siblings with a Disability
3. Cerebral Palsy – The Adolescent Growth Evaluation Study – CP AGE
4. How Confident Are the Clinicians in Ireland When Identifying Children and Young People with Autism?
5. A National Survey to Determine the Profile, Function and Participation of Children with Cerebral Palsy in Ireland
6. Clinicians' Perspectives of Current and Future Service Provision for Children and Young People with Cerebral Palsy in Ireland.

Our Health & Safety Function led on relevant legislative requirements and best practice guidelines in all aspects of work activity.

HIQA Inspections were carried out in the following designated centres in 2025, Ard na Mara June, Teach Saoirse July,

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Kilcar September, St. Laurence October 25, Silverpine House December with a general overall compliance rate and full compliance for Silverpine House. 2025 also saw the opening of the Hazeldene Children's Respite in County Clare.

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 Personal Plans, Restrictive Practice and Behaviours of Concern.

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.

The Risk Management Framework training programme was drafted and agreed. Legionella Risk assessments were carried out nationally. The Assisted Decision Making (ADM) guide for adult services staff was included in the new Consent Policy. Several critical Health and Safety updates were also rolled out during 2025.

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

2025 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. 64,942 followers across all social media channels.

Throughout 2025, 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: -

- **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.
- **NDSA Campaigns Group:** Enable Ireland representatives attended a meeting in September with Minister Naughton and two other NDSA campaign group representatives as part of our pre-budget briefings.

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.

The retail team received very positive feedback on **The Final Find Competition** campaign execution and engagement and positive brand awareness was created among a critical target audience for Enable Ireland charity shops. Meta invited Enable Ireland to share our Final Find Campaign success story at their Ireland Non-Profits event.

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Partnership: In 2025 we were very pleased to visit senior stakeholders at TK Maxx headquarters in Watford and briefed them on the strong continuing partnership.

Our Data Protection Function ensured Enable Ireland's 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 **60 Data Subject Access Requests** as submitted to the Information Commissioner.

Our **National Policy Programme** was extremely active throughout 2025, with oversight of 101 policies and a focus on planning the establishment of Easy Read documents.

FUNDRAISING

2025 marked a further year of robust performance for Enable Ireland's fundraising division, with positive momentum across all income streams, including corporate and foundation, partnerships, community fundraising and public-facing campaigns.

Fundraising activity generated a surplus of €1,049,276 during the year. We are deeply appreciative of the continued support from members of the public, local enterprises, fundraising committees, and sports clubs in the communities where we deliver services. We extend our sincere thanks to all who contributed their time, effort, and generosity.

Enable Ireland finished the year with over 4,300 regular donors, demonstrating the ongoing loyalty and goodwill of our supporters. Throughout the year we prioritised keeping supporters informed and connected, sharing updates on service developments and capital improvements made possible through their contributions. Their commitment continues to make a tangible difference in the lives of those who rely on our services. While the economic environment remains challenging, with cost-of-living pressures affecting donor recruitment and retention, we remain immensely grateful to those who continue to give each month. Regular donations remain a cornerstone of our funding model, enabling us to sustain day-to-day service delivery while planning with greater confidence for the future.

Enable Ireland continues to benefit from strong engagement with the corporate sector. We are extremely grateful to our business partners for their generous support and for the enthusiasm shown by their employees in supporting our work to help build more inclusive communities.

In 2025, TJX once again showed tremendous support for Enable Ireland, raising €218,900 through their fundraising efforts. This will be reflected in our 2026 financial statements. The partnership continues to resonate strongly with the public, with dual-branded merchandise available in TK Maxx and Homesense stores proving especially popular with customers. A proportion of each purchase, together with customer donations both in-store and online, directly supported our work. Customer clothing donations through TK Maxx locations increased, with 35,802 donated bags generating €131,101 for our charity retail operations. This brings the total value of the partnership to over €5 million, a remarkable outcome, which underlines the enduring success of our partnership. TJX, through both the TK Maxx and Homesense brands, remains Enable Ireland's longest-standing corporate and community partner, and their sustained commitment continues to have a transformative impact on the children, young people, and families we support. Our partnership supports both daily service delivery and longer-term capital developments, helping to empower children and young people across the country.

Enable Ireland works closely with a number of grant and foundation partners to deliver tangible projects across the country. We're grateful to all the organisations that continued to provide and facilitate grant funding of our work during 2025, including CAF America, Sir Stelios Haji-Ioannou and the Stelios Philanthropic Foundation and The Hospital Saturday Fund.

Enable Ireland's application to the 2025 RTE Toy Show Appeal was successful, and we received €40,000 in June via Community Foundation Ireland, which administers the fund. This funding is supporting the expansion of access to hydrotherapy in Wicklow and Dublin, with a focus on neurodivergent children and children with autism. Our sincere thanks to RTE, The Late Late Toy Show, as well as the many viewers and supporters of the Appeal.

We were also pleased to receive additional corporate grant funding of €11,000 via Community Foundation Ireland. We are grateful for the continued commitment of Community Foundation Ireland over many years. Grant funding received has had a hugely positive impact for the children and adults that use our services across the country.

During the year, we received €14,500 in generous contributions from Milano Restaurant Group, with quarterly donations supporting our services. To date, this valued partnership has raised over €300,000 in support of Enable Ireland Assistive Technology Service as well as children's and adults' services.

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Enable Ireland received a €10,000 donation from Smurfit Westrock during 2025, which was formally acknowledged to their Group President & CEO Tony Smurfit by our Chair. We remain very grateful for the long-standing support shown by Smurfit Westrock colleagues and the Smurfit Westrock Foundation.

In addition, Enable Ireland received €83,500 in donations via our website and online fundraising platforms. Online giving continues to represent an important income stream.

We continue to receive fantastic support from employee and corporate matched giving via corporate-specific giving platforms. We are sincerely thankful to the many families, friends, and supporters who organised outdoor challenges, sponsored events and a wide range of creative initiatives throughout the year.

Cork Fundraising received strong support in 2025. The Lavanagh Ladies Lunch, hosted by Lead Volunteer and stalwart Anne Hegarty, generated a net profit of €37,000 which included sponsorship from Pat Hegarty, Cummins Sports and Keary's Motor Group. Marathon participation generated over €17,000, with participation mostly by families in Adult Services. Large donations were received from our long-term voluntary group supporters including €30,000 from the Castletown Fundraising Group and €8,000 from the Lavanagh Pitch & Putt Committee. €125,000 was generously donated by four Trusts, including a donation of €30,000 from Tomar Trust specifically towards the development of a sensory garden at Ard Na Mara, Ladysbridge. A separate anonymous and hugely generous donation of €20,000 was received, and corporate donations amounted to €20,000.

Our sincere thanks to IDEX Pump Technologies Ireland and the IDEX Foundation for their phenomenal support during 2025, including donations totalling €74,000. This generosity has had a hugely positive impact on children and families attending the Enable Ireland Limerick Family Support & Respite Hub. Funding enabled the creation of a modern, fully accessible kitchen and social space, alongside a purpose-built sensory room, turning outdated facilities into welcoming, therapeutic environments that promote life skills, sensory regulation, social connection, and emotional wellbeing. The impact of this valued partnership will continue into 2026 as we further develop the sports hall and ancillary facilities within the Delta unit, ensuring even greater opportunities for inclusion, activity, and growth.

In 2025, Enable Ireland received €20,000 in funding to support the delivery of Music Therapy within our Galway services. Music Therapy is an evidence-based therapeutic intervention that uses the creative and emotional elements of music to support therapeutic and developmental outcomes for children and young people. We extend our sincere gratitude to the exceptionally generous donors who have chosen to remain anonymous.

Enable Ireland received a \$15,000 (€12,840) grant from our longstanding partners Microsoft Ireland. This grant supported improvements to the accessible playground for our Kildare Services. We are incredibly grateful to Microsoft and Microsoft Ireland colleagues for their continued support of the children, young people and adults who use our disability services.

COMMERCIAL

The Commercial Division sales of donated stock and rag remained at a level similar to 2024. This was an excellent result in a very challenging retail landscape where donation quality has decreased and our tonnage rate for rag decreased by a further 22.2% in the latter part of the year. Maintaining our level of sales was achieved through strong, focused operational activities, investment in staff training and a relevant retail calendar.

We continued with our strategic store growth during 2025, opening new stores in Carlow and Galway. We relocated our Navan store to a more cost-effective location and took advantage of our lease expiry in Finglas, resulting in a planned closure with no job losses.

We continued to invest in store upgrades, and this plan will follow through to 2026.

TK Maxx campaign GUCFG continues to work well to the benefit of the Commercial Division. The message regarding quality was key this year and did result in some excellent donations. The yield for TK Maxx continues to be approximately 18%.

In October we held our Final Find campaign, which was a resounding success. This sustainable event involved all contestants receiving a mystery bag of clothing that they could style up or recycle. The buy-in from the sustainability community was immense and as a result we are committed to holding this as an annual event.

We also tendered and won the Dublin City Council tender to manage their textile banks. This is a four-year contract valued at €1,000,000. This is in addition to the current Galway City Council tender that we won.

The Commercial Division took over the Sandymount garden centre at the end of 2025. We are currently developing a strategic growth plan for this site as well as expansion in the future.

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We have upgraded and expanded our retail communications. The retail calendar is an invaluable tool, and all national campaigns have been received positively and have resulted in increased brand awareness and new customers in stores.

Throughout 2025, we continued to invest in our people which has resulted in good staff retention and we are constantly working to ensure that all stores continue to offer quality product and service.

IT DEPARTMENT

The Information Technology function continues to support Enable Ireland's strategic priorities by maintaining secure, reliable digital infrastructure and advancing key clinical and corporate systems. Cyber security capability has been strengthened, and IT services remain in place across more than 80 locations. Substantial progress has been achieved across several areas, while major programmes, e.g. cloud migration are now moving into significant procurement and organisational change phases.

IT Infrastructure & Cloud:

IT Network

- Government Network connections were installed across ten locations: Head Office, Sandymount, Curraheen (Cork), Galway, Quinns Cross (Limerick), Navan, Kilkenny, Kildare, Tallaght, and Bray.
- Work continues with the Department of Public Expenditure & Reform to migrate all remaining locations to Government Networks in 2026.

Cloud Migration

- Cloud migration work remains ongoing. Design workshops were completed in late 2025 to develop the cloud architecture and AI/Copilot requirements.
- Enable Ireland will seek a dedicated cloud-migration partner in 2026 as part of the forthcoming IT Managed Services procurement, with an emphasis on strong organisational change management capability.
- The company's intranet was resigned in 2025 and will be launched in Q1, 2026.

Cyber Security

- Cyber security capability was strengthened further in 2025. A SOC & SIEM service was implemented to detect threats and implement remediation actions.
- Deployment of Microsoft Defender to mobile devices was completed and enhanced Android and Apple device management is active across the estate.
- A pilot of MS Intune Remote Help was completed, with rollout planned for 2026.
- Phishing campaigns remain active within the company to improve awareness.
- Cyber security training was developed and deployed to all staff.
- Recommendations from an external security assessment were implemented.
- Penetration testing, an updated external security assessment, and cyber incident response exercises are scheduled for 2026.

ShareFile

- ShareFile was fully deployed across the organisation as Enable Ireland's secure platform for sharing confidential files with external parties, including service providers, parents, and service owners.
- The system provides a controlled, audited environment for exchanging sensitive documents, replacing ad-hoc file-sharing methods and improving compliance with data protection requirements.

Digital Signatures

- Adobe Sign was fully deployed across all services, supporting secure electronic signatures for service providers, parents, and service owners.

Electronic Health Records

CDNTIMS

- The CDNTIMS programme made significant progress in 2025, with all Enable Ireland led teams migrated to the new system.
- The IT team worked closely with the HSE throughout the year on project coordination, training, and readiness activities.
- Regular subgroup meetings focused on rollout status, team preparation, and management of associated documentation and record management processes.
- Key workstreams during 2025 included Data Preparation, Rollout & Migration, Training & Go-Live Support, and Governance & Process Development.

Electronic Health Record (EHR) System for Non-PDS Services

- The project to replace the Electronic Health Record system for all non-PDS services progressed significantly during 2025. It covers Adult Services, Children's Specialist Services, Family Support and Supported Living, Respite, Residential and Preschool Services, AT Training, SeatTech, and Virtual Services.
- The IT team worked closely with Hart Square, who completed extensive market research, and supported the development of a high-level proposal outlining functional, clinical, and operational requirements.
- Requirements for the new system were formally agreed during 2025, ensuring alignment with service needs, HIQA standards, clinical governance expectations, and future digital transformation priorities.
- The project is now proceeding to a formal public procurement process. Vendors will be assessed on system capability and also their ability to support organisational change, staff readiness, and ICT training.

Governance, Risk & Compliance (GRC) System

- The GRC procurement process has concluded, and the contract has been awarded to Medical eGuides (MEG).
- The system will provide a unified platform to standardise governance processes across Enable Ireland, with modules including Strategy Management, Risk Management, Incident & Issue Management, Compliance & Audit Management, and Policy & Procedure Management.
- Implementation planning will begin once contract finalisation is complete, with phased rollout scheduled for 2026.

IT Support Services

Support & Operations

- IT Services continued to operate at agreed standards, supporting approx. 1,750 users across 1,300 devices in over 80 locations. This included daily management of a complex ICT environment spanning clinical, corporate, retail, and community-based services.
- The IT team continued a programme of site visits nationwide, resolving local issues, supporting staff, and strengthening ICT environments. These visits remain essential to maintaining consistent ICT standards across dispersed locations.

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- A project to review phone lines and phone systems is ongoing across all centres to inform a unified telephony strategy.
- Service improvement initiatives were completed, including implementation of IT Glue as the central system for SOPs, processes, and technical documentation.
- Preparations continued for the IT Managed Services and Data Centre tender, which will commence in early 2026 and form a key element of the organisation's long-term digital transformation.

Technology Upgrades

- High recruitment levels in 2025 created significant demand for new devices:
 - New Users: 408
 - New Laptops: 175
 - New Smartphone Requests: 207
- A review of hardware capability identified the need to replace 200 laptops (including 115 devices unable to support Windows 11) and 75 desktop PCs.
- A new mobile-phone contract will see the deployment of approximately 1,300 devices in 2026, including 200 devices funded by the HSE for community workers.
- Retail IT modernisation has been deployed at several locations, with full rollout planned for Q1 2026.
- Replacement of LAN network switches across all locations will be completed in Q1 2026.

ISO 27001

- Internal audits were completed during 2025 to support ongoing compliance with ISO/IEC 27001:2022.
- Preparations also commenced for the next surveillance audit cycle scheduled for May 2026, which will include reviews of the company's Information Management Security System (ISMS).

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FINANCIAL REVIEW

Overview of five year financial results:

	2025	2024	2023	2022	2021
	€	€	€	€	€
Total income	97,977,823	89,766,674	75,360,475	68,958,225	61,121,002
Total expenditure	97,349,598	86,566,834	75,571,928	66,148,613	59,762,207
Net surplus/(deficit)	628,225	3,199,840	(211,453)	2,809,612	1,358,795

In 2025, Enable Ireland generated net surplus of €628k. This compares to a €3.2m net surplus in 2024. Services Activities generated a deficit of €789k (2024: deficit €537k). This deficit has been funded by the transfer of funds from our Unrestricted Activities which include net income generated by our Commercial and Fundraising activities as well as other unrestricted sources and activities.

The main headlines for 2025 are as follows:

- Overall, costs increased by €10.78m. Staff costs overall increased by €9.56m which can be attributed to an increase in staff numbers arising from additional PDS posts relating to transfers from other agencies as well as new development posts. The increase in salary costs can also be attributed to the full year impact of the last WRC 1 increase as well as the impact of the first three phases of WRC2. Agency costs overall increased by €118k. Due to staff recruitment issues we had to avail of agency where we were unable to fill posts and these prove more costly.
- The company continues to maintain tight control over the running costs of the organisation however, non-pay costs increased by €1m, 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 particularly in relation to utilities such as gas and electricity..
- Overall income has increased to €98m (2024: €89.8m) the majority of which relates to the overall increase in Restricted Income to €90.36m (2024: €80.69m), which is inclusive of matched funding in respect of the full year impact of the final stage of WRC1 as well as the first three pay increases under the WRC2 agreement. Unrestricted income decreased from €9.1m in 2024 to €7.6m in 2025. Community Fundraising decreased by €731k the bulk which is attributable to the Win-a House Cork campaign in 2024 which was not replicated with a similar fundraiser in 2025. Donations overall decreased by €315k but 2024 did include some one-off receipts and corporate donations. The Commercial division income for shop sales remained at a similar level to 2024 whereas their rag sales increased by €152k despite the full year impact of the 2024 drop in the rag tonnage rate with volume being the driver for the increase in revenue. The remaining decrease is attributable to a decrease of €697k in funds from other sources which would include training, pool income, private care provision and the garden centre.
- Capital Expenditure of €1.46m was incurred in 2025 (2024: €3m) the bulk of which related to the purchase of motor vehicles and refurbishment costs for Harbour Lights and Hazeldene.

As noted above the company recognised a surplus of €628k during the year ended 31 December 2025 and had net current assets of €11.4m at that date.

INVESTMENT POLICY

The company has an Investment Fund which is designated for future Capital development within the company. As at 31 December 2025 the value of the investment is €1.4m. 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 Head of Finance 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.

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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 (90% of total Revenue in 2025; 88% of total Revenue in 2024), 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 2025, the total funds held on the Balance sheet were €59.3m and this includes €35.1m unrestricted funds and €24.2m restricted funds.

As at 31 December 2025, unrestricted funds amounted to €35.1m (2024: €45.3m). At the year end, an amount of €12.6m was transferred from the Unrestricted Development Fund to the Restricted Services Fund in order to fund the cumulative shortfall in service funding incurred between 2003 and 2012.

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.

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

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

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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 directors' 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 directors' 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

There have been no events since the balance sheet date which require disclosure in the financial statements.

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 2025.

The directors who served during the year were as set out below. All directors served for the entire year unless otherwise indicated:

Mr D Walsh (Appointed 13 June 2025)
Mr D Courtney (Appointed 13 June 2025)
Mr J O'Donovan (Appointed 18 September 2025)
Ms E Roche (Appointed 18 September 2025)
Mr B Murphy (Resigned 18 September 2025)
Mr J Bergin (Resigned 13 June 2025)
Mr M Berkery (Resigned 13 June 2025)
Mr S Haughey (Resigned 13 June 2025)
Mr S Houston (Resigned 13 June 2025)

Ms M Breen
Ms E Barry
Mr J Mc Carthy
Ms A Sheenan
Ms O'Shea
Ms L O'Donovan
Ms M Hughes

ENABLE IRELAND DISABILITY SERVICES

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

RELATED PARTY TRANSACTIONS

There were no related party transactions during the financial year ended 31 December 2025.

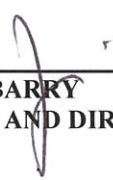
POLITICAL DONATIONS

No political donations have been made by the company in the current or prior year.

AUDITORS

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

ON BEHALF OF THE BOARD



MS. E BARRY
CHAIR AND DIRECTOR



MR. D. COURTNEY
DIRECTOR

DATE: 14 MAY 2026

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 the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council. 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.

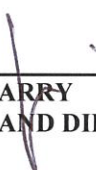
In preparing those financial statements, the directors are required to:

- 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:



MS. E BARRY
CHAIR AND DIRECTOR



MR. D. COURTNEY
DIRECTOR

DATE: 14 MAY 2026

Independent Auditor's 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 2025, 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 2025 and of its results for the year then ended;
- have been properly prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been properly prepared in accordance with the 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 Auditor's 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 26, 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. This description forms part of our auditor's report.

Independent Auditor's 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: 28/5/26

ENABLE IRELAND DISABILITY SERVICES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	<u>Notes</u>	<u>Restricted Capital Fund</u> €	<u>Restricted Services Fund</u> €	<u>Unrestricted Development Fund</u> €	<u>Totals 2025</u> €	<u>Totals 2024</u> €
INCOME FROM:						
Donations	4	-	91,637	644,042	735,679	1,050,434
Activities for raising funds						
Commercial and fundraising	2 (a)	-	229,790	6,827,159	7,056,949	8,177,850
Investment income	2 (b)	-	-	35,545	35,545	39,344
Charitable activities						
Health Service Executive grants		1,236,992	84,554,569	-	85,791,561	76,706,318
Grants from other agencies	3 (a)	136,284	2,183,806	100,250	2,420,340	2,379,354
Other income	3 (b)	-	1,934,408	-	1,934,408	1,413,864
Other activities						
Profit/(loss) on sale of fixed assets	6	-	-	3,341	3,341	(490)
Total income		<u>1,373,276</u>	<u>88,994,210</u>	<u>7,610,337</u>	<u>97,977,823</u>	<u>89,766,674</u>
EXPENDITURE ON:						
Raising funds						
Fundraising costs	5	-	16,637	733,676	750,313	1,371,726
Commercial division	5	35,275	-	4,676,641	4,711,916	4,372,749
Total expenditure on raising funds		<u>35,275</u>	<u>16,637</u>	<u>5,410,317</u>	<u>5,462,229</u>	<u>5,744,475</u>
Charitable activities						
Disability services	5	1,919,606	86,342,345	201,594	88,463,545	77,989,368
Management and administration	5	-	3,423,824	-	3,423,824	2,832,991
Total expenditure on charitable activities		<u>1,919,606</u>	<u>89,766,169</u>	<u>201,594</u>	<u>91,887,369</u>	<u>80,822,359</u>
Total expenditure		<u>1,954,881</u>	<u>89,782,806</u>	<u>5,611,911</u>	<u>97,349,598</u>	<u>86,566,834</u>
Net (expenditure) / income before transfers	6	<u>(581,605)</u>	<u>(788,596)</u>	<u>1,998,426</u>	<u>628,225</u>	<u>3,199,840</u>
Total funds at beginning of year						
		26,002,551	(12,615,977)	45,278,589	58,665,163	55,465,323
Net (expenditure) / income before transfers		(581,605)	(788,596)	1,998,426	628,225	3,199,840
Transfer between funds	9	(1,259,249)	13,404,573	(12,145,324)	-	-
Total funds at end of year	17, 18	<u>24,161,697</u>	<u>-</u>	<u>35,131,691</u>	<u>59,293,388</u>	<u>58,665,163</u>

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 33 to 50 form an integral part of the financial statements.

ENABLE IRELAND DISABILITY SERVICES**BALANCE SHEET AS AT 31 DECEMBER 2025**

	<u>Notes</u>	<u>2025</u> €	<u>2024</u> €
FIXED ASSETS			
Tangible fixed assets	10	48,276,506	48,997,850
Investments	11	1,403,896	1,370,626
		<u>49,680,402</u>	<u>50,368,476</u>
CURRENT ASSETS			
Stocks	12	149,116	138,853
Debtors	13	14,006,717	8,682,677
Cash at bank	14	13,165,755	17,063,272
		<u>27,321,588</u>	<u>25,884,802</u>
CURRENT LIABILITIES			
Creditors	15	15,928,363	15,292,390
NET CURRENT ASSETS			
		<u>11,393,225</u>	<u>10,592,412</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>61,073,627</u>	<u>60,960,888</u>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
Long Term Bank Loans	16	1,780,239	2,295,725
NET ASSETS			
		<u>59,293,388</u>	<u>58,665,163</u>
FINANCED BY			
Restricted Capital Fund	18	24,161,697	26,002,551
Restricted Services Fund	18	-	(12,615,977)
Unrestricted Development Fund	18	35,131,691	45,278,589
TOTAL FUNDS		<u>59,293,388</u>	<u>58,665,163</u>

The notes on pages 33 to 50 form an integral part of the financial statements.

The directors approved and authorised the financial statements for issue on 14 May 2026.


MS. E BARRY
CHAIR AND DIRECTOR


MR. D. COURTNEY
DIRECTOR

DATE: 14 MAY 2026

ENABLE IRELAND DISABILITY SERVICES**CASH FLOW STATEMENT AS AT 31 DECEMBER 2025**

	<u>Notes</u>	<u>€</u>	<u>2025</u> <u>€</u>	<u>€</u>	<u>2024</u> <u>€</u>
NET CASH (USED IN) / GENERATED FROM OPERATING ACTIVITIES	19		(1,771,025)		4,373,460
CASH FLOWS FROM FINANCING ACTIVITIES					
Interest income		-	-		
Interest and charges paid		(149,240)	(97,554)		
Decrease in long term bank loan		<u>(515,486)</u>	<u>(449,766)</u>		
CASH FLOWS USED IN FINANCING ACTIVITIES			(664,726)		(547,320)
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of tangible fixed assets		(1,465,107)	(3,055,319)		
Proceeds on sale of tangible fixed assets		<u>3,341</u>	<u>82,246</u>		
CASH FLOWS USED IN INVESTING ACTIVITIES			(1,461,766)		(2,973,073)
(DECREASE) / INCREASE IN CASH AT BANK	20		<u>(3,897,517)</u>		<u>853,067</u>

The notes on pages 33 to 50 form an integral part of the financial statements.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 - 25 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 2025

(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 2025

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 2025 (2024: 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 2025**

(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 2025, the total amount of trade debtors is €12,355,415 (2024: €5,867,665).

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 review 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 €48,276,506 (2024: €48,997,850).

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Going concern

The company has prepared financial projections for the period to June 2027 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.

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.

2 (a) COMMERCIAL AND FUNDRAISING INCOME

	<u>2025</u> <u>Total</u> <u>Restricted</u> €	<u>2025</u> <u>Total</u> <u>Unrestricted</u> €	<u>2025</u> <u>Total</u> €	<u>2024</u> <u>Total</u> €
Community Fundraising	-	145,555	145,555	877,501
National Fundraising	229,790	780,202	1,009,992	940,786
Shop sales of donated goods	-	4,448,821	4,448,821	4,447,366
Rag sales of donated goods	-	954,768	954,768	802,165
Other income	-	497,813	497,813	1,110,032
	229,790	6,827,159	7,056,949	8,177,850
2024 Total	-	8,177,850	8,177,850	

2 (b) INVESTMENT INCOME

	<u>2025</u> <u>Total</u> <u>Restricted</u> €	<u>2025</u> <u>Total</u> <u>Unrestricted</u> €	<u>2025</u> <u>Total</u> €	<u>2024</u> <u>Total</u> €
Interest received on bank deposits	-	1,659	1,659	1,574
Dividends received	-	33,886	33,886	37,770
	-	35,545	35,545	39,344
2024 Total	-	39,344	39,344	

ENABLE IRELAND DISABILITY SERVICES**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2025****3 (a) GRANTS FROM OTHER AGENCIES**

	<u>2025</u> <u>Total</u> <u>Restricted</u> <u>Capital Fund</u>	<u>2025</u> <u>Total</u> <u>Restricted</u> <u>Services Fund</u>	<u>2025</u> <u>Total</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	€	€	€	€	€
Department of Social Protection – Community Employment Schemes	-	2,076,554	-	2,076,554	2,093,128
Department of Social Protection – Other	-	9,324	-	9,324	10,256
Department of Children & Youth Affairs	-	58,882	-	58,882	66,621
Other grant agencies - total amount	-	39,046	-	39,046	8,869
Department of Enterprise, Trade and Employment	-	-	100,250	100,250	122,878
CLAR	136,284	-	-	136,284	77,602
	<u>136,284</u>	<u>2,183,806</u>	<u>100,250</u>	<u>2,420,340</u>	<u>2,379,354</u>
2024 Total	<u>77,602</u>	<u>2,178,874</u>	<u>122,878</u>	<u>2,379,354</u>	

Enable Ireland received the following grants and they are disclosed in line with circular 13/2014 issued by the Department of Public Expenditure, NDP Delivery and Reform.

- Included in the above are amounts in respect of certain Community Employment Schemes.
- Enable Ireland received €58,882 in respect of ECCE grants. These grants are funded by Pobal. The term of these grants was the pre-school year. These grants are recognised as they are received.
- Enable Ireland received €39,046 from other grant agencies including various county councils and Mayo College of Further Education. These grants were recognised in full in 2025.
- Enable Ireland received €100,250 from the Department of Enterprise Trade and Employment in respect of the Power Up Grant. This grant was for 2025
- Enable Ireland received €136,284 under the CLÁR scheme from the Department of Rural and Community Development in respect of purchase of 2 buses for the West and Mid-West Services

The Company is tax compliant as per the relevant grant circulars, including circular 44/2006.

3 (b) OTHER INCOME

	<u>2025</u> <u>Restricted</u> <u>Fund</u>	<u>2025</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	€	€	€	€
Department of Education	533,794	-	533,794	429,090
Sundry income	1,400,614	-	1,400,614	984,774
	<u>1,934,408</u>	<u>-</u>	<u>1,934,408</u>	<u>1,413,864</u>
2024 Total	<u>1,413,864</u>	<u>-</u>	<u>1,413,864</u>	

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

4. INCOME FROM DONATIONS

	<u>2025</u> <u>Restricted</u> <u>Fund</u>	<u>2025</u> <u>Unrestricted</u> <u>Development</u> <u>Fund</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	€	€	€	€
Donations	-	644,042	644,042	1,050,434
Donations in kind	91,637	-	91,637	-
	<u>91,637</u>	<u>644,042</u>	<u>735,679</u>	<u>1,050,434</u>
2024 Total	-	1,050,434	1,050,434	

In 2025, we estimate that we received Donations-in-Kind of €91,637. The nature of the donations in kind are raffle prizes, catering for events and telecommunications.

5 TOTAL EXPENDITURE

	<u>Fundraising</u> <u>Costs</u>	<u>Commercial</u> <u>Division</u>	<u>Disability Services</u>		<u>Management</u> <u>& Admin</u>	<u>2025</u> <u>Total</u>	<u>2024</u> <u>Total</u>
	€	€	<u>Disability</u> <u>Services</u>	<u>Community</u> <u>Employment</u> <u>Schemes</u>	€	€	€
Salary Costs	311,941	2,390,384	71,707,767	2,004,009	2,154,875	78,568,976	68,894,138
Travel Costs	5,566	52,494	947,542	882	37,788	1,044,272	1,038,705
Training Costs	15,907	929	401,697	21,161	12,467	452,161	506,306
Establishment	382,699	1,447,295	5,871,637	-	137,745	7,839,376	8,154,581
Office Costs	19,754	193,185	2,892,382	50,502	911,913	4,067,736	3,279,650
Consumables	-	123,335	391,471	-	-	514,806	449,467
Equipment	88	-	656,885	-	271	657,244	572,115
Transport	26	296,487	1,180,581	-	36	1,477,130	1,130,332
Depreciation	1,533	63,717	2,121,200	-	-	2,186,450	2,003,056
Other Costs	432	30,510	215,829	-	145,436	392,207	440,930
Interest & charges	12,367	113,580	-	-	23,293	149,240	97,554
	<u>750,313</u>	<u>4,711,916</u>	<u>86,386,991</u>	<u>2,076,554</u>	<u>3,423,824</u>	<u>97,349,598</u>	<u>86,566,834</u>
2024 Total	1,371,726	4,372,749	75,896,898	2,092,470	2,832,991	86,566,834	

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

	<u>2025</u> <u>€</u>	<u>2024</u> <u>€</u>
Statutory audit services	70,756	70,756
Meeting expenses and AGM	550	419
	<u>71,306</u>	<u>71,175</u>

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 €550 (2024: €419) 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 (EXPENDITURE) / INCOME

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

	<u>2025</u>	<u>2024</u>
	€	€
Depreciation	2,186,450	2,003,055
Operating lease cost	1,968,528	2,037,957
Bank interest and charges	149,240	97,554
Auditors' remuneration (VAT inclusive)	70,756	70,756
Profit / loss on sale of fixed assets	<u>3,341</u>	<u>(490)</u>

7. STAFF COSTS

	<u>2025</u>	<u>2024</u>
	€	€
The aggregate payroll costs were as follows:		
Wages and salaries	62,249,559	54,166,852
Social welfare costs	6,386,117	5,568,505
Pension and other risk benefit costs	<u>3,685,231</u>	<u>3,028,934</u>
	<u>72,320,907</u>	<u>62,764,291</u>
Payments made to independent third parties for the provision of staff	<u>6,248,069</u>	<u>6,129,847</u>
	<u><u>78,568,976</u></u>	<u><u>68,894,138</u></u>

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

NUMBER OF EMPLOYEES	<u>2025</u> Number	<u>2024</u> Number
The average wholetime equivalent number of employees during the financial year were:		
Fundraising	4	4
Commercial	59	58
Disability services	1,030	944
DSP CE schemes	129	119
	1,222	1,125

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:

	<u>2025</u> Number	<u>2024</u> Number
€60,000 - €70,000	116	104
€70,001 - €80,000	29	31
€80,001 - €90,000	15	10
€90,001 - €100,000	16	15
€100,001 - €110,000	6	8
€110,001 - €120,000	2	2
€120,001 - €130,000	1	1
€130,001 - €140,000	2	2
€140,001 - €150,000	1	1
€150,001 - €160,000	1	1
	189	175

The Board has decided that the CEO's salary should be aligned with the salary of the Civil Service Assistant Secretary pay scale. On this basis John O'Sullivan is currently paid a salary of €145,894 per annum. The total amount of employee benefits (including employer pension costs) received by the company's key management personnel was €589,168 (2024: €565,122). Key management personnel includes the senior management team and CEO.

8. TAXATION

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

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

9. TRANSFER BETWEEN FUNDS

Current year transfers

An amount of €788,598 in 2025 (2024: €537,280), 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 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 - 2025, Enable Ireland has transferred funds amounting to €21,498,942 to bridge the gap between the funding we receive to run our service related activities and the cost of running these activities.

Refer to Note 10 for further details of €1,259,149 transfer from the Restricted Capital Fund to the Unrestricted Development Fund, resulting from a reclassification within tangible fixed assets.

Transfer relating to historical deficits

The Restricted Services Fund had a debit balance of €12,615,977 at the beginning of the year. This balance related to historical deficits arising on Disability Services during the period 2003 to 2012.

In 2004, Enable Ireland adopted the Charities SORP as the basis for the preparation of its financial statements. On transition, an opening debit balance of €5,068,087 was recognised in the Restricted Services Fund, representing the cumulative shortfall between funding received for services and the actual costs incurred up to 31 December 2003.

Between 2004 and 2012, further funding shortfalls totalling €7,547,890 arose, increasing the debit balance on the Restricted Services Fund to €12,615,977 as at the beginning of 2025.

It was agreed that this amount would be transferred from the Unrestricted Development Fund to the Restricted Services Fund in order to fund the cumulative shortfall in service funding incurred up to 2012.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

10. TANGIBLE FIXED ASSETS

	Land €	Buildings €	Leasehold Improvements €	Equipment Fixtures & Fittings €	Motor Vehicles €	Computer Equipment €	Total €
COST							
Balance 01.01.2025	272,715	66,610,548	3,382,610	5,080,329	3,792,791	4,771,976	83,910,969
Additions	-	576,101	44,882	16,214	827,910	-	1,465,107
Disposals	-	-	-	-	(135,613)	-	(135,613)
Reclassification	1,259,249	(1,259,249)	-	-	-	-	-
Cost at 31.12.2025	1,531,964	65,927,400	3,427,492	5,096,543	4,485,088	4,771,976	85,240,463
DEPRECIATION							
Balance 01.01.2025	-	21,351,291	1,650,239	4,742,765	2,511,691	4,657,133	34,913,119
Charge for period	-	1,321,512	49,232	112,125	642,266	61,315	2,186,450
Disposals	-	-	-	-	(135,612)	-	(135,612)
At 31.12.2025	-	22,672,803	1,699,471	4,854,890	3,018,345	4,718,448	36,963,957
NET BOOK VALUE 31.12.2025	1,531,964	43,254,597	1,728,021	241,653	1,466,743	53,528	48,276,506
31.12.2024	272,715	45,259,257	1,732,371	337,564	1,281,100	114,843	48,997,850

Details of bank securities are set out in note 16.

The reclassification of €1,259,249 from buildings to land relates to the purchase of the site in Curaheen which was incorrectly classified as buildings in previous years.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

11. INVESTMENTS

	Shares	Prize Bonds	Capital Secured Bond	Total
	€	€	€	€
Carrying value at 31/12/2025	<u>3,894</u>	<u>190</u>	<u>1,399,812</u>	<u>1,403,896</u>
Carrying value at 31/12/2024	<u>3,887</u>	<u>197</u>	<u>1,366,542</u>	<u>1,370,626</u>

In November 2025 the FBD investment which was held in the BCP/Societe Generale 2.8% A.E.D. 3 year deposit reached maturity. The monies were transferred into the BCP/HSBC 7 DAY Notice Account as there was no suitable Capital Secured Bond available at that time. Dividends earned on this investment during the year amounted to €33,270 (2024: €36,149).

12. STOCKS

	2025	2024
	€	€
Stock	<u>149,116</u>	<u>138,853</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. There was no stock write off during the year.

13. DEBTORS

	2025	2024
	€	€
Trade debtors	12,355,415	5,867,665
Other debtors	120,155	1,070,266
Prepayments and accrued income	1,531,147	1,744,746
	<u>14,006,717</u>	<u>8,682,677</u>

No provision for bad debts has been recorded against debtors.

14. CASH AT BANK

At 31 December 2025, the cash at bank amounted to €13,165,755 (2024: €17,063,272). Included within cash and bank are bank accounts relating to five Department of Social Protection Community Employment Scheme. The year end balance in these accounts is €141,500 (2024: €154,359). Further details of the Company's bank overdraft and bank loans are set out in notes 15 and 16.

15. CREDITORS (Amounts falling due within one year)

	2025	2024
	€	€
Trade creditors	2,138,540	2,417,685
Other creditors	2,298,193	2,500,611
Accruals	7,183,311	5,345,026
Deferred income (see below)	2,237,651	3,166,549
PAYE / PRSI	1,572,030	1,402,581
Bank loan (Note 16)	498,638	459,938
	<u>15,928,363</u>	<u>15,292,390</u>

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	<u>2025</u>	<u>2024</u>
Deferred income movement:		
	€	€
Balance at start of the year	3,166,549	8,562,972
Increase in deferred income	860,578	1,162,438
Released to SOFA	(1,128,197)	(5,069,786)
Reclassified to other creditors (payable to HSE)	(661,279)	(1,489,075)
Balance at end of the year	<u>2,237,651</u>	<u>3,166,549</u>

Included in the above are deferred amounts of €1,987,413 in respect of HSE income covering service areas CHO2 Galway/Mayo, CHO3 Midwest, CHO4 Cork/Kerry, CHO5 Kilkenny and CHO8 Meath. The deferred HSE income includes the deferral of surpluses as agreed with the HSE totalling €534,846 in respect 2025 and prior years in addition to monies received in respect of assessment of needs (AON) , future service delivery, Outreach Respite, Home Share and other grants received to be expensed in 2026.

Included in the above are restricted creditors of €407,753 (2024: €342,050) in relation to five Department of Social Protection community employment schemes, which figure includes €378,236 (2024: €327,016) in respect of advances.

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

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.

	<u>2025</u>	<u>2024</u>
	€	€
Bank Loans		
Amounts falling due within one year		
Repayable in one year or less, or on demand	<u>498,638</u>	<u>459,938</u>
Amounts falling due after more than one year		
Repayable between two and five years	1,231,141	1,547,426
Repayable over five years	549,098	748,299
	<u>1,780,239</u>	<u>2,295,725</u>

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

17. STATEMENT OF FUNDS

	<u>At 1</u> <u>January</u> <u>2025</u> €	<u>Income</u> €	<u>Expenditure</u> €	<u>Transfers</u> €	<u>At 31</u> <u>December</u> <u>2025</u> €
Restricted Capital Fund					
Buildings	45,259,257	576,101	(1,321,511)	(1,259,249)	43,254,598
Motor Vehicles	1,281,100	692,298	(506,655)	-	1,466,743
Fixed Assets not Expended	(20,537,806)	104,877	(126,715)	-	(20,559,644)
Total Restricted Capital Fund	26,002,551	1,373,276	(1,954,881)	(1,259,249)	24,161,697
Total Restricted Services Fund	(12,615,977)	88,994,210	(89,782,806)	13,404,573	-
Unrestricted Development Fund					
Land	272,715	-	-	1,259,249	1,531,964
Equipment, Fixtures & Fittings	337,564	16,214	(112,125)	-	241,653
Computer Equipment	114,843	-	(61,316)	-	53,527
Leasehold Improvements	1,732,371	44,882	(49,232)	-	1,728,021
Investments	1,370,626	33,270	-	-	1,403,896
Development Funds	41,450,470	7,515,971	(5,389,238)	(13,404,573)	30,172,630
Total Unrestricted Development Fund	45,278,589	7,610,337	(5,611,911)	(12,145,324)	35,131,691
	58,665,163	97,977,823	(97,349,598)	-	59,293,388

	<u>At 1</u> <u>January</u> <u>2024</u> €	<u>Income</u> €	<u>Expenditure</u> €	<u>Transfers</u> €	<u>At 31</u> <u>December</u> <u>2024</u> €
Restricted Capital Fund					
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)
Total Restricted Capital Fund	25,475,134	2,335,784	(1,808,367)	-	26,002,551
Total Restricted Services Fund	(12,615,977)	78,350,040	(78,887,320)	537,280	(12,615,977)
Unrestricted Development Fund					
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
Total Unrestricted Development Fund	42,606,166	9,080,850	(5,871,147)	(537,280)	45,278,589
	55,465,323	89,766,674	(86,566,834)	-	58,665,163

ENABLE IRELAND DISABILITY SERVICES**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR
ENDED 31 DECEMBER 2025****18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted Capital Fund €	Restricted Services Fund €	Unrestricted Development Fund €	Total €
Funds balance at 31 December 2025 are represented by:				
Tangible Fixed Assets	44,721,341	-	3,555,165	48,276,506
Investments	-	-	1,403,896	1,403,896
Current Assets	-	-	27,321,588	27,321,588
Current Liabilities	(18,779,405)	-	2,851,042	(15,928,363)
Long Term Liabilities	(1,780,239)	-	-	(1,780,239)
Total Net Assets/(Liabilities)	24,161,697	-	35,131,691	59,293,388

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

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

19. RECONCILIATION OF OPERATING SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	<u>2025</u>	<u>2024</u>
	<u>€</u>	<u>€</u>
Net income as per SOFA	628,225	3,199,840
Interest received	(33,270)	(36,150)
Interest paid	149,240	97,554
Depreciation	2,186,450	2,003,055
Loss on sale of fixed assets	(3,341)	490
(Increase) / decrease in debtors	(5,324,039)	2,075,952
(Increase) / decrease in stocks	(10,263)	45,775
Increase / (decrease) in creditors	635,973	(3,013,056)
Net cash (used in) / generated from operating activities	<u>(1,771,025)</u>	<u>4,373,460</u>

20. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN FUNDS

	<u>2025</u>	<u>2024</u>
	<u>€</u>	<u>€</u>
(Decrease) / increase in cash in the year	(3,897,517)	853,067
Net cash at 31 December 2024	<u>17,063,272</u>	<u>16,210,205</u>
Net cash at 31 December 2025	<u>13,165,755</u>	<u>17,063,272</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 2025 were €2,479,150 (2024: €2,154,134).

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 2025 there were 11 members (2024: 12) whose guarantee is limited to €1 each. This guarantee continues for one year after membership ceases.

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.

ENABLE IRELAND DISABILITY SERVICES

NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

24. CAPITAL COMMITMENTS

At 31 December 2025, there is future capital expenditure authorised by the directors and contracted for amounting to €1,501,253 (2024: €431,349) as detailed below:

Adult Services Hub at Mill View Midleton	€1,467,192
Upgrading works at Chipfield (Hazeldene)	€34,061

At 31 December 2025, there is future capital expenditure authorised by the directors but not contracted for amounting to €990,000 (2024: €1,250,000) as detailed below:

Purchase of House in Kerry (3 The Hawthorns) for Respite	€470,000
Purchase of House in Gowran, Co Kilkenny for Children's Respite	€520,000

25. OPERATING LEASE COMMITMENTS

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

	2025 €	2024 €
<u>Due:</u>		
Within one year	1,442,192	1,543,160
Between one and five years	4,208,470	3,736,137
After five years	2,513,188	1,493,898
	<u>8,163,850</u>	<u>6,773,195</u>

26. FINANCIAL INSTRUMENTS

	2025 €	2024 €
<i>Financial assets at fair value through the statement of financial activities</i>		
Investments	1,403,896	1,370,626
<i>Financial assets that are debt instruments measured at amortised cost</i>		
Trade debtors	12,355,415	5,867,665
Other debtors	120,155	1,070,266
Cash at bank and in hand	13,165,755	17,063,272
<i>Financial liabilities measured at amortised cost</i>		
Bank loans and overdrafts	2,278,877	2,755,663
Trade creditors	2,138,540	2,417,685
Other creditors	2,298,193	2,500,611

ENABLE IRELAND DISABILITY SERVICES

**NOTES ON AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR
ENDED 31 DECEMBER 2025**

27. CONTINGENT LIABILITIES

There were no contingent liabilities at 31 December 2025.

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 (2024: €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

There have been no events since the balance sheet date which require disclosure in the financial statements.

30. APPROVAL OF FINANCIAL STATEMENTS

The directors approved and authorised the financial statements for issue on 14 May 2026.