

County Roscommon Disability Support Group Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2024

Paul Foxe & Co. Limited
Chartered Accountants and Statutory Auditors
Athlone Road
Roscommon Town
Co. Roscommon

Company Number: 231700

County Roscommon Disability Support Group Company Limited by Guarantee

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County Roscommon Disability Support Group Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors

Kevin Patrick McBrien
Stephen McCormack (Resigned 22 May 2024)
Jim Ganly
Margaret Treacey
Michael Cleary
Hubert Farrell
Edward Harte
Marguerite Charmaine Goh (Resigned 21 February 2024)
Edel Butler
Joseph Rynn (Appointed 15 May 2024)

Company Secretary

Michael Cleary

Company Number

231700

Charity Number

20029166

Registered Office

Resource Centre
Derrane
Roscommon

Auditors

Paul Foxe & Co. Limited
Chartered Accountants and Statutory Auditors
Athlone Road
Roscommon Town
Co. Roscommon

Bankers

Allied Irish Banks plc
Church Street
Roscommon

Bank of Ireland
The Square
Roscommon
Co. Roscommon

Solicitors

Peter Jones & Co.
Goff Street
Roscommon

County Roscommon Disability Support Group Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2024

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

Principal Activity and Review of the Business

The company is a charitable company limited by guarantee and having no share capital. The company is principally engaged in helping combat economic and social exclusion of people with disabilities and older people in County Roscommon. The company also provides personal assistants and resource workers for people with disabilities in our community which includes a range of services to people with disabilities and older people. The company has been granted charitable tax status under Sections 207 of the Taxes Consolidation Act 1997 - CHY 11009 and is registered with the Charities Regulatory Authority, Charity No 20029166.

There has been no significant change in these activities during the financial year ended 31 December 2024.

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €434,323 (2023 - €(37,078)).

At the end of the financial year, the company has assets of €1,922,279 (2023 - €1,467,635) and liabilities of €399,125 (2023 - €378,804). The net assets of the company have increased by €434,323.

Directors and Secretary

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

Kevin Patrick McBrien
Stephen McCormack (Resigned 22 May 2024)
Jim Ganly
Margaret Treacey
Michael Cleary
Hubert Farrell
Edward Harte
Marguerite Charmaine Goh (Resigned 21 February 2024)
Edel Butler
Joseph Rynn (Appointed 15 May 2024)

The secretary who served throughout the financial year was Michael Cleary.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Post Balance Sheet Events

The company is dependent on income from the HSE in accordance with the Service Level Agreements. The directors have not been made aware of any significant changes to the current Service Level Agreements and are satisfied they have sufficient funds to continue in operation.

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

Auditors

The auditors, Paul Foxe & Co. Limited, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014

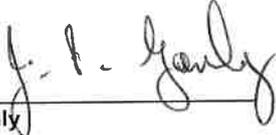
County Roscommon Disability Support Group Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2024

Accounting Records

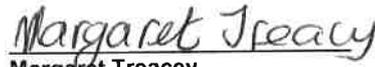
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Resource Centre, Derrane, Roscommon.

Signed on behalf of the board



Jim Ganly
Director

20 May 2025



Margaret Treacey
Director

20 May 2025

County Roscommon Disability Support Group Company Limited by Guarantee DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2024

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

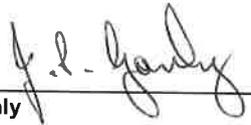
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of Information to Auditor

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

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

Signed on behalf of the board



Jim Ganly
Director

20 May 2025



Margaret Treacey
Director

20 May 2025

INDEPENDENT AUDITOR'S REPORT

to the Members of County Roscommon Disability Support Group Company Limited by Guarantee

Report on the audit of the financial statements

Opinion

We have audited the financial statements of County Roscommon Disability Support Group Company Limited by Guarantee ('the company') for the financial year ended 31 December 2024 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Charity Funds and the related notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of County Roscommon Disability Support Group Company Limited by Guarantee

Matters on which we are required to report by exception

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

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

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

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


Paul Foxe

for and on behalf of

PAUL FOXE & CO. LIMITED

Chartered Accountants and Statutory Auditors

Athlone Road

Roscommon Town

Co. Roscommon

20 May 2025

County Roscommon Disability Support Group Company Limited by Guarantee

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

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

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

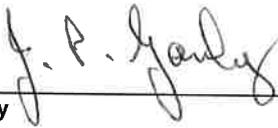
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

County Roscommon Disability Support Group Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2024

	Notes	2024 €	2023 €
Income		3,093,784	2,416,849
Expenditure		<u>(2,660,576)</u>	<u>(2,454,252)</u>
Surplus/(deficit) before interest		433,208	(37,403)
Interest receivable and similar income		<u>1,115</u>	<u>325</u>
Surplus/(deficit) for the financial year		<u><u>434,323</u></u>	<u><u>(37,078)</u></u>

The company's income and expenses all relate to continuing operations.

Approved by the board on 20 May 2025 and signed on its behalf by:



Jim Ganly
Director



Margaret Treacey
Director

County Roscommon Disability Support Group Company Limited by Guarantee

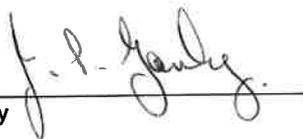
BALANCE SHEET

as at 31 December 2024

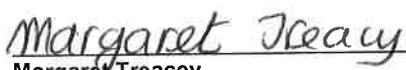
	Notes	2024 €	2023 €
Fixed Assets			
Tangible assets	7	<u>368,464</u>	<u>313,195</u>
Current Assets			
Debtors	8	460,492	270,803
Cash and cash equivalents		<u>1,093,323</u>	<u>883,637</u>
		<u>1,553,815</u>	<u>1,154,440</u>
Creditors: amounts falling due within one year	9	<u>(276,932)</u>	<u>(308,763)</u>
Net Current Assets		<u>1,276,883</u>	<u>845,677</u>
Total Assets less Current Liabilities		<u>1,645,347</u>	<u>1,158,872</u>
amounts falling due after more than one year	10	(122,193)	(70,041)
Net Assets		<u><u>1,523,154</u></u>	<u><u>1,088,831</u></u>
Reserves			
Income and expenditure account		<u>1,523,154</u>	<u>1,088,831</u>
Charity Funds		<u>1,523,154</u>	<u>1,088,831</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 20 May 2025 and signed on its behalf by:



 Jim Ganly
 Director



 Margaret Treacey
 Director

County Roscommon Disability Support Group Company Limited by Guarantee
RECONCILIATION OF CHARITY FUNDS

as at 31 December 2024

	Retained surplus	Total
	€	€
At 1 January 2023		
as previously stated		
Prior financial year adjustment (Note 16)	1,163,635 (37,726)	1,163,635 (37,726)
At 1 January 2023	<u>1,125,909</u>	<u>1,125,909</u>
Deficit for the financial year	(37,078)	(37,078)
At 31 December 2023	<u>1,088,831</u>	<u>1,088,831</u>
Surplus for the financial year	434,323	434,323
At 31 December 2024	<u><u>1,523,154</u></u>	<u><u>1,523,154</u></u>

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

1. General Information

County Roscommon Disability Support Group Company Limited by Guarantee is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 231700. The registered office of the company is Resource Centre, Derrane, Roscommon. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

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

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2024 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014. County Roscommon Disability Support Group Company Limited by Guarantee confirms that the company complies with Circular 13/2014 and Circular 44/2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014 and Section 1A of FRS 102.

Income

Income is measured at the fair value of the consideration received or receivable for services rendered and government grants received.

Tangible assets and depreciation

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

Buildings & grounds	- 4% Reducing balance
Aids & activities equipment	- 12.5% Straight line
Fixtures, fittings and equipment	- 12.5% Reducing balance
Motor vehicles	- 15% Straight line
Computer & phone system	- 20% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing

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

Trade and other debtors

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

Trade and other creditors

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

County Roscommon Disability Support Group Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Employee benefits

The company does not operate a defined contribution pension scheme. However, employees have the option to make personal pension contributions through the payroll system to a pension provider.

These contributions are deducted from employees' gross pay and remitted directly to the respective pension providers. The company does not make any employer contributions and has no ongoing obligation in relation to these arrangements.

The assets of the scheme are held separately from those of the company in an independently administered fund.

Taxation

County Roscommon Disability Support Group Company Limited by Guarantee has charitable status and is exempt from corporation tax. Its charitable exemption number is CHY11009.

Government grants

Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the profit and loss account over the expected useful life of the related assets, by equal annual instalments. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred.

3. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

5. Operating surplus/(deficit)

	2024	2023
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible assets	40,294	45,896
Surplus on disposal of tangible assets	(47,343)	-
Amortisation of Government grants	(16,345)	(14,485)
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 129, (2023 - 126).

The directors did not receive any remuneration or benefits for their roles as directors of the company during the year.

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period were in excess of €60,000 was: Nil (2023: Nil).

The CEO remuneration and benefits for the year ended 31 December 2024 was €55,833 (2023: €18,333).

Total employer pension contributions for the year ended 31 December 2024 was €Nil (2023: €Nil).

County Roscommon Disability Support Group Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

7. Tangible assets

	Buildings & grounds €	Aids & activities equipment €	Fixtures, fittings and equipment €	Motor vehicles €	Computer & phone system €	Total €
Cost						
At 1 January 2024	254,295	132,933	121,256	170,829	74,035	753,348
Additions	96,768	-	1,792	-	1,660	100,220
Disposals	-	-	-	(46,573)	-	(46,573)
At 31 December 2024	<u>351,063</u>	<u>132,933</u>	<u>123,048</u>	<u>124,256</u>	<u>75,695</u>	<u>806,995</u>
Depreciation						
At 1 January 2024	92,086	119,270	74,267	83,713	70,817	440,153
Charge for the financial year	10,359	2,258	6,098	18,638	2,941	40,294
On disposals	-	-	-	(41,916)	-	(41,916)
At 31 December 2024	<u>102,445</u>	<u>121,528</u>	<u>80,365</u>	<u>60,435</u>	<u>73,758</u>	<u>438,531</u>
Net book value						
At 31 December 2024	<u><u>248,618</u></u>	<u><u>11,405</u></u>	<u><u>42,683</u></u>	<u><u>63,821</u></u>	<u><u>1,937</u></u>	<u><u>368,464</u></u>
At 31 December 2023	<u>162,209</u>	<u>13,663</u>	<u>46,989</u>	<u>87,116</u>	<u>3,218</u>	<u>313,195</u>

The company has a 21 year lease on the land and premises in Derrane from the Diocese of Elphin for a nominal fee of €650 per annum.

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

8. Debtors	2024	2023
	€	€
Trade debtors	398,692	203,220
Prepayments	22,775	17,823
Accrued income	39,025	49,760
	<u>460,492</u>	<u>270,803</u>

9. Creditors	2024	2023
Amounts falling due within one year	€	€
Trade creditors	5,596	4,461
Taxation	68,456	66,113
Other creditors	147,993	137,588
Pension accrual	4,300	-
Accruals	5,511	7,603
Deferred Income	45,076	92,998
	<u>276,932</u>	<u>308,763</u>

The pension accruals due at the year end relate to employee contributions which were paid after the year end.

10. Creditors	2024	2023
Amounts falling due after more than one year	€	€
Government grants	<u>122,193</u>	<u>70,041</u>

11. State Funding

Government Department

Grant Programme
Purpose of the Grant

Term
Total Grant
Grant taken to income in the year
Received in the financial year

Expenditure
Grant deferred or due at financial year end

Restriction on use
Tax Clearance

Government Department

Grant Programme
Purpose of the Grant

Term
Total Grant
Grant taken to income in the year
Received in the financial year

Expenditure
Grant deferred or due at financial year end

Restriction on use
Tax Clearance

Department of Social Protection

Community Employment Scheme
To fund the employment of both CE participants and supervisors, and funding towards training and material costs.

Annual
€240,456
€240,456
€225,346 (includes €23,093 received in respect of prior year and advance of €34,050 not recouped before the year end)

€239,016
€6,504 net deferred (Deferred €45,076 and accrued income €38,572 at the year end)

CE salaries, materials and training costs.
Yes

Department of Social Protection

Jobsplus & Employment Support Scheme
To provide subsidy towards wages for certain qualifying employees

2024
€14,076
€14,076
€14,076

€14,076
€Nil
Wages for certain qualifying employees
Yes

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Government Department	HSE
Grant Programme	National Lottery
Purpose of the Grant	Service User Technology & Safety Initiative
Term	2020
Total Grant	€3,518 (c/fwd from prior year)
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Fund deferred at financial year end	€3,078
Restriction on Use	Emergency lighting and upgrade security systems
Tax Clearance	Yes
	Deferred grant relates to grant capitalised in 2020 and amortised in line with related fixed asset.
Government Department	Health Service Executive
Grant Programme	Disability services
Purpose of the Grant	Services provided for disability and older persons
Term	2024
Total Grant	€2,727,256
Grant taken to income in the year	€2,727,256
Received in the financial year	€2,471,081 (includes €188,696 received re opening trade debtors and €26,667 re opening accrued income)
Funds accrued / deferred at the financial year end	€471,114 accrued (€471,114 in trade debtors, €Nil in accrued income)
Restriction on use	Expenditure for services provided for disability and older persons
Tax clearance	Yes
Government Department	HSE
Grant Programme	National Lottery
Purpose of the Grant	Repurpose for furniture for Dale Centre
Term	2021
Total Grant	€3,349 (c/fwd from prior year)
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Fund deferred at financial year end	€2,931
Restriction on Use	Furniture costs for Dale Centre
Tax Clearance	Yes
	Deferred grant relates to grant capitalised in 2021 and amortised in line with related fixed asset.
Government Department	HSE
Grant Programme	Purchase of motor vehicles
Purpose of the Grant	2022-2023
Term	2022-2023
Total Grant	€69,960
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Fund deferred at the financial year end	€40,184
Restriction on use	Purchase of motor vehicles
Tax clearance	Yes
	Deferred grant relates to grant capitalised in 2022 and 2023 totalling €69,960 and amortised in line with related fixed asset.

County Roscommon Disability Support Group Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Government Department

Grant Programme
Purpose of the Grant
Term
Total Grant
Grant taken to income in the year
Received in the financial year
Expenditure
Fund deferred at the financial year end
Restriction on use
Tax clearance

Health Service Executive

Strengthening Disability Services Scheme Grant
Strengthening Disability Services Scheme
2022 onwards
€7,785
€1,198
€Nil
€1,198
€4,644
Expenditure for the strengthening disability services
Yes
Deferred income relates to grant capitalised in 2023 totalling
€6,192 and amortised in line with related assets

Government Department

Grant Programme
Purpose of the Grant
Term
Total Grant
Grant taken to income in the year
Received in the financial year
Expenditure
Fund deferred at the financial year end
Restriction of Use
Tax clearance

HSE

National Lottery
Garden room / Therapy room refurbishment
2022 onwards
€7,000
€Nil
€Nil
€7,000
€Nil
Garden room / Therapy room refurbishment costs
Yes

Government Department

Grant Programme
Purpose of the Grant
Term
Total Grant
Grant taken to income in the year
Received in the financial year
Expenditure
Fund deferred at the financial year end
Restriction on Use
Tax clearance

Health Service Executive

Community Healthcare West (HSE) National Lottery Funding
Replacement and provision of equipment for Therapy room and
training
2023 onwards
€6,000
€492
€Nil
€492
€4,051
Replacement and provision of equipment for Therapy room and
training costs
Yes
Deferred income relates to grant capitalised in 2023 totalling
€5,380 and amortised in line with related assets

Government Department

Grant Programme
Purpose of the Grant
Term
Total Grant
Grant taken to income in the year
Received in the financial year
Expenditure
Fund deferred at the financial year end
Restriction on Use
Tax clearance

Dept. of Rural and Community Development

Pobal
Refurbishment of the therapy room under the Dormant Account
Programme
2023 - 2024
€66,000 per agreement
€Nil
€26,400
€66,000
€63,360
Funding to be spent as per the agreement budget set out in the
agreement
Yes
Deferred income relates to grant capitalised in 2024 totalling
€66,000 and amortised in line with related assets

County Roscommon Disability Support Group Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Government Department	HSE
Grant Programme	National Lottery
Purpose of the Grant	Upgrade of equipment and purchase of new equipment
Term	2024
Total Grant	€2,684
Grant taken to income in the year	€1,234
Received in the financial year	€2,684
Expenditure	€2,684 (includes €1,450 which was capitalised in the year)
Grant deferred at the year end	€1,269
Restriction on use	Upgrade equipment
Tax clearance	Yes
	Deferred grant relates to grant capitalised in 2024 totalling €1,450 and amortised in line with related fixed asset.
Government Department	HSE
Grant Programme	Age and opportunity grant - National Grant Scheme for Sport and Physical Activity for Older People
Purpose of the Grant	Implement locally-developed, well-planned initiatives designed to increase participation in recreational sport and physical activity by older people
Term	2024
Total Grant	€250
Grant taken to income in the year	€250
Received in the financial year	€250
Expenditure	€250
Grant deferred at the year end	€Nil
Restriction on use	Costs associated with promoting sport and physical activity for older people
Tax clearance	Yes
Government Department	Department of Rural and Community Development
Grant Programme	Roscommon Co. Co. - Local Enhancement Programme
Purpose of the Grant	Provide support to community and voluntary groups who provide services to persons with disabilities
Term	2024
Total Grant	€1,203
Grant taken to income in the year	€156
Received in the financial year	€1,203
Expenditure	€1,203 (includes €1,047 which was capital expenditure)
Grant deferred at the year end	€838
Restriction on use	Costs related to advertising and promoting the services provided
Tax clearance	Yes
	Deferred grant relates to portion of grant capitalised in 2024 totalling €1,047 and amortised in line with the related assets
Government Department	Department of Rural and Community Development
Grant Programme	Social inclusion grant
Purpose of the Grant	Social inclusion of younger members of the community with people with disabilities
Term	2024
Total Grant	€389
Grant taken to income in the year	€389
Received in the financial year	€389
Expenditure	€389
Grant deferred at the year end	€Nil
Restriction on use	Costs associated with the event including food, transport for the younger members of the community etc.
Tax clearance	Yes

County Roscommon Disability Support Group Company Limited by Guarantee NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

Government Department	Dept. of Rural and Community Development
Grant Programme	Roscommon County Council - Tidy Towns & Amenity Grant Scheme 2024
Purpose of the Grant	Grant aid for community groups who undertake small scale amenity projects in their local area
Term	2024
Total Grant	€382
Grant taken to income in the year	€382
Received in the financial year	€382
Expenditure	€382
Fund deferred at the financial year end	€Nil
Restriction on use	Cost associated with gardening costs
Tax clearance	Yes

12. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

13. Financial commitments

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

	2024	2023
	€	€
Due:		
Within one year	5,626	5,626
Between one and five years	6,220	11,195
In over five years	3,575	4,225
	<u>15,421</u>	<u>21,046</u>

The lease payments relate to the lease of printers, a water cooler and the building.

14. Capital commitments

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

The company intends to invest in new motor vehicles and renovations to the buildings over the next 12 months, subject to board approval and market conditions

15. Post-Balance Sheet Events

The company is dependent on income from the HSE in accordance with the Service Level Agreements. The directors have not been made aware of any significant changes to the current Service Level Agreements and are satisfied they have sufficient funds to continue in operation.

16. Prior period adjustment

The company is the sponsor for a Community Employment (CE) Scheme run from the premises in Derrane. The CE schemes run from mid June to mid June each year. The scheme receives advances in funding in mid June each year for the following scheme year. In the previous years (pre 2023), these advances were not appropriately recognised as deferred income to reflect the differing year end to the company accounts.

Opening deferred income of €37,726 was recognised at 1 January 2023 and this was reflected in the opening charity funds on this date.

County Roscommon Disability Support Group Company Limited by Guarantee
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2024

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 May 2025.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024

NOT COVERED BY THE AUDITORS REPORT

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

County Roscommon Disability Support Group Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
TRADING STATEMENT
for the financial year ended 31 December 2024

	Schedule	2024 €	2023 €
Income			
HSE funding		2,724,572	2,018,499
Other care services		36,671	52,775
Contributions and donations		6,654	4,450
Training courses		32,720	37,085
National lottery		9,924	523
Other small grants		1,177	1
Fundraising		1,229	3,532
Wage subsidy / Employment support scheme		7,409	7,409
Jobsplus		6,667	11,771
CE Scheme Income		240,456	262,514
Rent receivable		3,450	3,805
Other income		6,510	-
		<u>3,077,439</u>	<u>2,402,364</u>
Overhead expenses	1	<u>(2,660,576)</u>	<u>(2,454,252)</u>
		416,863	(51,888)
Miscellaneous income	2	<u>17,460</u>	<u>14,810</u>
Net surplus/(deficit)		<u><u>434,323</u></u>	<u><u>(37,078)</u></u>

County Roscommon Disability Support Group Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : OVERHEAD EXPENSES
for the financial year ended 31 December 2024

	2024 €	2023 €
Administration Expenses		
Wages and salaries	2,097,925	1,882,648
Social welfare costs	188,076	165,040
Staff training	4,116	11,526
Other staff costs	1,663	2,264
Staff retirement costs	-	74,567
Rent payable	-	650
Rates	113	62
Tutor fees	11,331	14,571
Insurance	37,929	41,131
Leasing of office equipment	5,414	5,320
Light and heat	18,331	16,612
Cleaning	4,841	4,613
Personal Protective Equipment expenses	394	40
Repairs and maintenance	14,030	11,600
Printing, postage and stationery	5,276	11,050
Advertising	6,983	6,023
Telephone	6,727	6,532
Computer costs	32,404	41,233
Motor expenses	19,325	15,253
Travelling and subsistence	54,004	35,903
Recreational activities	14,450	9,501
Legal and professional	15,856	1,359
Consultancy fees	9,569	12,505
Bank charges	694	560
Credit card charges	45	49
Bad debts	88,233	2,493
Hospitality	1,267	3,374
General expenses	10,662	9,908
Other Expenses CE Scheme	7,707	13,343
Landscaping, gardening, general maintenance and repairs	413	134
Waste management and refuse	706	1,032
Subscriptions	4,221	2,520
Profits/losses on disposal of tangibles	(47,343)	-
Auditor's remuneration	4,920	4,940
Depreciation of tangible assets	40,294	45,896
	<u>2,660,576</u>	<u>2,454,252</u>

County Roscommon Disability Support Group Company Limited by Guarantee
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2024

	2024 €	2023 €
Miscellaneous Income		
Amortisation of government grants	16,345	14,485
Bank Interest	1,115	325
	<u>17,460</u>	<u>14,810</u>

