

Company registration number: 37006

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Reports and Financial Statements

for the financial year ended 31st December 2024

**North West Parents and Friends Association For Persons
with Intellectual Disability**

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**North West Parents and Friends Association For Persons
with Intellectual Disability**

Directors and other financial information at date of approval of financial statements

Directors	Margaret Casserly (Chairperson) John Morrison (Vice Chairperson) Kathleen Harte Gladys Guckian Marcella Murray Rosaleen Rushe Siobhan Finnegan-McElgunn Barbara Hogge Enda Mulligan
Secretary	Barbara Hogge
Company Number	37006
Registered Office	Cleveragh Industrial Estate Sligo
Auditor	Gilroy Gannon Chartered Accountants and Statutory Audit Firm Stephen Street Sligo F91 VX73
Banker	AIB Stephen Street Sligo F91 H725
Solicitor	McDermott Creed & Martyn Stephen Street Sligo F91 ET96
CHY Revenue Number	CHY 7369
Registered Charity Number (RCN)	20015909

**North West Parents and Friends Association For Persons
with Intellectual Disability
Directors Report**

For the financial year ended 31st December 2024

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

North West Parents and Friends Association For Persons with Intellectual Disability was incorporated on 10th April 1972 as a company limited by guarantee without a share capital. The company's Constitution limits the liability of each member to such amounts as may be required but not exceeding €1.27 each.

Principal activities

The company was established to promote training, education and welfare of children and adults with intellectual disabilities. The company has charitable status granted by the Revenue Commissioners.

Results for the year and review of the business during the year ended 31st December 2024

The results for the financial year ended 31st December 2024 set out on page 8 incorporates the service provided by the company prior to its transfer to the Health Service Executive ('HSE') on 29th July 2024. The company continued to operate the service in St. Joseph's Special School for the full year.

On 29th July 2024, following an extensive due diligence process and on obtaining agreement from HIQA and Tulsa, the day service, respite service and residential service were transferred to the HSE. During the transition period it was of paramount importance to the board that service users were not impacted by the process. The directors acknowledge the support and co-operation of management, staff, service users and their families during this time.

During the year ended 31st December 2024, communication continued with the Diocese of Elphin and the Minister for Education for the voluntary transfer of the patronage of St. Joseph's Special School under Section 8(3) of the Education Act 1998.

Principal risks and uncertainties

The directors are satisfied that the key risks to which the company would be exposed, in particular those relating to the operational and finances of the company, have been reduced following the transfer of the service to the HSE and with only the school remaining. The board is satisfied that the company provided a consistent delivery of quality specialist care, addressed through its qualified and trained staff and having appropriate policies and procedures in place.

In relation to the financial risk of the company the directors believe, at the date of approval of the financial statements, there are sufficient resources available to meet its obligations as they fall due.

Assets and liabilities and financial position

The net assets of the company amount to €939,584 at 31st December 2024 (31st December 2023: €2,389,106).

**North West Parents and Friends Association For Persons
with Intellectual Disability
Directors Report**

For the financial year ended 31st December 2024

Directors

The names of the persons who at any time during the financial year were directors of the company are as follows:

Margaret Casserly (Chairperson)
John Morrison (Vice Chairperson)
Gladys Guckian
Marcella Murray
Rosaleen Rushe
Siobhan Finnegan-McElgunn
Barbara Hogge
Kathleen Harte
Enda Mulligan

Company secretary

The company secretary throughout the financial year was Barbara Hogge.

Political donations

The company did not make any disclosable political donations in the financial year ended 31st December 2024.

Events after the end of the financial year

Communication continues with the Diocese of Elphin and the Minister for Education for the transfer of the patronage of St. Joseph's Special School under Section 8(3) of the Education Act 1998. At the date of approval of the financial statements the transfer has not yet been completed. However, the board expects to finalise the transfer as soon as practical.

Accounting records

The measures taken by the directors to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records are the implementation of necessary policies and procedures for recording transactions and the provision of adequate resources to the financial function. The accounting records of the company are located at Cleveragh Industrial Estate, Sligo.

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:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

In accordance with Section 383(2) of the Companies Act 2014, the auditors, Gilroy Gannon Chartered Accountants and Statutory Audit Firm, will continue in office.

This report was approved by the board of directors and signed on behalf of the board by:

Margaret Casserly
Director

Kathleen Harte
Director

Date: 1st July 2025

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Directors Responsibilities Statement

For the financial year ended 31st 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 Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council ("relevant financial reporting framework"). 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 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.

This statement was approved by the board of directors and signed on behalf of the board by:

Margaret Casserly
Director

Kathleen Harte
Director

Date: 1st July 2025

**Independent Auditor's Report to the Members of
North West Parents and Friends Association For Persons
with Intellectual Disability**

For the financial year ended 31st December 2024

Report on the audit of the financial statements

Opinion

We have audited the financial statements of North West Parents and Friends Association For Persons with Intellectual Disability ('the Company') for the year ended 31st December 2024, which comprise the Income and Expenditure Account, Balance Sheet, Statement of Changes in Equity and notes to the financial statements, including a 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".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st December 2024 and of its results for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including IAASA's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 14 to the financial statements, 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' 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.

Emphasis of Matter

We draw attention to Note 4 of the financial statements, which outlines the position of the Company and the directors' conclusion that there is no material uncertainty regarding the Company's ability to meet its obligations as they fall due. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**Independent Auditor's Report to the Members of
North West Parents and Friends Association For Persons
with Intellectual Disability**

For the financial year ended 31st December 2024

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider 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 financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Independent Auditor's Report to the Members of
North West Parents and Friends Association For Persons
with Intellectual Disability**

For the financial year ended 31st December 2024

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: www.iaasa.ie, under "Description of auditors responsibilities for audit". This description forms part of our auditor's report.

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

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

Sinead McHugh
For and on behalf of
Gilroy Gannon
Chartered Accountants and Statutory Audit Firm
Sligo
F91 VX73

Date: 1st July 2025

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Income And Expenditure Account

For the financial year ended 31st December 2024

	Note	2024 €	2023 €
State Grants and Service Income	3	2,389,664	3,536,748
Expenditure		(2,863,714)	(4,131,527)
(Deficit) on the provision of services		(474,050)	(594,779)
Surplus on the disposal of property		226,935	-
(Deficit)		(247,115)	(594,779)
Transfer from contingency reserve		1,000,000	-
Surplus / (Deficit) for the year		<u>752,885</u>	<u>(594,779)</u>

The notes on pages 11 to 18 form part of these Financial Statements.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Balance Sheet

As at 31st December 2024

		2024	2023
	Note	€	€
Tangible assets	6	361,036	1,313,956
Current assets			
Stocks		-	3,310
Debtors	7	41,453	281,625
Cash at bank		1,313,906	2,510,770
		1,355,359	2,795,705
Creditors: amounts falling due within one year	8	(403,115)	(996,693)
Net current assets		952,244	1,799,012
Total assets less current liabilities		1,313,280	3,112,968
Deferred Income	9	(349,775)	(723,862)
Net assets		963,505	2,389,106
Capital and reserves			
Capital contributions		-	1,109,778
Respite reserve	12	-	374,631
Contingency reserve	11	-	1,000,000
Income and Expenditure account		963,505	(95,303)
		963,505	2,389,106

These Financial Statements were approved by the board of directors on 1st July 2025 and signed on behalf of the board by:

Margaret Casserly
Director

Kathleen Harte
Director

The notes on pages 11 to 18 form part of these Financial Statements.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Statement of Changes in Equity

For the financial year ended 31st December 2024

	Capital Contribution €	Respite Reserve €	Contingency Reserve €	Income & Expenditure €	Total €
At 1st January 2023	1,109,778	374,631	1,000,000	499,476	2,983,885
(Deficit) for the financial year	-	-	-	(594,779)	(594,779)
Balance at 31st December 2023	<u>1,109,778</u>	<u>374,631</u>	<u>1,000,000</u>	<u>(95,303)</u>	<u>2,389,106</u>
(Deficit) for the financial year	-	-	-	(247,115)	(247,115)
Transfer from contingency reserve	-	-	(1,000,000)	1,000,000	-
Transferred to HSE	-	(374,631)	-	(732,058)	(1,106,689)
Repayment	(71,797)	-	-	-	(71,797)
Release of capital contributions	1,037,981	-	-	1,037,981	-
Balance 31st December 2024	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>963,505</u></u>	<u><u>963,505</u></u>

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

General information

The financial statements comprising the Income and Expenditure Account, Balance Sheet, Statement of Changes in Equity and the related notes constitute the financial statements of North West Parents and Friends Association For Persons with Intellectual Disability (CRO number 37006) for the financial year ended 31st December 2024. The company is limited by guarantee, registered in Ireland and has been granted charitable status. (Charity number: CHY 7369) The address of the registered office is Cleveragh Industrial Estate, Sligo.

2. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the historical cost convention modified to include certain items at fair value. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

The financial statements are prepared in euro, which is the functional currency of the entity.

Income recognition

Grant income is recognised in the Income and Expenditure account when the company is entitled to the income, when any performance related conditions have been met, when receipt is probable and the amount can be quantified with reasonable accuracy. Monies received in respect of expenditure to be incurred in a future accounting period are accounted for as deferred grant and recognised as a liability until the required accounting period.

Income from donations are recognised when received into the company's bank account or entered into the company's accounting records. As with many similar charity organisations, independent groups from time to time organise fundraising activities. As amounts collected in this way are outside of the control of the company, they are not included in the financial statements until they are received into the company's bank account.

Other income is recognised when receivable.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

Judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

Going concern

At the year end the board is in communication for the transfer of the service of St. Joseph's Special School to a third party. The board has considered the cashflow for the period from the date of approval of the financial statements and on that basis the board believes that at the date of approval of the financial statements there is no material uncertainty regarding the company's ability to meet its obligations as they fall due.

Taxation

No corporation tax liability arises as the company has charitable status. (Charity number: CHY 7369)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, over the useful economic life of that asset as follows:

Freehold property - St. Josephs	- 15% Straight line per annum
Equipment- St. Josephs	- 25% Straight line per annum
Fixtures and fittings - St. Josephs	- 15% Straight line per annum

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Government grants

Government grants are recognised at fair value of the asset receivable using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the income and expenditure account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the income and expenditure account in the financial year to which they relate and on satisfaction of the grant conditions.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

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 arising from goods sold to customers on short-term credit, are initially measured at the undiscounted amount of cash receivable from that debtor, which is normally the invoice price. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this 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. Subsequently, other financial assets are measured at amortised cost less impairment, where there is objective evidence of impairment.

Other financial liabilities

Other financial liabilities, including trade creditors arising from goods purchased from suppliers on short-term credit, are initially measured at the undiscounted amount owed to the creditor, which is normally the invoice price. Liabilities that are settled within one year are not discounted. If payment is deferred beyond normal business terms or is financed at a rate of interest that is not a market rate, this 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. Subsequently, other financial liabilities are measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

3. State Grants and Service Income

	2024	2023
	€	€
Health Service Executive	2,044,441	3,151,845
Department of Education	209,241	242,457
Other income and service users contributions	73,045	93,332
Department of Children, Equality, Disability, Integration and Youth	21,487	39,813
Department of Employment Affairs and Social Protection	41,450	9,301
	<u>2,389,664</u>	<u>3,536,748</u>

The company is funded by over 50% exchequer funding.

Health Service Executive (HSE)

The HSE provide funding for day services in Rosses Services Workshop (RSW) for persons from Sligo, Leitrim, Donegal, Roscommon, Clare, Mayo, Cavan and Monaghan; other day services in Carrick on Shannon, Enniscrone and Holy Family Pre-School; residential accommodation in Carrick on Shannon and Sligo; and respite services for children in Carrick on Shannon. Funds are recognised in the year to which the income relates. In 2024, the HSE provided funding to the date of transfer of services i.e. 29th July 2024.

Funding awarded in 2024 was:

	2024	2023
	€	€
- Residential and day services for persons with learning disability in Sligo & Leitrim	1,642,102	2,513,837
- RSW - Day service supports in Sligo, Leitrim & Donegal	203,273	348,468
- RSW - Cavan & Monaghan	5,880	10,082
- RSW - North Tipperary/East Limerick	2,877	5,754
- RSW - Roscommon & Mayo	3,199	11,633
- Lotto	-	10,197
- Schedule 10	183,384	244,423
- Additional funding	3,726	7,451
	<u>2,044,441</u>	<u>3,151,845</u>

Funding recognised as income for the year ended 31st December 2024

	2024	2023
	€	€
Funding received in the period - residential and day services	2,016,227	2,896,520
Funding received in the period - day services supports	214,809	375,938
Lotto	-	6,261
Funding due at year end	-	186,595
Deferred funding released from prior years	-	3,936
Deferred grants	-	-
Funding due at beginning of year	(186,595)	(317,404)
Income for the year ended 31st December 2024	<u>2,044,441</u>	<u>3,151,846</u>

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

Department of Education

The Department of Education provide funding to St Joseph's School for capitation; ICT; ancillary services; school books; and other grants.

Funding received during the year ended 31st December 2024 was as follows:

	2024	2023
	€	€
Capitation; ICT; Ancillary services & other grants	198,972	144,213
Funding due at year end	32,008	88,587
Funding received in prior year	8,874	38,760
Funding received in the year not spent	(30,603)	(29,103)
Income for the year ended 31st December 2024	<u>209,251</u>	<u>242,457</u>

Pobal/ Department of Children, Equality, Disability, Integration and Youth

The Department of Children, Equality, Disability, Integration and Youth (DCEDIY) provided funding under the ECCE scheme of €21,487 during the year ended 31st December 2024.

Department of Employment Affairs and Social Protection

Department of Employment Affairs and Social Protection (DEASP) provides funding to St Joseph's School for the school meals programme and to Holy Family pre school towards the jobs plus incentive scheme for 2 members of staff.

Funding received for the year ended 31st December 2024 totalled €32,005, with funding due at the year end of €9,445.

4. Basis of accounting

On 29th July 2024, the board signed the agreement to transfer the day service, respite service and residential service, excluding St. Joseph's School, to the Health Service Executive ("HSE").

During the year the Diocese of Elphin agreed to assume responsibility for St. Josephs Special School which the board expects will be finalised as soon as practical. On completing the transfer, the board intend to seek approval of the Charities Regulator to wind up the company. The directors have considered this impact and have reviewed cashflow from the date of approval of the financial statements and believe that, at the date of approval of the financial statements, there is no material uncertainty regarding the company's ability to meet its obligations as they fall due.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

5. Staff costs

The average monthly number of persons employed by the company during the financial year was 62.

The aggregate payroll costs incurred during the financial year were:

	2024	2023
	€	€
Wages and salaries	1,432,747	2,086,161
Social insurance costs	137,990	208,005
Pension	82,186	122,537
	<u>1,652,923</u>	<u>2,416,703</u>

The directors did not receive fees or remuneration in respect of their services during the year ended 31st December 2024.

6. Tangible assets

	Freehold property	Equipment	Fixtures & Fittings	Motor vehicles	Total
	€	€	€	€	€
Cost					
At 1st January 2024	2,394,305	285,649	327,256	297,417	3,304,627
Disposal / scrapped	(13,586)	-	-	(63,052)	(76,638)
Transferred to HSE	(1,898,001)	(275,705)	(287,979)	(234,365)	(2,696,050)
Addition	1,580	-	-	-	1,580
At 31st December 2024	<u>484,298</u>	<u>9,944</u>	<u>39,277</u>	<u>-</u>	<u>533,519</u>
Depreciation					
At 1st January 2024	1,278,878	241,702	234,895	235,196	1,990,671
Charge	110,640	20,093	17,501	10,018	158,252
Disposal / scrapped	(13,586)	-	-	(63,052)	(76,638)
Transferred to HSE	(1,227,944)	(255,688)	(234,008)	(182,162)	(1,899,802)
At 31st December 2024	<u>147,988</u>	<u>6,107</u>	<u>18,388</u>	<u>-</u>	<u>172,483</u>
Carrying amount					
At 31st December 2024	<u>336,310</u>	<u>3,837</u>	<u>20,889</u>	<u>-</u>	<u>361,036</u>
At 31st December 2023	<u>1,115,427</u>	<u>43,947</u>	<u>92,361</u>	<u>62,221</u>	<u>1,313,956</u>

The basis by which depreciation is calculated is stated in Note 2.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

7. Debtors

	2024	2023
	€	€
Other debtors	41,453	281,625
	<u>41,453</u>	<u>281,625</u>

8. Creditors: amounts falling due within one year

	2024	2023
	€	€
Creditors & accruals	134,899	652,807
Tax and social insurance	6,341	99,151
Grants repayable - HSE	228,191	206,975
Deferred income	30,603	10,710
Deferred capital grants	3,081	27,050
	<u>403,115</u>	<u>996,693</u>

9. Deferred Income

	2024	2023
	€	€
Government Grants		
As at the start of the financial year	723,862	306,313
Capital grants	1,580	537,943
Amortisation	(94,582)	(120,394)
Released to the income and expenditure account	(281,085)	-
As at the end of the financial year	<u>349,775</u>	<u>723,862</u>

The capital grant related to the Department of Education in relation to St. Joseph's Special School.

10. Defined contribution plans

The amount recognised in income and expenditure in relation to defined contribution pension plans is €82,186 (2023:€122,537).

11. Contingency reserve

In accordance with the Statement of Recognised Practices for Charities (SORP) it was the policy of North West Parents and Friends Association For Persons with Intellectual Disability to provide for a contingency reserve. In light of the transfer of services the board has released the contingency reserve during the year ended 31st December 2024.

**North West Parents and Friends Association For Persons
with Intellectual Disability**

Notes to the Financial Statements

For the financial year ended 31st December 2024

12. Respite reserve

Some years ago the Health Service Executive committed to providing the company with two sites for the development of a children and adult respite service in Carrick-on-Shannon, Co. Leitrim and the board set up a respite reserve towards this development.

During the year ended 2024 the respite reserve was transferred to the Health Service Executive (HSE).

13. Events after the end of the reporting period

Communication continues with the Diocese of Elphin and the Minister for Education for the transfer of the patronage of St. Joseph's Special School under Section 8(3) of the Education Act 1998. At the date of approval of the financial statements the transfer has not yet been completed. However, the board expects to finalise the transfer as soon as practical.

14. Ethical Standard - provisions available for small entities

In common with many other businesses of similar size and nature the company's auditors assist with the preparation of the statutory financial statements and the submission of returns to the Companies Registration Office.

15. Related Party Transactions

Key management personnel

Salary and all other benefits, excluding employer PRSI paid to key management personnel during the year ended 31st December 2024 amounted to €98,610. (31st December 2023:€129,033).

16. Approval of financial statements

The board of directors approved these Financial Statements for issue on 1st July 2025.