



ANNUAL REPORT
2025



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PRESIDENT'S REPORT

I am honoured to present my first annual report as President of Paralympics Ireland. I have been involved with the Paralympic movement for 10 years now and I will do my very best over my term of office to put athletes first and focus on ensuring Paralympics Ireland grows from strength to strength. I won't travel this road alone but with an incredible Board that support me, a great staff team and an ever-expanding network of Paralympics supporters.

I am fortunate to be able to build on the work of my predecessor, Eimear Breathnach who has been a great leader and who has also given so much of herself to Irish Paralympic sport through her time as an athlete, a classifier, on the athlete's commission, as a board member and finally as President. I want to thank Eimear on behalf of all of us in Paralympics Ireland, although I know she is still very involved and will continue to be a great resource to us all.

As the Chairperson of the Strategy Steering Committee, I am delighted that we have reached the successful conclusion of our strategic plan "Success Takes More." The plan, published in 2019, charted a course through a very difficult period for all of sport with the advent of Covid 19 and the many challenges that it presented. It set out to achieve consistent high-performance standards and to win medals at the highest level and that is what was achieved.

"THE FIRST MAJOR STEP OF OUR NEW PLAN, AND THE FINAL ACT OF OUR PREVIOUS ONE, HAS BEEN THE TRANSITION OF THE GOVERNANCE OF PARA ATHLETICS AND PARA SWIMMING TO ATHLETICS IRELAND AND SWIM IRELAND RESPECTIVELY."



However, sport, and particularly high-performance sport, has changed and evolved. While the achievement of medals is still important, we are now moving towards a more holistic approach to sustainable performances, system building and the development of Para sport. I am looking forward to our organisation developing, thriving and evolving as part of the incoming plan together with all of our partners.

The first major step of our new plan, and the final act of our previous one, has been the ongoing transition of the governance of Para athletics and Para swimming to Athletics Ireland and Swim Ireland respectively. Paralympics Ireland have been the custodians of these sports for three decades and helped to develop them to be two of our most successful sports in terms of athletes qualifying for the Games and medals delivered. The time has come to allow those sports to flourish within their own National Governing Bodies and allow the athletes to benefit from the experience within these organisations, which will be positive to all. I am extremely proud of the work undertaken with these sports and the incredible results achieved. They will both be in great positions when they transition, evidenced by their performances at their respective World Championships.

Boccia has also transitioned to a new home in the Irish Wheelchair Association. I am pleased that this move has taken place and that the sport is in its natural home. We all want the very best for Boccia, one of the most iconic Paralympic sports, and its success will be aided by the dedicated attention of the IWA, their network and access to their resources. I would like to thank Ann Marie O'Grady and Nicky Hamill in the IWA for their assistance with the transition and wish them every success with the development and growth of the game.

A personal highlight for me in 2025 was supporting our athletes at the European Para Youth Games and I am sure that we will be supporting some of these athletes in LA and

“IT HAS BEEN A BUSY BUT VERY POSITIVE 12 MONTHS AND THE PACE IS LIKELY TO KEEP INCREASING OVER THE NEXT FEW MONTHS AS WE RELEASE A NEW STRATEGY AND CONTINUE TO WORK TOWARDS LA28. THE OPPORTUNITIES AND CHALLENGES THAT LIE AHEAD ARE VERY EXCITING.”

Brisbane in the future. I was also pleased to attend the European Assembly in August and the General Assembly of the International Paralympic Committee in Seoul alongside Stephen McNamara last Autumn. This is a fantastic opportunity to meet with our colleagues from other NPC's to share knowledge and develop deeper connections with them. I would like to congratulate Andrew Parsons on his re-election as President for a third term and Leila Marques Mota and John Petersson on their elections to the Vice Presidency. Our engagement with the IPC is vital to furthering the cause of Irish Paralympic sport at the highest level and ensuring the representation of our country in the decision-making process.

Good governance is a central tenet of what we as a board do. We are ultimately responsible for the governance of the organisation and it is a duty that we take very seriously. We have undertaken a full review of all of our policies updating where necessary and developing new policies where needed. We will also undertake a voluntary internal audit in the first half of the year to reassert our commitment that Paralympics Ireland is well governed.

Another important element of our forthcoming strategy will centre around the area of philanthropy. We hope that such funding can be achieved to allow us to develop programmes that deliver on our strategic goals. I am excited about this move, as I believe it will allow us to spread our message wider and further afield, bringing more people together to

support our Paralympics Ireland family. This process has begun internally and will continue throughout 2026 and beyond.

I would especially like to thank my fellow board and committee members for their hard work and diligence throughout the last 12 months. In 2025 we welcomed new board members Martin Gordon and Patrice Dockery who have provided invaluable insights through their own respective athlete experiences. We have also begun the recruitment process for new board members to ensure that we have a wide representation of different skill sets and profiles on the board of the organisation.

It has been a busy but very positive year and the pace is likely to keep increasing over the next few months as we release a new strategy and continue to work towards LA28. The opportunities and challenges that lie ahead are very exciting. I am sure with the support of our very experienced board along with the expertise of our hugely dedicated staff group under our CEO Stephen McNamara, I know that we are well equipped to meet those challenges and seize the opportunities that present themselves.

Ní neart go cur le Chéile.

CEO'S REPORT

To paraphrase Geoffrey Chaucer "Time and tide wait for no-person." This is particularly apt as we approach the mid-way point of the Los Angeles Games cycle.

Athlete Performance and LA Preparations

In the 2024 Annual Report I reflected on the great successes of Paris 2024, which are now cherished memories that focus our LA preparations.

We have enjoyed an incredible 2025 and the outlook is very positive for 2026. We have identified more up and coming athletes and wrapped a system of supports and services around them as they progress towards LA 2028.

In 2025 our athletes delivered, once again, on the world stage as Katie George Dunlevy and Linda Kelly continued their incredible partnership, with double gold medals at the Road World Championships in Belgium. Remarkably this was Katie-George's third time winning double gold at the World Championships and an unbelievable 17th World championship medal for the Para Cycling legend.

Another performance highlight of 2025 saw Irish World Championship medals being secured in swimming and athletics. Róisín Ní Riain and Dearbhaile Brady shared seven medals at the Para Swimming World championships in Singapore whilst there was gold on the double from Orla Comerford and another added by Greta Streimikyte made it a three gold medal haul from the Para athletics team one week later in Delhi.

It has also been particularly pleasing to see new athletes debut at major championships or make their mark on the world stage. In 2025 we launched the Deloitte Aspire programme to allow prospective Paralympians understand what it takes to reach the top level and to support them to achieve their dreams. Two Aspire athletes have since progressed from the programme onto the Sport Ireland Carding scheme and, in a mark of the value this programme delivers, they requested to remain in the programme to

continue learning alongside, and from, their peers. We are now at an advanced stage of planning for LA28. In 2025 there were two recce visits to Los Angeles, one of which I was part of. Having been in LA I can confirm that it is a city that will present incredible opportunities and a memorable Paralympic Games experience. As with all games, there will be challenges to overcome, but that lasting impression of our visit was one of welcome and excitement. We are looking forward to bringing a group of athletes to LA for a camp this August to provide us with experience of some of the venues, training grounds and conditions that our athletes will be presented with in 2028. Such preparation allows for early learnings and adaptations to plans, and we continue to work closely with Sport Ireland on the costs of LA 28.

"IT HAS ALSO BEEN PARTICULARLY PLEASING TO SEE NEW ATHLETES DEBUT AT MAJOR CHAMPIONSHIPS OR MAKE THEIR MARK ON THE WORLD STAGE. IN 2025 WE LAUNCHED THE DELOITTE ASPIRE PROGRAMME TO ALLOW PROSPECTIVE PARALYMPIANS UNDERSTAND WHAT IT TAKES TO REACH THE TOP LEVEL AND TO SUPPORT THEM TO ACHIEVE THEIR DREAMS."

Commercial and Funding

Progress has also been made in the Commercial programme with the addition of Spar/Eurospar, Deloitte and Uber along with the advancement of Allianz Ireland to the title sponsorship of Paralympics Ireland. We are grateful for their support and friendship. Last year I emphasised the importance of core funding, which is vital for the development of our movement. Such



funding allows us to deliver important programmes and research for the betterment of our community of athletes. I am pleased to say that, in partnership with Sport Ireland, we have been able to secure an uplift in funding. This, coupled with a much more stable commercial situation allows us to be proactive and ambitious with our future plans.

Strategy and Change Management

After two years of work, the most significant structural change in the history of Paralympics Ireland is in the process of completion as we finalise the transition of Para swimming and Para athletics to Swim Ireland and Athletics Ireland respectively.

“I WOULD LIKE TO THANK ATHLETICS IRELAND AND CEO HAMISH ADAMS AND MARY MCMORROW OF SWIM IRELAND AND FORMER CEO SARAH KEANE FOR THEIR COMMITMENT TO THE TRANSITION.”

I would like to thank Athletics Ireland and CEO Hamish Adams and Mary McMorrow of Swim Ireland and former CEO Sarah Keane for their commitment to the transition. Our community told us that this provided an opportunity for the continued development of these sports within these experienced and respected NGBs. I want to thank James Nolan and his team and Hayley Burke and her team for all their work during their time in Paralympics Ireland and I look forward to continuing to work closely with them as we all move forward together towards LA28 and beyond.

The governance of Boccia was also transferred to the Irish Wheelchair Association in December 2025, this represents a positive move for the sport where it will benefit from the network provided by the IWA.

I look forward to launching our new strategic plan in the coming months. Our previous plan: Success Takes

More, has served us well. The climate for sport both nationally and internationally has changed a lot since we published that plan in 2019. Artificial Intelligence has emerged and become commonplace, geopolitical situations have arisen, governance has become a dominant topic in Irish sport and coaching has evolved in a positive way with more focus on a holistic approach to sustainable performance. Our new plan has been developed with these changes in mind as we embark on a new and exciting future for Irish Paralympic sport.

Celebrating our Shared History

As we look forward to the future with optimism we also celebrate our proud history. Unparalleled, was a recent event which celebrated the athletes that represented Ireland from the first Paralympic Games in 1960 and all Games up to and including 1980. It was an emotional event that allowed us to celebrate the pioneers of Para sport and I look forward to engaging more with this group and to revisiting it again in 2027 as we celebrate the 40th anniversary of the founding of Paralympics Ireland.

I close by thanking everyone at PI HQ, our incredible Board and executive team of Sport Ireland for all that they do for Paralympics Ireland - together, We are Mór.

Finance Officer Report

2025 marks the first year of the LA Cycle and a year of tremendous change within Paralympics Ireland. This change has seen the beginning of the transfer of responsibility as NGB for swimming, athletics and Boccia to Swim Ireland, Athletics Ireland and the Irish Wheelchair Association respectively. As Paralympics Ireland continues its mission to create a vibrant and sustainable Para sport system, it does so with strong financial reserves and a fit-for-purpose budget framework agreed with Sport Ireland to deliver on some of our strategic objectives.

The result for the year is a deficit of €54,282 with a backdrop of a significant amount of management and financial resource in the period under review expended to ensure that transition works for the organisation, for the bodies taking on the NGB responsibilities and most importantly, for the athletes. With the agreement of the 2026 budget and the accumulated reserves we have in place, Paralympics Ireland is well placed to meet the challenges ahead in the LA cycle and beyond.

“AS PARALYMPICS IRELAND CONTINUES ITS MISSION TO CREATE A VIBRANT AND SUSTAINABLE PARA SPORT SYSTEM, IT DOES SO WITH STRONG FINANCIAL RESERVES AND A FIT-FOR-PURPOSE BUDGET FRAMEWORK AGREED WITH SPORT IRELAND TO DELIVER ON OUR STRATEGIC OBJECTIVES.”

These financial statements also see the adoption of SORP (Statement of Recommended Practice) accounting to provide greater transparency and accountability on finances and governance. This has been delivered

through the hard work and commitment of our auditors, Finance and Governance committees, and the executive finance/administration team within Paralympics Ireland. This is greatly appreciated and I hope that the Annual Report and Financial Statements communicate clearly our mission and the measures undertaken to deliver on this.

What Paralympics Ireland delivers is achieved through the ongoing support of our core funder, Sport Ireland and of our sponsors Allianz, Spar/Eurospar, Deloitte, Uber, Nestlé, Hays and Goosebump. In my last year as Finance Officer, I would like to express my appreciation to all of them and also to the administration and executive leadership team of Paralympics Ireland and to the Board, past and present, for their ongoing engagement and support in safeguarding the finances of the organisation.

Lorcan Claffey
(Finance Officer)





Our Vision (2019-2025)

Our Vision is for Irish Athletes to win medals at the Paralympic Games.

Ireland has a proud track record of delivering medals consistently on the world stage in Paralympic sport. We aim to continue to outperform bigger nations with a planned, focused approach to ensure this happens by design and can be sustained through multiple Paralympic cycles. The world of Paralympic sport is becoming increasingly competitive. We are competing against nations with much larger athlete talent pools, far greater resources (people and financial), and increasingly sophisticated approaches to their high performance Para programmes.

We must continually improve the national Paralympic performance system and leave no stone unturned in



our efforts to be ranked in the top five nations in the world (in medals per capita). We must be agile and think differently to ensure we succeed in our ambition by working with our athletes to ensure they have the optimum support structures to make this a reality.

Our Mission (2019-2025)

Our Mission is to support Irish Para athletes to reach finals and deliver podium places at the Paralympic Games.

We will continue to provide support and advice to NGBs in their delivery of a high-performance pathway

for athletes with a disability, ensuring that the next generation of Irish Paralympians will be amongst the best prepared and most successful Para athletes competing at future Paralympic Games.

Who We Are

Paralympics Ireland is a company limited by guarantee (CRO number 339700K).

Historically the Paralympic Council of Ireland was established in 1987 as the National Paralympic Committee for Ireland and is responsible for preparing and managing the Irish team at the Paralympic Games which are held every four years. This was rebranded in 2005 as Paralympics Ireland. The current constitution was updated in 2025.

The main object for which the company is established is to promote, encourage and support the involvement in sport of people with disabilities of a physical, intellectual, physiological or sensory nature. The registered address of Paralympics Ireland is: Irish Sports HQ, National Sports Campus, Blanchardstown, Dublin 15.

Paralympics Ireland is a registered charity with the Charity Regulator Authority in Ireland (RCN 20041700). The Company's Charity Tax Number is CHY 13420 (ROI).

Paralympics Ireland is the National Paralympic Committee (NPC) for Ireland, recognised by the International Paralympic Committee (IPC), and is responsible for preparing and managing the Irish team at the Paralympic Games which are held every four years in parallel with the Olympic Games.

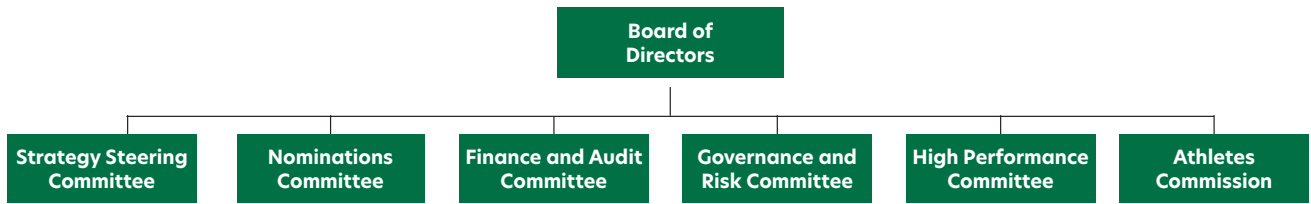
With support from Sport Ireland, the Sport Ireland Institute and our partners, Paralympics Ireland prepares Para athletes to compete at these Paralympic Games.

The list of members as of 31 December 2025 is as follows:

Archery Ireland	Irish Taekwondo Union
Badminton Ireland	IWA Sport
Boccia Ireland	Table Tennis Ireland
Canoeing Ireland	Tennis Ireland
Cycling Ireland	Triathlon Ireland
Horse Sport Ireland	Vision Sports Ireland
Para athletics	Wheelchair Rugby
Para swimming	Wheelchair Basketball
Powerlifting	5 a Side Football (VSI)
Rowing Ireland	
Football Association of Ireland (Associate Member)	



Our Structure

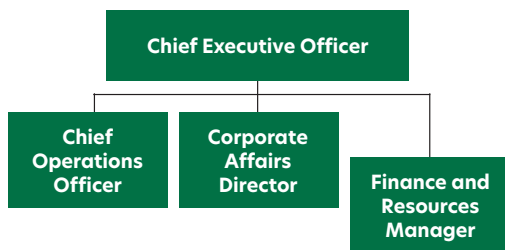


Board of Directors and Underlying Committees

The list of the board of directors is outlined further below and their biographies are included on www.paralympics.ie/paralympics-ireland-board/

Management team

The average staff numbers in 2025 was 20 and covers the senior executives and core support staff, high performance team, Para swimming and athletics support teams.



Board of Directors - Governance

Paralympics Ireland is governed by a board of directors who serve on a voluntary basis. All committee members also serve on a voluntary basis. Under the constitution the minimum number of directors is 8 and the maximum is 12.

The elected directors to the board shall include a President, a First Vice President, a Second Vice President and Finance Officer, and an Athletes' Commission Representative.

To ensure that persons with disabilities are adequately represented on the Board, a minimum of 15% and as near as possible to 25% of the Board shall be persons with disabilities. To ensure that persons with disabilities are meaningfully represented within the leadership of the Company, at least one of the President, First Vice President or Second Vice President roles must be held by a person with a disability. If the candidates for President or First Vice President do not have a disability, the candidate for Second Vice

President must have a disability. If no candidate with a disability is so nominated, no election for Second Vice President shall take place and the Board will co-opt a suitable person from within the membership. These changes reflecting the importance of inclusion of people with a disability in leadership positions were made to the constitution in 2025.

The directors embrace the Balanced Leadership Framework (Sport Ireland 2024) and the objective of achieving gender equality in Paralympics Ireland. Paralympics Ireland achieved 50% in 2025, although this reduced to 38% in mid 2025 following resignation of directors fulfilling their term. The board objective remains to increase this in 2026 with new board appointments following a skills assessment.

Directors Responsibilities

The Board share responsibility for the strategy and future direction of Paralympics Ireland and the effective and efficient delivery of its plans and functions. Their duties include:

- Ensuring that Paralympics Ireland achieves and sustains its objectives with integrity and that it is managed in an effective, efficient, accountable and transparent manner.
- Acting in good faith and in the company's interest.
- Acting honestly and responsibly in conduct of company affairs.
- Operating in accordance with the company's constitution.
- Ensuring that Paralympics Ireland is compliant with the Sport Ireland Governance Code and Charities Code.
- Ensuring that Paralympics Ireland is compliant with all Companies Act obligations. ►



- Avoiding conflict of interest and loyalty.
- Acting with due care, skill and diligence.
- Having regard to interests of members and employees and a positive culture.
- Establishing the strategic direction and priorities of Paralympics Ireland and measuring performance against agreed objectives and targets.
- Review mentor and allyship roles within the board to develop board members.

The board also carries out an annual board effectiveness review, and reviews on a regular basis the range of skills on the board and where additional skills and expertise are needed.

The Nominations Committee reviews proposals and individuals being put forward as directors. For new members, there is also a formal induction training within the first year.

In November 2025, Paralympics Ireland also undertook a comprehensive governance training session for all board members, committee members and senior management staff.

In 2025 the board of Paralympics Ireland reviewed and approved its annual Compliance with the Sport Ireland Governance Code and the Charities Code.

In December 2025, all members of the board signed the updated compliance documents - Code of Conduct for Board of Directors, as well as the annual declaration for Gifts/Hospitality.

Paralympics Ireland utilises a third party software system to facilitate all board and committee actions. This includes agenda and board papers, and minutes of all meetings. In addition all policies are maintained on this system. Overall this facilitates both compliance and easy access to information as well as improving control over data.

The company maintains a robust risk register under the following headings:

- Strategic
- Operational
- Financial
- Reputation and Compliance.

Each risk is rated based on impact and probability. These are first rated before any mitigating controls and then rated after these controls. The register is reviewed by management at minimum every quarter and is reviewed by the Governance and Risk Committee and then the main board.

The board recognises that managing risk is an ongoing process and indeed it offers both opportunities as well as risks.

After mitigating controls, the risks with the highest residual rating at the end of 2025 include:

Risk	Actions
Lower funding from main provider and unable to achieve strategic objectives	<ul style="list-style-type: none"> • Work closely with provider and demonstrate successes and achievements from plan • Review other sources of income
Loss of major sponsor	<ul style="list-style-type: none"> • Ensure ongoing engagement with sponsors and access to para athletes
Risk of data leakage/ loss of data resulting in non-Compliance with data protection requirements.	<ul style="list-style-type: none"> • Updating of all policies are in line with current legislation • Internal training for staff on ongoing basis
Athlete welfare - competition /training etc	<ul style="list-style-type: none"> • Focus and attention by management team and High Performance Committee
Social Media posts and unfavourable impact on organisation	<ul style="list-style-type: none"> • Updating social media policy for staff and athletes • Ensure ongoing education for social media usage

Committees

Various committees support the board in achieving our objectives. The following is a summary of each of these committees.

Name of Committee	Strategy Steering Group
Purpose	To support the board in developing the new strategy
Main activities in 2025	Working with management team and board to finalise the new strategy for 2026 onwards
Name of Committee	Nominations Committee
Purpose	To assist the Board to make decisions on Board (or Committee) appointments and to lead the process to search for, attract or identify persons to accept and fulfil governance roles within the organisation.
Main activities in 2025	Review of candidates for election at AGM including new Vice Presidents and directors.
Name of Committee	Finance and Audit
Purpose	To assist the Board in fulfilling its responsibilities in relation to internal control and financial reporting and carrying out certain oversight functions on behalf of the Board
Main activities in 2025	Review with auditors of 2024 financials and recommendations Review of 2025 mid year financials and cash flow forecasts Review with auditors and audit plan for 2025 including moving to SORP accounting. Updating of Finance Policy and Procurement Policy documents
Name of Committee	Governance and Risk
Purpose	To assist the board in fulfilling its responsibilities in relation to achieving and observing good governance practice, as reporting to the board on compliance and risk
Main activities in 2025	Review of the changes to the constitution which were implemented (April 2025) Tender and selection of internal audit services for the company Review of Framework agreements for the transition of sports back to their NGB's Review and update of company policies Year end compliance - conflicts of interest, gifts and hospitality Review of Governance Code submissions prior to board approval



Representatives of Paralympics Ireland, University of Limerick and the research team pictured at launch of landmark research

Name of Committee	High Performance
Purpose	Paralympics Ireland Strategic Plan 2019-2025 included a commitment to establish a High Performance Advisory Group with the objective of building an effective High Performance System
Main activities in 2025	Review and evaluation of Paris 2024 Performance objectives 2025 -2028
Name of Committee	Athletes Commission
Purpose	The purpose of the Athletes Commission is to give the athletes a forum to have an input into Paralympics Ireland. It also provides a direct link for Paralympics Ireland to confer with athlete advocates on particular issues and ongoing activities
Main activities in 2025	Establishment of a new committee Feed back to executive regarding the new strategy Monitoring the transition to NGB's of Athletics, Swimming and Boccia Concerns and actions to be followed in 2026 regarding athlete welfare The co-option of all current athlete leaders in 2026 Contribution to the athlete recognition event

Other Committees and Working Groups

Name of Committee	Transition Project Group
Purpose	To assist on achieving a transfer of governance from Paralympics Ireland for Para Athletics and Para Swimming to Athletics Ireland and Swim Ireland respectively
Main activities in 2025	Achieved a working version of the Framework Agreement which provides for the transfer of governance for respective Board approval. Developed a working draft of the Transition Action Plan for both sports which captures the key actions required at a strategic/governance and operational level to successfully transition and integrate the Para programme into their respective NGBs.

Name of Committee	Boccia
Purpose	To assist on achieving a transfer of governance from Paralympics Ireland for Boccia to the Irish Wheelchair Association
Main activities in 2025	Achieved the transfer of governance of Boccia to the IWA as of 20th December 2025. Framework Agreement approved at Board level Developed the Transition Action Plan which captured the key actions required at a strategic/ governance and operational level to successfully transition and integrate Boccia into the IWA Secured funding from Sport Ireland for the Boccia Lead role and programme costs Established a Boccia Transition Committee (BTC) which acted to oversee the activities of Boccia over the period of the transition and provides oversight of sport in the IWA upon transition

Board of Directors

The following table sets out the current board members as at 31 December 2025 and movement in the year as well as attendance at meetings.

Board of Directors				
Board members	Position	latest appointment	original appointment if relevant	Attendance 2025
Lisa Clancy	President	15/05/2025	01/06/2017	8/8
Lorcan Claffey	1st Vice President / Finance Officer	15/05/2025	24/04/2022	8/8
Patrice Dockery	2nd Vice President	15/05/2025		6/6
Lisa Fallon	Chair High Performance	15/05/2025	20/01/2021	8/8
Larry Fenelon	Member at Large	26/01/2022		7/8
John Bolger	Company Secretary	24/04/2022		8/8
Darren Coombes	Member at Large	15/05/2024		7/8
Martin Gordon	Athletes' Representative	15/05/2025		6/6
Denis Toomey		End of Term		2/2
Catherine Walsh		End of Term		2/2
Eimear Breathnach		End of Term		2/2
Eileen O'Mahoney		End of Term		2/2

Committees and Other Working Groups

Finance and Audit Committee				
Member	Position	latest appointment	original appointment if relevant	Attendance 2025
John Bolger	Chair	01/06/2022		3/3
Lorcan Claffey		01/06/2022		3/3
Seamus O Connor		06/02/2024		3/3

Governance and Risk Committee				
Member	Position	latest appointment	original appointment if relevant	Attendance 2025
John Bolger	Chair	01/04/2025		3/3
Darren Coombes		15/05/2024		4/4
Aine Crotty		02/12/2025	01/12/2021	2/4
Rachel Kavanagh		01/01/2025	06/02/2024	4/4
Eimear Breathnach		end term 05/2025		1/1
Eileen O'Mahoney		end term 05/2025		1/1
Denis Toomey		end term 05/2025		1/1



High Performance Committee				
Member	Position	latest appointment	original appointment if relevant	Attendance 2025
Lisa Fallon	Chair	20/01/2021		1/1
Eimear Breathnach		end term 2025		1/1
Eoghan Clifford				1/1
Tim Foster				1/1
Dr. Joe Conway		end term 2025		

Strategy Group				
Member	Position	latest appointment	original appointment if relevant	Attendance 2025
Lisa Clancy	Chair			2/2
John Fulham				2/2
Shane Kelly				2/2
Larry Fenelon				2/2
Ruth NicAoidh				2/2

Nominations Committee				
Member	Position	latest appointment	original appointment if relevant	Attendance 2025
Lisa Clancy	Chair (from 18/6/2025)	18/06/2025		1/1
Lisa Fallon		01/01/2025		1/1
Larry Fenelon		01/01/2025		1/1
Eimear Breathnach		end term		

Other Working Groups

Transition Steering Group		
Member	Position	Number meetings
		4 meetings
Liam Sheedy	Independent Chair	
Lisa Clancy	Paralympics Ireland (Meeting 25/5/25)	
Stephen McNamara	Paralympics Ireland	
Neasa Russell	Paralympics Ireland	
Natalie O'Callaghan	Paralympics Ireland	
Sarah Keane	Swim Ireland	
Hamish Adams	Athletics Ireland	
Paul McDermott	Sport Ireland	
Nora Stapleton	Sport Ireland	
Niamh O'Sullivan	Sport Ireland	

Boccia Transition Working Group		
		8 meetings
Nicky Hamill	Chair	
Paul Ryan	Irish Wheelchair Association Sport	
Denis Toomey	Boccia	
Neasa Russell	Paralympics Ireland	
Ann-Marie O'Grady	Irish Wheelchair Association Sport	
Stephen McNamara	Paralympics Ireland	

Athletes' Commission

Martin Gordon (Chair)

Philip Eaglesham (Secretary)

Noelle Lehihan

Helen Kearney

Michael McKillop

John Twomey

Niamh McCarthy



Pillar 1

Building an Effective High Performance System.

Key Highlights 2025

Para Athletics

The major event of 2025 for Para athletics was the World Para Athletics Championships that were held in Delhi in October. Team Ireland sent a three person team to compete at the event and the team delivered in sensational style. Orla Comerford became the T13 100 and 200m world champion as she triumphed on the double. These medals were the Paralympic Bronze medallists first gold medals at work level and augur well for the future.

The third medal secured by Team Ireland was won by Greta Streimikyte in the T13 1500m world championship final and it too was a gold medal performance. Greta improved on her Paralympic Games result with a brilliant performance to lead from start to finish and prove herself as the best in the world.

Lana Sutton was the third member of the World championships team as she made her debut in this level of competition. Sutton was not overawed as she competed in the T38 100m and 200m reaching the final in both and producing her personal best performances en route.

Para Athletics Academy

The Academy is powered by the PARA Project, which involves Sport Ireland funded research collaborations between Paralympics Ireland and the UCD School of Public Health, Physiotherapy and Sports Science. The research projects focus is on building evidence informed systems for talent identification, athlete profiling, long-term athlete development, and performance trends analysis in Para athletics.

The creation of the Academy, which includes nine athletes, follows an 18 month period of system development across the Para Athletics programme,





including athlete recruitment initiatives, enhanced inclusion in athletics competitions, and expanded coach education opportunities. Prior to this work, Ireland had no formalised talent pathway in Para Athletics, making the establishment of the Academy a significant step forward.

Dr Alison O’Riordan, Technical Lead for Para Athletics in Ireland and a member of the PARA Project research team, has played a key role in building this pathway. With over 20 years involvement in Para sport and global standing in biomechanics research, she brings substantial expertise to the initiative.

The 2025 – 2026 academy year which runs from October 2025 to March 2026 will include in person testing and coaching days, educational workshops, and continued support for athletes, coaches, and families. With new structures, research-led development, and a strong cohort of emerging talent, the future of Para Athletics in Ireland continues to strengthen.

Para Swimming

It was a particularly memorable year for the Irish Para Swimming squad in 2025 punctuated by fantastic results across the team at the World Para Swimming championships in Singapore. ►



Team Ireland were represented by five athletes at the World Championships with two of them; Deaten Registe and Síomha Nic Brádaigh making their world championship debuts alongside Róisín Ní Riain, Barry McClements and Dearbhaile Brady.

There were stunning performances from the team with an incredible haul of seven medals being secured by two of the athletes. Róisín Ní Riain was the headline grabber with a five medal haul by herself including three silver medals and two bronze medals, incredibly she was a medallist in every event that she contested.

A pair of medals were also claimed by Dearbhaile Brady, her first on the world stage as she won silver in the S6 50m Butterfly and Bronze in the S6 50m Freestyle.

It was a particularly brilliant competition for Team Ireland as there were a total of eight personal best performances from the group. These performances were also recognised at the end of year awards where

Ní Riain was awarded Para swimmer of the year and Dearbhaile Brady received the Female Performance Pathway Athlete of the Year awards at the Swim Ireland Awards. There was further recognition for Ní Riain as she was nominated for the RTE Sports Awards Young Sportsperson of the Year award.

Para Swimming Academy

There were three swimmers on the performance pathway squad in 2025. All three were internationally classified and two were selected for the EPYG team.

They competed at the Barcelona World Series and two of them also competed in Berlin.

Our Development squad transitioned to Swim Ireland in September and includes 25 swimmers. That squad meets every month for training camp days in Dublin with educational workshops, training in both the pool and gym with other check in points online mid month.



Pillar 2:

Driving Leadership in Para sport in Ireland

As the first year in the LA Paralympic Cycle, we wanted to build on where we left off after Paris 2024. Our job of work in the LA Cycle is to shape and channel the spirit of Team Ireland into a sustainable and successful culture of learning and development. We want to match the energy and ambition of our Para athletes with targeted support and opportunities to develop and perform.

Paralympic Pathway Programmes

In 2025 we took the opportunity to design new programmes and craft opportunities with our member NGBs that would directly support them and our Para athletes. We were delighted to actively engage and support over 200 Athletes from 12 sports through our Paralympic Pathway programmes and services.

Paralympic Pathway Stage	Programme/service	Athletes and Sports
High Performance	Supported with Sport Science and Medicine Performance Support via our partnership with the Sport Ireland Institute	34 Carded Athletes from 8 sports
Performance Pathway	Supported on our Deloitte Aspire Programme including 3 bespoke development workshops developed with The True Athlete Project and individual bursaries supported by Sport Ireland	16 athletes from 8 sports
Development Pathway	Introduced Online Development Programme with content over 5 sessions developed by Practitioners from The True Athlete Project and Sport Ireland Institute	22 athletes from 6 sports
Recruitment	Engaged aspiring athletes at our Allianz NextGEN events and supported many more through our information stands at local and national disability sport activities	Over 60 athletes
European Para Youth Games	Supported at EPYG 2025 with a team of 20 sport staff and SII practitioners	18 athletes from 4 sports
National Classification Evaluation	Supported through National Classification process	51 Athletes from 7 Sports
International Classification Evaluation	Supported through International Classification process	28 Athletes from 12 Sports

Deloitte Aspire Development Programme

Launched in 2025, the Deloitte Aspire Programme brings together athletes from across multiple Para sports, creating a high-performance learning environment focused on long-term development.

Designed to support emerging athletes with Paralympic potential, the Aspire Programme aims to play a vital role in strengthening Ireland's Para sport performance pathway. The programme supports athletes not only in refining their physical preparation, but also in building the personal, psychological and professional skills required to succeed on the international stage.

Allianz NextGEN

Our regional NextGen series is designed to identify and support the next generation of Irish Para athletes.

The events welcome aspiring Para athletes and families from across the country for a day of discovery, participation, and possibility.

Our marquee events in 2025 (University of Limerick, National Indoor Arena) provided young people aged 10 and over with eligible physical, intellectual, or visual impairments the chance to try a range of Paralympic sports, connect with coaches, and explore local club opportunities.

Parents, coaches, and volunteers were also given opportunities to deepen their knowledge of Para sport systems, supports, and progression routes. Following the event, attendees are directed to relevant local clubs or National Governing Bodies to continue their sporting journey. ►



Transition of Paralympic Sports Programmes

In 2024 the Board made an informed decision to transfer the governance of the Para athletics and Para swimming High Performance Programmes to Athletics Ireland and Swim Ireland respectively. Furthermore in 2025 the Board proceeded with the transfer of the governance of Boccia Ireland to the Irish Wheelchair Association.

Over 2025 the Transition Project Groups, convened to lead the transition of these sports, made significant progress. The governance of Boccia was successfully

transitioned to the Irish Wheelchair Association on 20th December 2025. It is expected that the Governance of Para athletics and Para swimming will transition in 2026.

To support a successful transition and integration, we have been positively and proactively working in partnership with Sport Ireland and the NGBs concerned. We have a robust Framework Agreement and a Transition Action Plan guiding the process and these agreements ensure we have the mechanisms in place to facilitate engagement at a strategic level with our partners over the LA Cycle.

European Para Youth Games

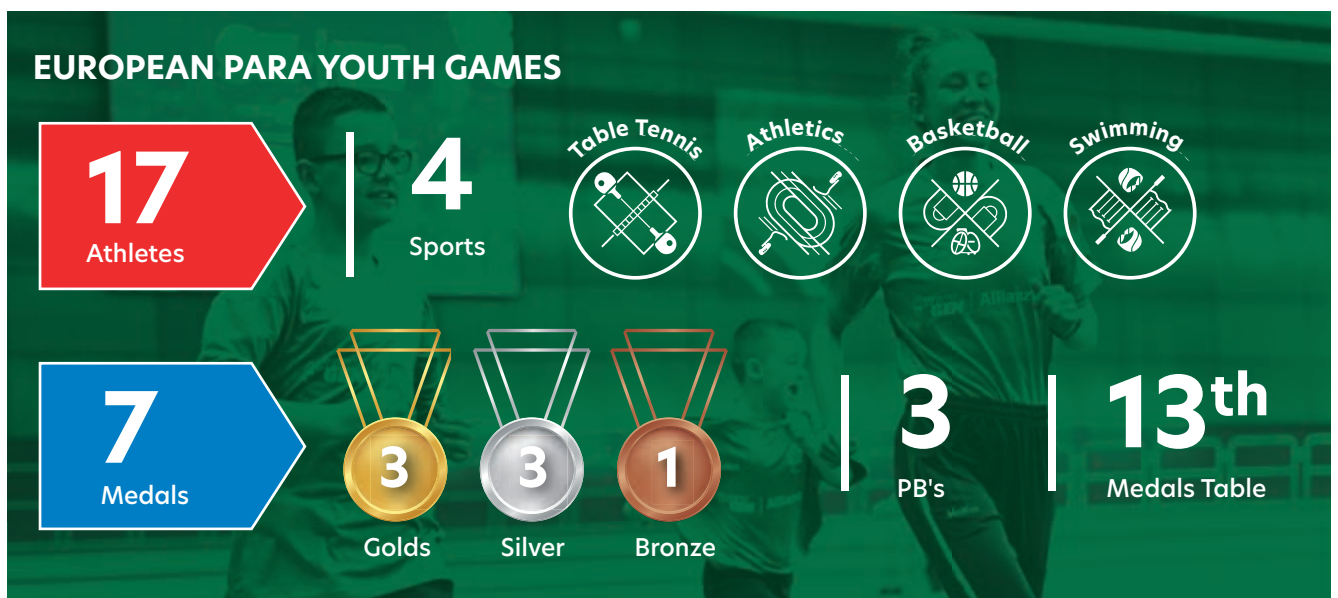
EPYG 2025 represented the first occasion Paralympics Ireland has led a team, as the National Paralympic Committee, at an international multi-sport event outside of a Paralympic Games. From this perspective it was a significant milestone for Paralympics Ireland. The chance for our athletes to compete in bigger fields, against their European peers was a fantastic opportunity for our development and performance pathway athletes. While sports and individual athletes will always have desired performance targets the wider Team Ireland objectives for this event centred around the learning and development opportunities the event could offer to our athletes and support personnel.

An essential element of Team Ireland’s approach to EPYG 2025 was replicating many of the pre-event milestones and touch points that are associated with a Paralympic Games. This included a period of consultation with our member NGB’s and Para Programmes whose sports were eligible to compete at the Games, a formal nomination and selection process and designated team preparation events. This would ultimately lead to 17 athletes across 4 sports competing for Team Ireland in Istanbul. The 4 sports that represented Team Ireland were Para Athletics, Para Swimming, Para Table Tennis and Wheelchair Basketball. Team Ireland won a total of 7 medals in

Para Athletics and Para Table Tennis. This included three golds, three silver and a bronze. Team Ireland finished 13th in the medal table out of 33 competing nations. The games also saw 4 personal best times achieved by Irish athletes, this included 3 PB’s in Para Athletics and 1 Personal Best in Para Swimming.

While some of the event conditions encountered in Istanbul were challenging for athletes and support personnel the post event review of participant feedback showed that an overwhelmingly positive experience was had by members of Team Ireland. 96% of respondents to the post event survey felt that Team Ireland had created a games environment that felt welcoming and professional. This is essential in ensuring athletes can perform at their best and reflects the tremendous effort and positive collaboration between NGB’s, Paralympics Ireland and the Sport Ireland institute to deliver a high-quality games experience for our athletes.

Hosting and organising Para sport events of this scale is becoming increasingly challenging, especially within Europe but their importance as a development tool for aspiring para-athletes cannot be overstated. Paralympics Ireland hopes to use this experience of leading Team Ireland at EPYG 2025 as a springboard to further participation at similar events in the future.



Pillar 3:

Creating a sustainable Paralympics Ireland model

Over 2025 our work focussed on creating a better evidence base for our Paralympic Pathway Programmes with a view to creating a more sustainable operating model. Post Paris we reflected on ways we can improve what we know about Para athlete development, what's important to our Para sport community and how we connect and communicate with our stakeholders.

Research and Innovation

We were delighted to mark a significant milestone for disability sport in Ireland with the official launch of Gateways & Pathways: Athlete and Coach Experiences of Para Sport in Ireland. The study, a collaboration between Paralympics Ireland and University of Limerick is the most comprehensive research to date into the lived experiences of Para athletes and coaches nationwide.

The research paints a vivid picture of the barriers faced by people with disabilities in accessing sport in Ireland. It reveals that girls with disabilities begin participating in Para sport nearly a decade later than boys, pointing to a stark gender disparity that limits early engagement. The study also finds that individuals with acquired disabilities face significantly more obstacles to participation than those with congenital disabilities. Despite these challenges, the report highlights the profound impact of Para sport in improving physical and mental health, fostering independence, and enhancing quality of life for participants.

A central theme of the report is the untapped potential of schools, families, and rehabilitation settings as entry points into sport. These environments, the study finds, are critical to long-term engagement but remain underutilised. The research recommendations identified future areas for our advocacy and underpin our understanding of how to better support our Para sport community.

Digital Transformation

We have evolved our partnership with Teamworks. We have used Teamworks AMS (Athlete Management System) since 2023 for athlete management including

NextGEN applications and as a portal for Classification evaluation management.

Building on our learnings from Paris 2024, we piloted the Teamworks Hub platform to enable us streamline our event operations and stakeholder communication. The successful pilot of Teamworks at the European Para Youth Games (EPYG) and for classification evaluations demonstrated the benefits of this technology transition - with high stakeholder engagement and improved staff efficiencies.

Paralympic Ireland Sports Forum

The collegiate way of working with our Para sport community of NGB staff and sport science and medicine practitioners into and during the Paris 2024 Paralympic Games inspired us to create the Paralympics Ireland Sports Forum. We hosted a Spring and Autumn edition which aimed to set the stage for a more collaborative and strategic approach to advancing partnerships and progressing learning within the Para sports community. Key stakeholders came together for meaningful discussions, sparking innovative ideas and laying the groundwork for impactful initiatives leading up to LA2028 and beyond.





Pillar 4:

Building the Profile of Paralympics Ireland

Sponsorship

In 2025 we filled our full allocation of available partnership opportunities with the acquisition of Spar/Eurospar for the rest of the Los Angeles game cycle. We also added Uber on a short term deal and negotiations are continuing on extending that agreement for the rest of the cycle.

Highlights:

Allianz became the title sponsor to Paralympics Ireland in 2025 and are the title sponsors of the Allianz NextGen programme culminating in a brilliant national event at the Sport Ireland Indoor Arena in November.

Spar/Eurospar joined our suite of partners in 2025 and made an immediate impact with a fantastic launch of the sponsorship and unveil of their sponsorship theme; 'Hungry for Success.' They also hosted an excellent event in November at the Sport Ireland

Institute including athletes from both the Olympic and Paralympic programmes who met and played alongside Spar and Eurospar retailers.

Deloitte entered year 2 of their sponsorship and were a huge driving energy behind the new and very successful 'Deloitte Aspire' programme. The programme helped rising young stars learn what was required to compete at the highest level allowing them to learn from people who have done it before them and acquire skills that will help them to realise their full potential.

Uber joined in 2025 and have provided a hugely popular service to our athletes whereby athletes from our academies, carded athletes and longlist athletes were able to use Uber credits which helped them to travel to and from competition or training and facilitate their preparation for major competitions. ►

Hays have been a long term partner of Paralympics Ireland and have been essential in helping us achieve our recruitment requirements and will continue to do so throughout the transfer of Para athletics and Para swimming.

Goosebump are our creative partners and have extended our partnership to LA 2028. Goosebump have been a great partner and their work on the

production of our soon to be launched strategy and the creative brand proposition which accompany it will be a highlight of 2026.

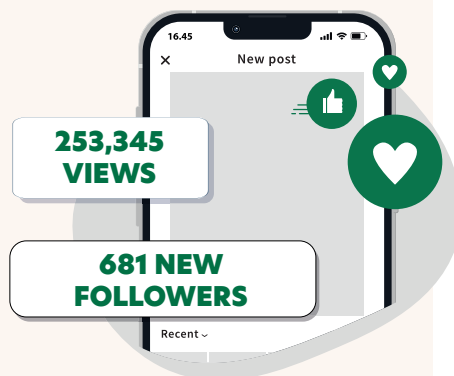
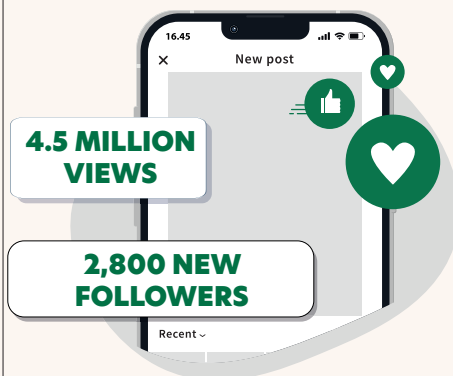
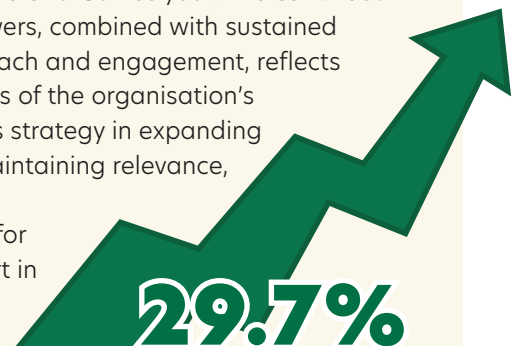
We are delighted that we have been able to welcome back Nestlé as our official breakfast cereal partner up to LA 28 following a very successful Paris cycle partnership.

PARALYMPICS IRELAND SOCIAL CHANNEL PERFORMANCE 2025

In 2025, Paralympics Ireland delivered strong and sustained performance across its digital platforms, generating over 9.4 million total views and 205,000 content interactions, while continuing to grow and strengthen its online audience.

Across Instagram, Facebook, LinkedIn, TikTok and Bluesky, Paralympics Ireland gained 16,023 new followers, bringing the combined total audience to over 70,000 followers (29.7% total increase), reflecting significant year on year growth and continued expansion of the organisation's digital reach.

While overall engagement levels were elevated in 2024 due to the Paralympic Games cycle, 2025 performance demonstrates the strength, consistency, and resilience of Paralympics Ireland's digital platforms outside of a Games year. The continued growth in followers, combined with sustained high levels of reach and engagement, reflects the effectiveness of the organisation's communications strategy in expanding its audience, maintaining relevance, and delivering strong visibility for Paralympic sport in Ireland.



TikTok

In 2025, Paralympics Ireland's TikTok channel generated over 89K video views, with individual videos reaching up to 69.2K views, demonstrating the platform's growing role in expanding reach and engaging new audiences through short-form video content.



Facebook

In 2025, Paralympics Ireland's Facebook channel generated 4.6M total views, alongside 132.5K content interactions, 44.4K link clicks and 1.8K new followers, reflecting continued strong audience engagement and reach. Photo content was the primary driver of visibility, delivering over 2.15M views, while video content also performed strongly with Reels contributing 1.35M views.

Overall content interactions were lower than 2024, which is expected given that 2024 was a Paralympic Games year and therefore benefited from exceptional levels of audience attention and engagement. Importantly, the 2025 performance demonstrates sustained audience interest and strong baseline engagement outside of a Games cycle, highlighting the strength and consistency of Paralympics Ireland's Facebook presence.



LinkedIn

In 2025, Paralympics Ireland's LinkedIn channel generated 253,345 impressions, alongside 7,789 reactions, 291 comments, and 108 reposts, reflecting strong engagement with key stakeholders and the wider sporting community. The page gained 681 new followers, bringing the total audience to 4,885, and recorded 1,730 page views from 787 unique visitors, highlighting LinkedIn's continued role in strengthening Paralympics Ireland's professional visibility and sector influence.



Instagram

Instagram performance (2025) delivered 4.5M total views, alongside 618.5K reach, 64.7K content interactions, 1.0K link clicks, 32.4K profile visits, and 2.8K new follows.

In direct comparison with 2024 date, reach decreased from 1.4M to 618.5K (-55.8%), link clicks reduced from 1.4K to 1.0K (-28.6%), and profile visits fell from 82.9K to 32.4K (-60.9%).

This shift is expected, as 2024 was a Paralympic Games year, which naturally drives exceptional spikes in reach and traffic due to the intensity of competition coverage and heightened public attention. Despite this, 2025 still delivered strong and consistent performance, generating 4.5M views and maintaining high engagement levels, demonstrating the continued strength, relevance, and visibility of Paralympics Ireland's digital channels outside of a Games cycle. ►



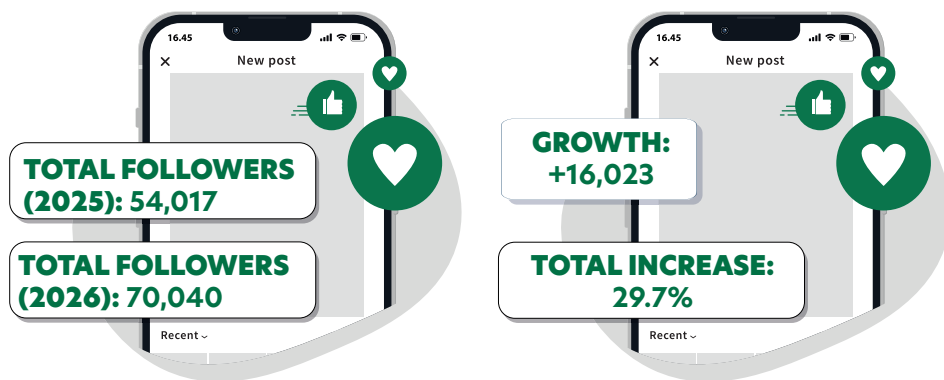


Total Audience Growth (Core Platforms)

Across Instagram, Facebook, LinkedIn, TikTok and Bluesky, Paralympics Ireland gained 16,023 new followers

This reflects strong organic audience expansion and successful transition to emerging platforms, including Bluesky, while continuing growth across established channels.

Note on X (formerly Twitter): Reporting on X activity during this period was limited, as access to detailed performance insights now requires a paid subscription. Following an internal review of platform effectiveness and alignment with organisational values, Paralympics Ireland has recently made the decision to step away from posting on X and transition its activity to Bluesky, where engagement and community building opportunities are being prioritised.



Follower Growth Across Platforms (2025 - 2026)

Platform	2025 Followers	2026 Followers	Growth	% Increase
Instagram	8,127	14,500	+6,373	+78%
Facebook	41,962	48,650	+6,688	+16%
LinkedIn	3,398	4,858	+1,460	+43%
TikTok	490	1,962	+1,472	+300%
Bluesky	40	70	+30	+75%
Twitter	21,276	Discontinued	—	—

National Classification 2025 Report

The Classification Programme was developed further in 2025, by the integration of a new digital Athlete Management system and an updated pathway for National Governing Bodies to request Classification. These processes have made a positive impact to athletes and staff to improve ease of access. The role of classifiers in Para sport can't be underestimated. Paralympics Ireland would like to acknowledge and thank the classifiers for their diligence and professionalism. Thank you to all our classifiers, who are an integral part of the Para sport structure. ►

	National Classification Days	Athletes Classified
Athletics	2	13
Canoe	1	1
Cycling	1	2
Equestrian	1	4
Shooting	1	1
Swimming	1	5
Triathlon	1	4
Wheelchair Basketball	2	21
Wheelchair Rugby	1	2
VI	1	3
Total	12	56

	International Classification Opportunities	Athletes Classified
Athletics	1	4
Badminton	1	1
Equestrian	2	2
Powerlifting	1	1
Rowing	2	2
Shooting	1	1
Swimming	2	3
Table Tennis	1	3
Tennis	1	1
Wheelchair Basketball	1	6
Wheelchair Rugby	1	3
Total	14	25



ANTI DOPING STATISTICS 2025

In total, 37 tests were carried out by the Sport Ireland Anti-Doping Unit with athletes from Para athletics (25) and Para swimming (12) throughout the year of 2025. There were no failures. There were 13 athletes on the registered testing pool (RTP).

37

Anti-Doping Tests

25

Para Athletics

12

Para Swimming

0

Failures

13

No. of athletes on registered testing pool

4

Para Swimming

22

Para Athletics

Paralympics Ireland respect and support Sport Ireland Anti-Doping Rules to ensure fairness in the Para sports.



Directors' Report And Financial Statements For The Year Ended 31 December 2025

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Directors

Lisa Clancy

Lorcan Claffey

Patrice Dockery (appointed 15th May 2025)

John Bolger

Lisa Fallon

Larry Fenelon

Darren Coombes

Martin Gordon (appointed 15th May 2025)

Eimear Breathnach (resigned 15th May 2025)

Denis Toomey (resigned 15th May 2025)

Catherine Walsh (resigned 15th May 2025)

Eileen O'Mahony (resigned 15th May 2025)

Company Secretary John Bolger

Chief Executive Officer Stephen McNamara

Company registered number: 339700
Charity registered number: CHY 13420
Charities Regulatory Authority number: 20041700

Registered office Irish Sports HQ
National Sports Campus
Blanchardstown
Dublin 15

Independent auditor PKF Brenson Lawlor
Alexandra House, 3
Ballsbridge Park
Merrion Road
Ballsbridge
Dublin 4

Principal Bankers Bank of Ireland
26 Marino Mart
Fairview
Dublin 3

Solicitors Ogier Ireland LLP
8, Percy Exchange
Percy Place
Ballsbridge
Dublin 4

Directors' Responsibilities Statement For The Year Ended 31 December 2025

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 that law the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the Statement of Recommended Practice (Charities SORP (FRS 102)), issued by the Charity Commission for England and Wales, the Charity Commission for Northern Ireland and the Office of the Scottish Charity Regulator. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the end of the financial year, and the results 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 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 income and expenditure 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 of Directors



Lisa Clancy
Director



Lorcan Claffey
Director

Date: 10/04/2026

Independent Auditor's Report To The Members Of Paralympics Ireland CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Paralympics Ireland Limited by Guarantee for the year ended 31 December 2025 which comprise the Statement of Financial Activities, Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows and the related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014, FRS 102 and the Charities SORP (FRS 102) The Financial Reporting Standard applicable in the UK and Republic of Ireland.

In our opinion, the accompanying 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 and the Charities SORP (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 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.

Independent Auditor's Report To The Members Of Paralympics Ireland Clg (Continued)

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 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.

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 the 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.

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of director's remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement out on page 20 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.

Independent Auditor's Report To The Members Of Paralympics Ireland Clg (Continued)

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/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-\(Ireland\)/ISA-700-\(Ireland\)](http://www.iaasa.ie/Publications/Auditing-standards/International-Standards-on-Auditing-for-use-in-Ire/International-Standards-on-Auditing-(Ireland)/ISA-700-(Ireland)). 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.

John Manning

for and on behalf of PKF Brenson Lawlor

Chartered Accountants
Statutory Audit Firm

Date: 10/04/2026

PKF Brenson Lawlor
Alexandra House, 3 Ballsbridge Park
Merrion Road
Ballsbridge
Dublin 4
D04 C7H2

Statement Of Financial Activities (Including income and expenditure account) for the year ended 31 December 2025

		Unrestricted funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
	Note	€	€	€	€
Income from:					
Commercial activities	4	496,510	-	496,510	854,226
Charitable activities	5	8,156	2,622,266	2,630,422	2,715,002
Investments	6	16,662	-	16,662	-
Total income		521,328	2,622,266	3,143,594	3,569,228
Expenditure on:					
Raising funds	7	119,644	-	119,644	202,151
Charitable activities	8	299,511	2,690,663	2,990,174	3,835,213
Governance costs	10	-	88,058	88,058	100,874
Total expenditure		419,155	2,778,721	3,197,876	4,138,233
Net (expenditure) / income		102,173	(156,455)	(54,282)	(569,005)
Transfer between funds	18	(156,455)	156,455	-	-
Net movement in funds		(54,282)	-	(54,282)	(569,005)
Reconciliation of funds:					
Total funds at 1 January	18	477,179	-	477,179	1,046,184
Total funds at 31 December	18	422,897	-	422,897	477,179

There were no other recognised gains or losses in the current or prior year other than those included in the Statement of Financial Activities. All income and expenditure derive from continuing activities. The notes on pages 37 to 51 form part of these financial statements.



Lisa Clancy
Director



Lorcan Claffey
Director

Date: 10/04/2026

Balance Sheet


As At 31 December 2025

	Note	2025	2024
		€	€
FIXED ASSETS			
Tangible assets	14	9,301	13,696
CURRENT ASSETS			
Debtors and prepayments	15	165,112	40,728
Cash and cash equivalents		373,783	957,897
		538,895	998,625
CREDITORS			
Amounts falling due within one year	16	(125,299)	(535,142)
NET CURRENT ASSETS		413,596	463,483
TOTAL NET ASSETS		422,897	477,179
FUNDS			
Unrestricted funds	18	422,897	477,179
Restricted funds	18	-	-
TOTAL FUNDS		422,897	477,179

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



Lisa Clancy
Director



Lorcan Claffey
Director

Date: 10/04/2026

The notes on pages 37 - 51 form part of these financial statements.

Statement Of Cash Flows For The Year Ended 31 December 2025

	Note	2025	2024
		€	€
Cash flows from operating activities			
Net (expenditure) / income for the year		(54,282)	(569,005)
Adjustments for:			
Depreciation of tangible fixed assets	14	7,660	7,470
Decrease / (Increase) in debtors	15	(124,384)	(14,255)
(Decrease) / Increase in creditors	16	13,488	(31,344)
(Decrease) / Increase in deferred income	17	(423,331)	(97,687)
Net cash generated by operating activities		(580,849)	(704,821)
Cash flows from investing activities			
Payment to acquire fixed assets	14	(3,265)	-
Net cash (used) / generated by investing activities		(3,265)	-
Net (decrease) / increase in cash and cash equivalents		(584,114)	(704,821)
Cash and cash equivalents at the start of the year		957,897	1,662,718
Cash and cash equivalents at the end of the year		373,783	957,897

The notes on pages 37 - 51 form part of these financial statements.

Notes To The Financial Statements For The Year Ended 31 December 2025

1. GENERAL INFORMATION

Paralympics Ireland (“the Charity”) is a Company Limited by Guarantee incorporated in Ireland with a registered office at Irish Sports HQ, National Sports Campus, Blanchardstown, Dublin 15, Ireland and its company registration number is 339700.

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes constitute the financial statements of the Paralympics Ireland for the financial year ended 31 December 2025. The nature of the Charity’s operations and its principal activities are set out in the Directors’ Report on page 6.

Paralympics Ireland meets the definition of a public benefit entity under FRS 102.

Statement of compliance

The financial statements have been prepared in accordance with “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (FRS 102). The financial statements have also been prepared in accordance with the Statement of Recommended Practice (SORP) (FRS 102) “Accounting and Reporting by Charities”.

Currency

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

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently to all years in dealing with items which are considered material in relation to the financial statements.

2.1 Basis of preparation of financial statements

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

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

The Directors consider that the adoption of the SORP requirements is the most appropriate accounting to properly reflect and disclose the activities of the organisation.

2.2 Income

All income is recognised in the Statement of Financial Activities where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. The following specific policies are applied to categories of income:

Donations and legacies: Voluntary income including donations, gifts and legacies are recognised where there is entitlement, receipt is probable, and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or the donors have imposed conditions which must be met before the Charity has unconditional entitlement.

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

Legacy income is recognised in the accounting period in which it is received or when it is probable that the legacy will be received, and the value of the legacy can be measured reliably. In these circumstances, if the legacy income has been received post year end, and the personal representatives have agreed to the amount thereof prior to the year end, the income can be recognised.

Assets donated under bequests or otherwise are included in the Statement of Financial Activities at their value to the Charity on the date of receipt.

Income from Charitable Activities: Grants from public authorities and other agencies in Ireland are credited to the Statement of Financial Activities in the year to which they relate. Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable whichever is earlier. Grants are recognised when there is evidence of entitlement, and their receipt is probable. Grant income is deferred where the Charity is restricted by specific performance related conditions that are evident in the grant agreement, where there is a specification of a time period that limits the Charity's ability to spend the grant until it has performed that activity related to the specified time period and when there are specific terms or conditions within the agreement that have not been met and are not within the control of the Charity.

Commercial income: Commercial income is credited to the Statement of Financial Activities on an annual basis over the term of the sponsorship agreement as performance obligations are met by the Charity.

Investment income: Income earned on funds held on deposit is treated as unrestricted income and is credited when earned. Interest received on the Charity's investments is recorded as income in the year in which it is earned under the effective interest rate method.

Deferred income: Deferred income consists of grants received in advance which will be recognised upon fulfilment of the related conditions.

2.3 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs arise from those functions that assist the work of the Charity but do not directly undertake charitable activities. Costs are charged to each service and activity in proportion to expenditure, which is considered to reflect estimated benefits received.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees, costs of legal advice for Directors and costs linked to the strategic management of the Charity including the cost of Directors' meetings.

2.4 Fund accounting

Restricted funds

Restricted funds represent grants, donations and designated sponsorships received which can only be used for particular purposes specified by the donors or sponsorship programmes binding on the Directors. Such purposes are within the overall aims of the Charity.

Unrestricted funds

Unrestricted funds represent income (including general commercial sponsorship) and resources which are expendable at the discretion of the Directors in furtherance of the objectives of the Charity in general funds and designated funds decided upon by the directors. Such funds may be held in order to finance working capital or capital expenditure.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% straight line

ACCOUNTING POLICIES (continued)

The company's policy is to review the remaining useful economic lives and residual values of tangible fixed assets on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Financial Activities.

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after provisions for obsolete and slow-moving stocks.

2.7 Trade and other debtors

Trade and other debtors are initially measured at cost, which is normally the transaction price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of impairment.

2.8 Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less.

2.9 Trade and other creditors

Trade and other 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.

2.10 Operating leases

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

2.11 Taxation

The entity is a registered charity (number CHY13420). All of its activities are exempt from direct taxation.

VAT recovered under the VAT Compensation Scheme is recognised as income in the Statement of Financial Activities upon receipt.

2.12 Employee benefits

Employee benefits are met by payments to a defined contribution pension fund. Contributions are charged to the Statement of Financial Activities in the year in which they fall due. The assets are held separately from those of the Charity in an independently administered fund. Differences between the amounts charged in the Statement of Financial Activities and payments made to pension funds are treated as assets or liabilities.

2.13 Provisions

Provisions are recognised when the Charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

ACCOUNTING POLICIES (continued)

2.14 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

3. CRITICAL ACCOUNTING JUDGEMENTS AND ESTIMATES

In the application of the Charity's accounting policies, which are described above, the Directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from the other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or the period of the revision and future periods if the revision affects both current and future periods.

a) Critical judgements made in applying the company's accounting policies

Going concern

The Directors have prepared budgets and cash flows for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On the basis of the assessments and the underlying assumptions the Directors consider it appropriate to prepare the financial statements on a going concern basis and they do not believe there to be a material uncertainty in respect of same.

b) Key sources of estimation uncertainty

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. INCOME FROM COMMERCIAL ACTIVITIES

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	€	€	€	€
General donations	1,158	-	1,158	5,635
IPC Paris Games revenue	11,355	-	11,355	54,969
Fundraising and sponsorship	458,000	-	458,000	535,705
Other sponsorship revenue	25,997	-	25,997	257,917
	496,510	-	496,510	854,226

Commercial income is credited to the Statement of Financial Activities in the period in which it relates to.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	€	€	€	€
Sport Ireland - Core Grant	-	450,000	450,000	450,000
Sport Ireland - Transition funding	-	250,000	250,000	250,000
Sport Ireland - Performance	-	1,000,000	1,000,000	839,302
Sport Ireland - Carding	-	365,000	365,000	324,765
Sport Ireland - Women in Sport	-	-	-	16,004
Sport Ireland - Other	2,500	535,580	538,080	246,020
Sport Ireland - Boccia	-	21,686	21,686	1,437
Sport Ireland - Paris	-	-	-	583,809
Membership Fees	5,656	-	5,656	3,665
	8,156	2,622,266	2,630,422	2,715,002

All income from charitable activities derives from activities in the Republic of Ireland.

6. INCOME FROM INVESTMENTS

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	€	€	€	€
Interest income	16,662	-	16,662	-
	16,662	-	16,662	-

Interest income is classified as unrestricted income.

7. COSTS OF RAISING FUNDS

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
	€	€	€	€
Sponsorship & Fundraising	30,050	-	30,050	118,090
Core Wages, Salaries and Employer's PRSI	82,936	-	82,936	80,411
Core Employee pension	6,658	-	6,658	3,650
	119,644	-	119,644	202,151

8. EXPENDITURE ON CHARITABLE ACTIVITIES

	2025	2024
	€	€
Unrestricted	299,511	246,356
Restricted	2,690,663	3,588,857
	2,990,174	3,835,213

Unrestricted funds

	2025	2024
	€	€
<i>Support Costs</i>		
Support Costs (note 9)	53,549	56,570
<i>Communication and Marketing</i>		
Communications and Marketing	166,202	103,393
<i>Payroll</i>		
Core Wages, Salaries and Employer's PRSI	74,200	79,757
Core Employee pension	5,560	6,636
	299,511	246,356

8. Expenditure On Charitable Activities (Continued)**Restricted funds**

	2025	2024
	€	€
<i>Support Costs</i>		
Support Costs (note 9)	386,910	344,700
<i>Sport Support</i>		
Sport Support	18,310	44,785
Travelling expenses	13,781	3,773

Restricted funds (continued)

	2025	2024
	€	€
<i>Sport Performance and Development</i>		
Affiliations	5,133	4,150
Allocation to sports	532,348	426,690
Athlete Carding payments	347,000	280,000
Boccia Ireland expenditure	12,458	48,058
Classification	55,189	31,824
Direct Cost - Wages, Salaries and Employer's PRSI	614,820	685,935
Direct Cost - Staff pension costs	33,743	72,836
Sport Support	568,856	544,352
<i>Paris</i>		
Paris preparation and games cost	-	1,036,970
<i>Women in Sport</i>		
Women in Sport expenditure	-	6,362
<i>Office, Professional and Other</i>		
Insurance	28,765	13,342
Professional fees	73,350	45,080
	2,690,663	3,588,857

9. SUPPORT COSTS

	2025	2024
	€	€
Unrestricted	53,549	56,570
Restricted	386,910	344,700
	440,459	401,270

Allocated to unrestricted funds

	2025	2024
	€	€
Bank charges	1,545	382
Depreciation	7,660	7,470
Telecommunications	11,517	19,306
Office and affiliate expenses	32,827	29,794
	53,549	56,570

9. Support Costs (Continued)**Allocated to restricted funds**

	2025	2024
	€	€
Core Wages, Salaries and Employer's PRSI	265,539	230,124
Core Employee pension	56,318	59,493
Rent and Utilities	17,869	14,619
Staff Training	6,502	8,808
Professional fees	40,682	31,656
	386,910	344,700

10. GOVERNANCE COSTS**Allocated to restricted funds**

	2025	2024
	€	€
Auditor's remuneration	11,070	11,624
Wages, Salaries and Employer's PRSI	23,003	27,400
Employee Pension	1,500	1,875
Office and affiliate expenses	17,800	18,886
Professional fees	9,457	41,089
Legal - Policy reviews and Constitution	25,228	-
	88,058	100,874

11. NET INCOME / (EXPENDITURE)**Net income / (expenditure) is stated after charging:**

	2025	2024
	€	€
Depreciation of tangible fixed assets:		
- owned by the company	7,660	7,470
Auditor's remuneration	11,070	11,624
Pension costs (note 21)	109,409	117,072

12. STAFF COSTS

The average number of persons employed by the Charity during the year was as follows (based on head count):

	2025	2024
High Performance	7	7
Core Employees	7	6
Para Swimming Team	5	5
Para Athletics	1	1
	20	19

Staff costs were as follows:

	2025	2024
Wages, Salaries and Employer's PRSI	1,054,851	1,131,046
Pension costs (note 21)	109,409	117,072
	1,164,260	1,248,118

The Directors do not receive remuneration for their services as members of the Board. Directly incurred expenses are reimbursed, if claimed, and amounted to €2,213 (2024: €686).

The number of higher paid employees was:

	2025	2024
	No.	No.
In the band €100,000 & above	2	3
In the band €90,001 - €100,000	-	-
In the band €80,001 - €90,000	1	2
In the band €70,001 - €80,000	-	1
In the band €60,001 - €70,000	4	5
	7	11

This analysis of salary bands includes basic pay, employer pension and employer PRSI contributions.

13. TAXATION

No charge to current or deferred taxation arises as the Charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

14. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Motor vehicles	Total
	€	€	€
Cost			
At 1 January 2025	27,011	23,910	50,921
Additions	3,265	-	3,265
At 31 December 2025	30,276	23,910	54,186
Accumulated depreciation			
At 1 January 2025	13,315	23,910	37,225
Charge for the year	7,660	-	7,660
At 31 December 2025	20,975	23,910	44,885
Net book value			
At 31 December 2025	9,301	-	9,301
At 31 December 2024	13,696	-	13,696

15. DEBTORS AND PREPAYMENTS

	2025	2024
	€	€
Other Debtors	38,572	39,648
Prepayments	126,540	1,080
	165,112	40,728

All debtors are due within one year. All trade debtors are due within the Charity's normal terms. There is no allowance for doubtful debts.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	€	€
PAYE and PRSI	24,765	33,726
Sport Ireland funding	-	423,331
Accruals	100,534	78,085
	125,299	535,142

Trade and other creditors

Trade and other creditors are payable at various dates in the next 12 months in accordance with the suppliers' standard terms.

Taxes and social security costs

Taxes and social security costs are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date.

Accruals

The terms of the accruals are based on underlying contracts.

17. DEFERRED INCOME**Analysis of movement in deferred income**

Current Year	Opening balance	Income received	Released to SOFA	Closing balance
	€	€	€	€
Sport Ireland - Performance Grant	-	1,000,000	1,000,000	-
Sport Ireland - Core Grant	-	450,000	450,000	-
Sport Ireland - Transition fundings	-	250,000	250,000	-
Sport Ireland - Carding	129,000	316,000	445,000	-
Sport Ireland - Impact Funding	294,331	331,409	625,740	-
Sport Ireland - Boccia Ireland	-	1,686	1,686	-
Total Restricted	423,331	2,349,095	2,772,426	-

Previous Year	Opening balance	Income received	Released to SOFA	Closing balance
	€	€	€	€
Sport Ireland - Performance Grant	89,302	750,000	839,302	-
Sport Ireland - Core Grant	-	450,000	450,000	-
Sport Ireland - Transition funding	-	250,000	250,000	-
Sport Ireland - Paris	183,809	400,000	583,809	-
Sport Ireland - Carding	80,000	373,765	324,765	129,000
Sport Ireland - Impact Funding	149,347	388,450	243,466	294,331
Sport Ireland - Women in Sport Grant	16,004	-	16,004	-
Sport Ireland - Boccia Ireland	-	1,437	1,437	-
Sport Ireland - Aspire Grant	2,555	-	2,555	-
Total Restricted	521,018	2,613,651	2,711,338	423,331

18. STATEMENT OF FUNDS

Current year

	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	€	€	€
At 1 January 2025	477,179	-	477,179
Income	521,328	2,622,266	3,143,594
Expenditure	(419,155)	(2,778,721)	(3,197,876)
Transfer of funds	(156,455)	156,455	-
At 31 December 2025	422,897	-	422,897

Prior Year	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	€	€	€
At 1 January 2024	1,046,184	-	1,046,184
Income	802,923	2,766,305	3,569,228
Expenditure	(270,402)	(3,867,831)	(4,138,233)
Transfer of funds	(1,101,526)	1,101,526	-
At 31 December 2024	477,179	-	477,179

Paralympics Ireland seeks appropriate commercial relationships which generate funds for its ongoing activities and uses surplus unrestricted funds to meet any deficits that arise on restricted activities such as needed. During the year end 31 December 2025 a transfer of €156,455 from Unrestricted funds to Restricted funds was approved by the Finance Committee and the Board.

Paralympics Ireland has set its minimum reserves level at €350,000 of total funds as its reserves policy.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year	Unrestricted funds 2025	Restricted funds 2025	Total funds 2025
	€	€	€
Tangible Fixed Assets	9,301	-	9,301
Current Assets	538,895	-	538,895
Current Liabilities	(125,299)	-	(125,299)
At 31 December 2024	422,897	-	422,897

Prior year	Unrestricted funds 2024	Restricted funds 2024	Total funds 2025
	€	€	€
Tangible Fixed Assets	13,696	-	13,696
Current Assets	998,625	-	998,625
Current Liabilities	(535,142)	-	(535,142)
At 31 December 2024	477,179	-	477,179

20. OPERATING LEASE COMMITMENTS

The charity had no operating lease commitments at the year end.

21. PENSION COMMITMENTS

The Charity operates a defined contribution scheme for the benefit of its staff. The assets of the scheme are held separately from those of the Charity in independently administered pension funds. Pension costs for the year amounted to €109,409 (2024: €117,072).

22. FINANCIAL INSTRUMENTS

The carrying amount for each category of financial instruments is as follows:

	2025	2024
	€	€
Financial assets that are debt instruments measured at amortised cost:		
Trade debtors	38,572	39,648
Prepayments	126,540	1,080
Cash at bank and in hand	373,537	957,897

	2025	2024
	€	€
Financial liabilities measured at amortised cost		
PAYE and PRSI	24,765	33,726
Deferred income	-	423,331
Accruals	84,925	78,085

23. CAPITAL COMMITMENTS

There were no capital commitments as at 31 December 2025 (2024: € Nil).

24. COMPANY STATUS

Paralympics Ireland CLG is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding €5 to the assets of the Charitable Company in the event of its being wound up while he or she is a member.

25. RELATED PARTY TRANSACTIONS*Related party transactions*

Other than as described below, no related party transactions took place during the year ended 31 December 2025

Key management personnel compensation

The senior employees who have authority and responsibility for planning, directing and controlling the activities of the company are considered to be key management personnel. Total remuneration in respect of these individuals is €392,789 (2024: €497,719).

26. POST BALANCE SHEET EVENTS

There were no material events since the Balance Sheet date.

27. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved by the Board on 10/04/2026.

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