

Company Number: 487427

Active Disability Ireland CLG
Annual Report and Financial Statements
for the financial year ended 31 December 2024

PSC Accountants Ltd T/A PSC Accountants & Advisors
Statutory Auditors
2nd Floor
Riverside House
Fels Point
Dan Spring Road
Ireland

Active Disability Ireland CLG

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Active Disability Ireland CLG

DIRECTORS AND OTHER INFORMATION

Directors

Niall O' Flynn
Leslee O' Loughlin
Martin Conway (Resigned 11 July 2024)
Mary O' Connor
Sinead White
Shay Kearns (Resigned 11 July 2024)
Matt Connor
Bébhinn Murphy
Brian O'Callaghan
Laura Rockett (Appointed 11 July 2024 and resigned
on 24 January 2025)

Company Secretary

Bébhinn Murphy (Appointed 11 July 2024)
Shay Kearns (Resigned 11 July 2024)

Company Number

487427

Charity Number

20206542

Registered Office and Business Address

Kerry Sports Academy
Munster Technological University
North Campus
Dromtacker
Tralee
Co Kerry
V92 HD4V
Ireland

Auditors

PSC Accountants Ltd T/A PSC Accountants & Advisors
2nd Floor
Riverside House
Fels Point
Dan Spring Road
Ireland

Bankers

Bank of Ireland
Tralee,
Co Kerry.

Solicitors

Cadogan O'Regan Solicitors
22 Denny Street
Tralee
Co. Kerry

Active Disability Ireland CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2024

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

Principal Activity

The principal objects for which the Company is established are the advancement of community welfare; the advancement of community development; the promotion of health; the promotion of civic responsibility or voluntary work; and the integration of those who are disadvantaged and the promotion of their full participation in society by seeking to benefit people with disabilities in Ireland through the carrying on the business of developing, promoting, supporting and advocating for equal opportunities for people with disabilities to engage in physical activity and to encourage and support people with disabilities to lead an active and healthy lifestyle.

The company works in collaboration with the disability, sporting, community and statutory bodies to provide people with disabilities enhanced opportunities to participate in the sport and physical activity of their choice.

Governance and Leadership

Active Disability Ireland (formerly Cara-Sport Inclusion Ireland) is a company limited by guarantee and is bound by its Constitution which was reviewed and accepted at AGM in 2024.

Principal Risks and Uncertainties

As is common with many companies operating in Ireland in this sector, the company faces risks and uncertainties. Through a regularly reviewed Risk Register reviewed at the Business and Risk Committee meetings, the Board continuously oversees the business risk across all operations.

Financial Results

The surplus for the financial year after providing for depreciation and taxation amounted to €44,270 (2023 - €232).

At the end of the financial year, the company has assets of €835,874 (2023 - €681,765) and liabilities of €548,868 (2023 - €439,029). The net assets of the company have increased by €44,270.

The directors do not recommend payment of a dividend, the company is limited by guarantee.

Directors and Secretary

The directors who served throughout the financial year, except as noted, were as follows:

Niall O' Flynn
Leslee O' Loughlin
Martin Conway (Resigned 11 July 2024)
Mary O' Connor
Sinead White
Shay Kearns (Resigned 11 July 2024)
Matt Connor
Bébhinn Murphy
Brian O'Callaghan
Laura Rockett (Appointed 11 July 2024 and resigned on 24 January 2025)

The secretaries who served during the financial year were:

Bébhinn Murphy (Appointed 11 July 2024)
Shay Kearns (Resigned 11 July 2024)

In accordance with the Constitution, the directors are not required to retire by rotation.

There were five Board meetings held throughout the year.

The strategic direction and policy development are the responsibility of the Board of Directors.

Active Disability Ireland CLG DIRECTORS' REPORT

for the financial year ended 31 December 2024

The Management team holds executive responsibility for implementing the policies and strategies approved by the Board of Directors.

The Directors are appointed following a robust external process for independent Directors. The term of office of a Director is three years. A Director may serve no more than three consecutive terms in office, that is a maximum of nine years in total.

The Chair of the Board is an independent appointment following external advertisement.

The Annual General Meeting must be held within 15 months of the previous Annual General Meeting.

The Directors of Active Disability Ireland are also the members for the purposes of company law.

New Directors are provided with an induction as well as an information pack of policies and procedures and meet with the Chair and Chief Executive to receive details of the decision-making process. Directors are briefed on their legal obligations under company law as stated within the company's Constitution.

The Company is limited by guarantee not having a share capital.

Business Review

Active Disability Ireland is a pan disability organisation working to enhance active and healthy lifestyles for people with disabilities throughout Ireland. People with disabilities should have an equal opportunity to be active and we are committed to building a more inclusive society where people with disabilities are empowered, encouraged and supported to lead a full and engaging active life.

Active Disability Ireland is managed by a voluntary board of Directors and the executive management team.

Members of the board are all from diverse backgrounds and are selected based on their range of skills and expertise.

The members of the board do not receive remuneration

The CEO of Active Disability Ireland is not a member of the Board.

According to the constitution, the number of Directors shall not be less than five (5) or more than twelve (12)

The term of office of a director is three years. A Director may serve no more than three consecutive terms in office, that is a maximum of nine years in total.

Active Disability Ireland are grateful for the financial and administrative support from Sport Ireland in relation to ongoing core funding of €150,000.

Throughout 2024, Sport Ireland also provided support through the Dormant Account Funding Programme and Research funding Programme.

In addition, we are extremely appreciative of the funding support received through our partnership with the HSE and corporate partnership with Hyundai Ireland.

Strategic Partners in 2024

- Irish Government
- Sport Ireland
- Health Service Executive Healthy Eating Active Living Dept.
- Health Service Executive Disability Services
- Adult Day Services
- Federation of Irish Sport
- Ireland Active
- Local Sports Partnerships
- National Governing Bodies of Sport
- Disability Sport Organisations
- Third Level Institutes
- Enterprise Mobility

Active Disability Ireland CLG DIRECTORS' REPORT

for the financial year ended 31 December 2024

2024 Strategic Achievements

In 2024 Active Disability Ireland continued to deliver upon the objectives of its Strategic Plan 2023 – 2027.

Our work is guided by the organisations strategic plan, annual operational plan and programme plans developed across each team member. We are also guided and supported by the work through the sub committees and board of management.

The main objectives for 2024 are outlined in the following section under each strategic theme:

1. Creating Opportunity and Choice
2. Increasing Profile and visibility
3. Influencing and Challenging
4. Leading by Example

Strategic Goal 1: Creating Opportunity and Choice

People with disabilities told us consistently through our strategic consultation that an increase in the amount of accessible and inclusive opportunities would enable more choice and increase their participation in physical activity.

Ambition 1 - To continue to play a key role in the delivery of the National Sports Policy in collaboration with our partners Sport Ireland, Local Sports Partnerships, Federation of Irish Sport and National Governing Bodies, enhancing opportunity and choice for people with disabilities

Ambition 2: - To create and foster new relationships, leading to sustainable participation pathways in the health, education and community sectors

Ambition 3: To build the capacity of individuals and organisations across the sport, health, education and community sectors to effectively engage people with disabilities in physical activity, and to better define our impact.

Status:

- 21 NGBs are currently engaged with the programme with 3 working towards Gold, 4 working towards Silver and 14 working towards Bronze.
- 29 LSPs have engaged in the programme with 1 working towards Gold, 8 working towards Silver and 20 working towards achieving the bronze level.
- At the end of 2024 we achieved the figure of 2,223 total Charter signatures
- We commenced full research and evaluation of our Training and Education framework through the services of a PHD scholar. The findings will be published in June 2025 allowing us to evaluate the impact around knowledge and confidence and skills developed.
- 126 workshops were delivered in 2024.
- Two thousand individuals attended one of our workshop's offerings.

Strategic Goal 2: Increasing Profile and Visibility

People with disabilities told us that living experience was a powerful way to communicate and to ensure that opportunities become more inclusive and accessible. #NothingAboutUsWithoutUs. We heard consistently that people with disabilities wanted more promotion of inclusive opportunities to enable increased awareness and facilitate greater participation. We believe that by increasing the profile of our own organisation, and of others working in the disability sport and physical activity space, that we can extend our collective reach, extend our collective influence and raise awareness of opportunity and choice.

Ambition 4 - To embed living experience at the heart of our organisation, and to ensure this shapes and informs us everything we do

Ambition 5: - To improve the profile, reach and awareness of our organisation, our work and the work of others so that we can positively influence improved choice and opportunity for people with disabilities

Ambition 6: To raise the understanding and profile of the benefits, experiences, impacts and opportunities in physical activity amongst people with disabilities

Status:

- 2024 seen the growth in the number of youths taking part in our forum.
- CPD development also took place to provide growth across the youth forum participants
- Youth representatives took part in our end of year conference
- The Advisory committee provided direction for the consultation and to ensure living experience was used as a foundation for research
- All aspects of planning, development and preparation consulted with people with disabilities. Examples of which include:
 - Youth Forum
 - Active healthy Me Forum
 - Disability Services Awards

Active Disability Ireland CLG DIRECTORS' REPORT

for the financial year ended 31 December 2024

- Xcessible Club I'm In too
- National Conference
- Training and Education
- Evaluation
- I'm In Too Campaign
- Ambassador Programme
- I'm In Too Campaign continued to run to highlight the impact of sport and physical activity on people with disabilities.
- Engagement of our ambassadors across our programme areas and events.
- Dedicated support to our social media platforms and website in 2024 through our training and Education Administrator. Shared responsibilities across all team members to create posts across their programme areas.

Strategic Goal 3 – Influencing and Challenging

People with disabilities told us that policies, strategies and approaches must adequately reflect their needs, experiences and challenges. We also heard that Active Disability Ireland has successfully positioned our organisation in a way that we can have a positive influence on local, regional and national strategies. Active Disability Ireland wants to use insights from people with disabilities to educate and inform decision making and to influence policy and practice.

Ambition 7 - To challenge existing and new strategies and policies across the health, education, and community sectors to adequately reflect the needs, aspirations, experiences and challenges of people with disabilities in physical activity

Ambition 8: - To advocate and promote continued investment in participation in physical activity for people with disabilities and protect its place within the wider inclusion agenda

Status:

- We continued our engagements with ministers, departments, and National government agencies to support and influence policies and practice. Examples include.
- Sports Leaders Group
- Dept of Sport
- National Disability Authority
- Sport Ireland Diversity and Inclusion Policy
- Comhairle na Tuaithe – National Outdoor Recreation Group
- National Swimming Strategy advisory committee
- Disability NGB Consortium group

Strategic Goal 4 – Leading and Challenging

The consultation informing this strategy told us that our board and staff are a key strength and that we “breathe a culture of inclusion”. We are proud of this and want to build on these strengths by further investing in our team, ensuring that Active Disability Ireland is a great place to work and a great organisation to work with. We also believe that our work makes a difference, so we want to continue to grow and develop this work ensuring an even greater impact on participation in physical activity amongst people with disabilities, this will require a renewed focus on financial sustainability, succession planning and governance.

Ambition 9 - To operate as a progressive, ethical, trusted and respected pan disability organisation, underpinned by good governance and valued by people with disabilities and those working in the sector.

Ambition 10: - To increase our financial sustainability through a diversification of funding and income sources.

Ambition 11: To ensure that Active Disability Ireland is a great place to work where our people are supported personally and professionally and where well-being is prioritized.

Status:

- Growth of Disability representation on the board increased from base line of 2
- Continued full compliance across both the Sport Ireland governance code for sport and Charities Code
- Public Declaration of both the codes and return of annual report to the Charity Regulator
- Continued engagement with government agencies including Dept of Education and Health.
- Increased corporate sponsorship
- Development of eLearning workshop to generate new revenue.
- Additional donations received through the auspice of Charitable status
- Increased training offerings to organisations outside of sport
- Internal promotions across positions
- Personal Development hours allocated and time increased.
- Annual Staff Satisfaction survey completed.
- Staff action plan developed arising from survey.

Active Disability Ireland CLG DIRECTORS' REPORT

for the financial year ended 31 December 2024

Active Disability Ireland Workforce

Active Disability Ireland had 8 full time staff in 2024. 1 of these staff joined the organisation in 2024.

Active Disability Ireland continued to engage with our network of 23 tutors who are contracted to deliver our inclusive training workshops.

Research and Development

The company has carried out research in its training and education framework. An external consultant has been contracted for a 9 month period to carry out this research. At the end of this contract, findings will be presented to support the future development of company's training and education framework.

Post Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

Auditors

The auditors, PSC Accountants Ltd T/A PSC Accountants & Advisors have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Taxation

The company applied to the Charities Regulatory Authority to become a registered charity in February 2021.

In May 2023 the company was granted a CHY number.

In light of the charitable status, the company applied to the Revenue Commissioners for charitable tax exemption status and this was granted on 22 April 2024.

Charitable and political contributions

The company did not make any disclosable political donations in the current or previous financial year.

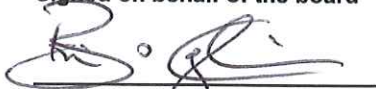
Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Kerry Sports Academy, Munster Technological University, North Campus, Dromtacker, Tralee Co Kerry V92 HD4V.

Signed on behalf of the board



Brian O'Callaghan
Director

2 July 2025



Bébhinn Murphy
Director

2 July 2025

Active Disability Ireland CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2024

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 surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements 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.

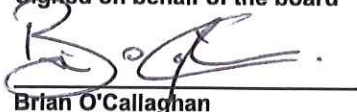
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined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

Disclosure of Information to Auditor

Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Brian O'Callaghan

Director

2 July 2025



Bébhinn Murphy

Director

2 July 2025

INDEPENDENT AUDITOR'S REPORT

to the Members of Active Disability Ireland CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Active Disability Ireland CLG ('the company') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity, the Cash Flow Statement and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

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

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

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.

In our opinion 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.

INDEPENDENT AUDITOR'S REPORT

to the Members of Active Disability Ireland CLG

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 set out on page 9, 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 they determine 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, if 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 operation, or has no realistic alternative but to do so.

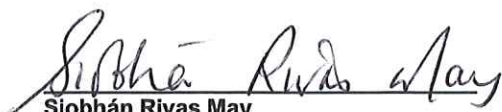
Auditor's responsibilities for the audit of the financial statements

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 contained in the appendix to this report, located at page 12, which is to be read as an integral part of our report.

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

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any 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.



Siobhán Rivas May
for and on behalf of

PSC ACCOUNTANTS LTD T/A PSC ACCOUNTANTS & ADVISORS

Statutory Auditors
2nd Floor
Riverside House
Fels Point
Dan Spring Road
Ireland

2 July 2025

Active Disability Ireland CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

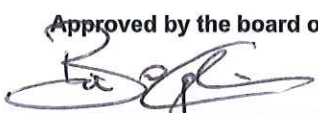
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


Active Disability Ireland CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income	5	636,293	557,299
Expenditure		(589,981)	(556,942)
Surplus before tax		46,312	357
Tax on surplus	8	(2,042)	(125)
Surplus for the financial year	17	44,270	232
Total comprehensive income		44,270	232

Approved by the board on 2 July 2025 and signed on its behalf by



Brian O'Callaghan
Director




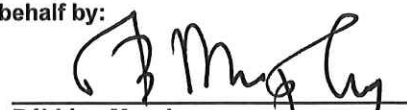
Bébhinn Murphy
Director

Active Disability Ireland CLG
BALANCE SHEET
as at 31 December 2024

	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	9	34,174	56,952
Current Assets			
Debtors	10	123,989	64,711
Cash and cash equivalents		677,711	560,102
		801,700	624,813
Creditors: amounts falling due within one year	12	(60,715)	(33,025)
Net Current Assets		740,985	591,788
Total Assets less Current Liabilities		775,159	648,740
Government grants	15	(488,153)	(406,004)
Net Assets		287,006	242,736
Reserves			
Income and expenditure account	17	287,006	242,736
Charity Funds		287,006	242,736

Approved by the board on 2 July 2025 and signed on its behalf by:


Brian O'Callaghan
Director


Bébhinn Murphy
Director

Active Disability Ireland CLG
STATEMENT OF CHANGES IN CHARITY FUNDS
as at 31 December 2024

	Retained surplus	Total
	€	€
At 1 January 2023	242,504	242,504
Surplus for the financial year	232	232
At 31 December 2023	242,736	242,736
Surplus for the financial year	44,270	44,270
At 31 December 2024	287,006	287,006

Active Disability Ireland CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

These financial statements comprising the Income and Expenditure Account, the Balance Sheet, the Statement of Changes in Equity and the related notes constitute the individual financial statements of Active Disability Ireland for the financial year ended 31 December 2024.

Active Disability Ireland CLG is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 487427. The registered office of the company is Kerry Sports Academy, Munster Technological University, North Campus, Dromtacker, Tralee, Co Kerry, V92 HD4V, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report.

Currency

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

2. Summary of Significant 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.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is 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.

Income

Income relates to fees earned for the provision of services and facilities to third parties. Income is measured at the fair value of the consideration to which the Company expects to be entitled in exchange for these services.

Income also includes grants received to fund specific activities performed by the CLG.

Grants are recognised in the income and expenditure account when there is reasonable assurance that the terms and conditions attaching to them have been met.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	- 20% Straight line
Fixtures, fittings and equipment	- 20% Straight line

Impairment of Assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the income and expenditure account.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the income and expenditure account.

Leasing

Rentals payable under operating leases are dealt with in the Income and Expenditure Account as incurred over the period of the rental agreement.

Active Disability Ireland CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The company also operates a defined benefit pension scheme for its employees providing benefits based on final pensionable pay. The assets of this scheme are also held separately from those of the company, being invested with pension fund managers.

Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date.

Government grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

Research and development

Research expenditure is written off to the Income and Expenditure Account in the financial year in which it is incurred.

Financial Instruments

Cash and Cash equivalents

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value.

Other financial assets

Other financial assets including trade debtors for goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

Other financial liabilities

Trade creditors are measured at invoice 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.

Impairment of financial assets

At the end of each reporting period, the company assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including unlisted investments, loans, trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the Income and Expenditure account in that financial year.

Active Disability Ireland CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

3. Judgements and key sources of estimation uncertainty

Useful Lives of Tangible and Intangible Fixed Assets

Long-lived assets comprising primarily of fixtures, fittings and equipment and intangible assets represent a significant portion of total assets. The annual depreciation and amortisation charge depends primarily on the estimated lives of each type of asset and, in certain circumstances, estimates of residual values. The directors 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 and amortisation charge for the financial year. The net book value of Tangible Fixed Assets subject to depreciation at the financial year end date was €34,174 (2023: €56,952).

Going Concern

The directors consider it appropriate to prepare the financial statements on a going concern basis.

4. Going concern

The company generated a surplus after tax of €44,270 during the year ended 31 December 2024. It had net assets of €287,006 at the year end. Whilst the directors are satisfied with these results, the organisation is dependent on the continued support from government agencies in the form of grants. In 2024, 78% of total income was grant aided and donations, details of which are disclosed in the accounts. The directors have secured funding for 2025 from Sport Ireland, the Health Service Executive and Hyundai Ireland and they are currently awaiting the outcome of other funding applications made in 2025. They expect to receive an adequate level of funding from these agencies for the foreseeable future. There is no material uncertainty regarding the company ability to meet its liabilities as they fall due. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

5. Income

The income for the financial year is analysed as follows:

	2024 €	2023 €
By Category:		
Sports Ireland Core Grant	140,000	140,000
Events registration	9,514	4,485
Training Income	69,445	72,990
Donations	54,948	40,000
Sports Ireland other grants	223,523	230,055
HSE Grant	116,082	43,593
Other income	300	397
Other operating income	22,481	25,779
	636,293	557,299

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the promotion of sports inclusion for individuals with disabilities.

6. Operating surplus

	2024 €	2023 €
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	24,889	28,000
Research and development		
- expenditure in current financial year	4,500	-
Operating lease rentals		
- Land and buildings	16,399	13,325
Amortisation of Government grants	(22,481)	(25,779)

Active Disability Ireland CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

7. Employees and remuneration

Number of employees

The average number of persons employed (including executive directors) during the financial year was as follows:

	2024 Number	2023 Number
Employees	7	7
The staff costs comprise:	2024 €	2023 €
Wages and salaries	319,342	297,714
Social welfare costs	35,406	32,499
Pension costs	5,228	7,970
	359,976	338,183

There were no other compensation costs incurred during the year.

All the amounts stated above were treated as an expense of the company in the financial year.

No amount was capitalised into assets

8. Tax on surplus

	2024 €	2023 €
(a) Analysis of charge in the financial year		
Current tax:		
Corporation tax at 12.50% (2023 - 12.50%) (Note 8 (b))	1,785	100
Deferred tax:		
Origination and reversal of timing differences	257	25
Total deferred tax	257	25
Tax on surplus (Note 8 (b))	2,042	125

(b) Factors affecting tax charge for the financial year

The tax assessed for the financial year differs from the standard rate of corporation tax in the Republic of Ireland 12.50% (2023 - 12.50%). The differences are explained below:

	2024 €	2023 €
Surplus taxable at 12.50%	46,312	357
Surplus before tax		
multiplied by the standard rate of corporation tax		
in the Republic of Ireland at 12.50% (2023 - 12.50%)	5,789	45
Effects of:		
Depreciation in excess of capital allowances for period	43	55
Deferred tax	257	25
Timing difference on charity exemption	(4,047)	-
Total tax charge for the financial year (Note 8 (a))	2,042	125

Active Disability Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

9. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Total
	€	€	€
Cost			
At 1 January 2024	85,112	58,649	143,761
Additions	-	2,112	2,112
At 31 December 2024	85,112	60,761	145,873
Depreciation			
At 1 January 2024	51,066	35,743	86,809
Charge for the financial year	17,022	7,868	24,890
At 31 December 2024	68,088	43,611	111,699
Net book value			
At 31 December 2024	17,024	17,150	34,174
At 31 December 2023	34,046	22,906	56,952

10. Debtors

	2024 €	2023 €
Trade debtors	23,545	17,410
Other debtors	417	278
Deferred tax asset	-	257
Taxation and social welfare (Note 13)	-	50
Prepayments	10,027	10,457
Accrued income	90,000	36,259
	123,989	64,711

11. Cash and cash equivalents

	2024 €	2023 €
Cash and bank balances	677,711	560,102
Bank overdrafts	(1,289)	(578)
	676,422	559,524

12. Creditors

Amounts falling due within one year	2024 €	2023 €
Amounts owed to credit institutions	1,289	578
Trade creditors	7,846	3,255
Taxation and social welfare (Note 13)	10,435	7,340
Other creditors	8,170	-
Accruals	17,975	21,852
Deferred Income	15,000	-
	60,715	33,025

Trade creditors include amounts owing to suppliers, who purport to include reservation of title clauses in their conditions of sales.

The repayment terms of trade creditors and accruals vary between on demand and ninety days. Trade creditors and accruals do not attract interest on late payment. Taxes are subject to the terms of the relevant legislation. Interest accrues on late payment at a rate of 8% per annum.

Active Disability Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

13. Taxation and social welfare	2024	2023
	€	€
Debtors:		
Corporation tax	-	50
Creditors:		
Corporation tax	1,785	-
PAYE	4,285	3,488
PRSI	4,365	3,852
	10,435	7,340
14. Financial Instruments		
The company has chosen to apply the provisions of Section 11 and 12 of FRS 102 to account for all of its financial instruments.		
	2024	2023
	€	€
Financial assets that are debt instruments measured at amortised cost		
Trade debtors	23,545	17,410
Accrued Income	90,000	36,259
Cash at bank and in hand	677,711	560,102
Financial liabilities at amortised cost		
Trade creditors	7,846	3,255
Accruals	17,975	21,852
15. Government Grants Deferred	2024	2023
	€	€
At 1 January 2024	406,004	351,772
Increase in financial year	592,404	485,900
Released to income and expenditure account in year	(510,255)	(431,668)
At 31 December 2024	488,153	406,004
16. Status		
The liability of the members is limited.		
Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.		
17. Income Statement	2024	2023
	€	€
At 1 January 2024	242,736	242,504
Surplus for the financial year	44,270	232
At 31 December 2024	287,006	242,736

Active Disability Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

18. Financial commitments

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

	Land and Buildings	
	2024	2023
	€	€
Due:		
Within one year	18,450	16,400
Between one and five years	12,300	30,750
	<u>30,750</u>	<u>47,150</u>

19. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2024.

20. Contingent liabilities

The directors are not aware of any other contingent liabilities at 31 December 2024 other than a contingent liability with Bank of Ireland for €5,000.

The company is in receipt of employment, operating and capital grants from various government bodies which are subject to terms and conditions. Currently these conditions are being met. However, the grants could become repayable by the company if the company fails to meet these conditions in the future.

21. Related party transactions

Travel expenses totaling €518 were reimbursed to director, Brian O'Callaghan in 2024.

There were no other related party transactions in the current year.

22. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial year-end.

23. Sport Ireland Operating Grants

Received in 2024 Year End:

Name and Purpose of Grant	2024	2023
	€	€
Sport Ireland Core Funding	140,000	140,000
Sport Ireland Dormant account funding	300,000	250,000
Sport Ireland Shared Island	-	24,000
Sport Ireland Research	-	15,000
Sport Ireland Outdoors grant	-	1,900
Sport Ireland Evaluation Grant	18,000	-
Total Received	458,000	430,900

Name of Grantor

The Sponsoring Department is the Department of Transport, Tourism and Sport.

Reconciliation of Value of Grant to Income Figure in Accounts

	2024	2023
	€	€
Opening deferred income	323,105	262,259
Sport Ireland grants received	458,000	430,900
Released to income & expenditure account	(371,694)	(370,054)
Closing deferred income	409,411	323,105

Active Disability Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

Accounting for Employee Costs > €60,000

	2024 Salary >€60k	2023 Salary >€60k
No. of employees	1	-

Tax Clearance

The organisation is fully tax compliant.

Multiple Funding

We as directors confirm that the company is in receipt of funding from at least two government bodies. We confirm that there is no duplication of funding for the same activity.

We confirm that the total exchequer funding exceeds 50% of total income.

Onward Grants

The company did not make any onward grant payments to any external bodies during the financial year ended the 31st December 2024 (2023: No onward grant payments made).

Financial Controls

The company has adequate financial control systems in place to manage the granted funds.

24. HSE Operating Grants

	2024 €	2023 €
HSE Reconciliation		
Opening deferred Income	31,629	11,963
Grants Received	129,404	55,000
Grants released to income & expenditure a/c	<u>(116,082)</u>	<u>(55,334)</u>
Closing deferred income	44,951	31,629

25. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 2 July 2025.

ACTIVE DISABILITY IRELAND CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

Active Disability Ireland CLG**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2024

	2024 €	2023 €
Income		
Sport Ireland Core Grant	140,000	140,000
Event registration	9,514	4,485
Training Income	69,445	72,990
Donations and Sponsorship	54,948	40,000
Sport Ireland Dormant account, minor and e - learning grant	223,523	230,055
Health Service Executive Grant	116,082	43,593
Other income	300	397
Amortisation of government grants	22,481	25,779
	636,293	557,299
Expenditure		
Wages and salaries	319,342	297,714
Social welfare costs	35,406	32,499
Staff defined contribution pension costs	5,228	7,970
Operating lease rentals - land and buildings	16,399	13,325
Rent of storage unit and Licenses	2,228	2,228
Insurance	5,899	5,614
Office utilities and phone	3,565	4,992
Activities	18,750	18,600
Printing, postage office and stationery	6,335	4,958
Communications and marketing	22,139	46,995
Website costs	608	823
Venue hire and costs	28,159	12,400
Computer, IT Support and database costs	4,334	494
Travel and accommodation expenses	18,081	32,105
Project material costs	31,662	18,048
Uniform costs	923	-
Research expenditure	4,500	-
Legal and professional	4,273	4,690
Consultancy fees	19,035	5,714
Bookkeeping fees	745	763
Bank charges	196	148
General expenses	6,172	6,139
Subscriptions	2,601	2,228
Auditor's remuneration	8,512	10,495
Depreciation	24,889	28,000
	589,981	556,942
Net surplus	46,312	357