

County Roscommon Disability Support Group Company Limited by Guarantee
Annual Report and Financial Statements
for the financial year ended 31 December 2025

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 (Resigned 21 May 2025) Jim Ganly Margaret Treacey Michael Cleary Hubert Farrell Edward Harte Edel Butler Joseph Rynn Mary McCann (Appointed 18 February 2026) Rita Kearney (Appointed 18 February 2026) Eric Frazier (Appointed 18 March 2026)
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 2025

The directors present their report and the audited financial statements for the financial year ended 31 December 2025.

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 2025.

Financial Results

The surplus for the financial year after providing for depreciation amounted to €475,087 (2024 - €434,324).

At the end of the financial year, the company has assets of €2,580,337 (2024 - €1,922,280) and liabilities of €582,095 (2024 - €399,125). The net assets of the company have increased by €475,087.

Directors and Secretary

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

Kevin Patrick McBrien (Resigned 21 May 2025)

Jim Ganly

Margaret Treacey

Michael Cleary

Hubert Farrell

Edward Harte

Edel Butler

Joseph Rynn

Mary McCann (Appointed 18 February 2026)

Rita Kearney (Appointed 18 February 2026)

Eric Frazier (Appointed 18 March 2026)

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), continue in office in accordance with section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

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


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

for the financial year ended 31 December 2025

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 2026



Margaret Treacey
Director

20 May 2026

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

for the financial 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 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 2026



Margaret Treacey
Director

20 May 2026

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 2025 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' 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 2025 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.

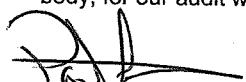
Auditor's responsibilities for the audit of the financial statements

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 2026

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:

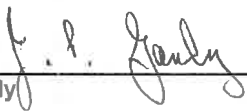
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.

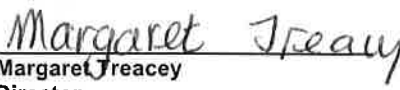
County Roscommon Disability Support Group Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income		3,242,154	3,093,784
Expenditure		<u>(2,767,939)</u>	<u>(2,660,575)</u>
Surplus before interest		474,215	433,209
Interest receivable and similar income		<u>872</u>	<u>1,115</u>
Surplus for the financial year		<u>475,087</u>	<u>434,324</u>
Total comprehensive income		<u><u>475,087</u></u>	<u><u>434,324</u></u>

Approved by the board on 20 May 2026 and signed on its behalf by:



Jim Ganly
Director



Margaret Treacey
Director

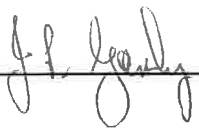
County Roscommon Disability Support Group Company Limited by Guarantee
BALANCE SHEET

as at 31 December 2025

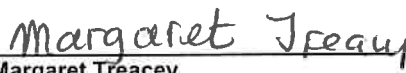
	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	7	<u>370,591</u>	<u>368,465</u>
Current Assets			
Debtors	8	425,703	460,492
Cash and cash equivalents		<u>1,784,043</u>	<u>1,093,323</u>
		<u>2,209,746</u>	<u>1,553,815</u>
Creditors: amounts falling due within one year	9	<u>(444,840)</u>	<u>(276,932)</u>
Net Current Assets		<u>1,764,906</u>	<u>1,276,883</u>
Total Assets less Current Liabilities		<u>2,135,497</u>	<u>1,645,348</u>
amounts falling due after more than one year	10	<u>(137,255)</u>	<u>(122,193)</u>
Net Assets		<u><u>1,998,242</u></u>	<u><u>1,523,155</u></u>
Reserves			
Income and expenditure account		<u>1,998,242</u>	<u>1,523,155</u>
Members' Funds		<u><u>1,998,242</u></u>	<u><u>1,523,155</u></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 2026 and signed on its behalf by:



 Jim Ganly
 Director



 Margaret Treacey
 Director

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

as at 31 December 2025

	Retained surplus	Total
	€	€
At 1 January 2024	1,088,831	1,088,831
Surplus for the financial year	<u>434,324</u>	<u>434,324</u>
At 31 December 2024	<u>1,523,155</u>	<u>1,523,155</u>
Surplus for the financial year	<u>475,087</u>	<u>475,087</u>
At 31 December 2025	<u><u>1,998,242</u></u>	<u><u>1,998,242</u></u>

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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 2025 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 2025

Employee benefits

The company does not operate a pension scheme for its employees and does not make employer contributions to a pension scheme.

The company facilitates participation in pension arrangements through payroll deductions, whereby employee contributions are deducted from gross pay and remitted directly to independently administered pension providers.

The company also makes contributions under the My Future Fund arrangement in accordance with applicable requirements. These contributions are charged to the income and expenditure account in the period in which they are incurred.

The company has no further obligation in respect of these arrangements at the reporting date.

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

	2025	2024
	€	€
Operating surplus is stated after charging/(crediting):		
Depreciation of tangible assets	39,139	40,294
Surplus on disposal of tangible assets	(450)	(47,343)
Amortisation of Government grants	(17,795)	(16,345)
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 125, (2024 - 129).

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 (2024: Nil).

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period were in excess of €70,000 was: 1 (2024: Nil).

The CEO remuneration and benefits for the year ended 31 December 2025 was €71,211 (2024: €55,833).

Total employer pension contributions (including My Future Fund contributions) for the year ended 31 December 2025 was €1,275 (2024: €Nil).

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

for the financial year ended 31 December 2025

7. Tangible assets

	Buildings & grounds	Aids & activities equipment	Fixtures, fittings and equipment	Motor vehicles	Computer & phone system	Total
	€	€	€	€	€	€
Cost						
At 1 January 2025	351,063	132,934	123,048	124,256	75,695	806,996
Additions	27,808	3,037	5,173	-	6,191	42,209
Disposals	-	(1,260)	-	-	-	(1,260)
At 31 December 2025	378,871	134,711	128,221	124,256	81,886	847,945
Depreciation						
At 1 January 2025	102,445	121,528	80,365	60,435	73,758	438,531
Charge for the financial year	11,057	2,480	5,982	17,441	2,179	39,139
On disposals	-	(316)	-	-	-	(316)
At 31 December 2025	113,502	123,692	86,347	77,876	75,937	477,354
Net book value						
At 31 December 2025	265,369	11,019	41,874	46,380	5,949	370,591
At 31 December 2024	248,618	11,406	42,683	63,821	1,937	368,465

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 2025

8. Debtors	2025	2024
	€	€
Trade debtors	214,490	398,692
Prepayments	166,171	22,775
Accrued income	45,042	39,025
	<u>425,703</u>	<u>460,492</u>

9. Creditors Amounts falling due within one year	2025	2024
	€	€
Trade creditors	128,163	5,596
Taxation	89,033	68,456
Other creditors	151,801	147,993
Pension accrual	3,300	4,300
Accruals	5,921	5,511
Deferred Income	66,622	45,076
	<u>444,840</u>	<u>276,932</u>

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

10. Creditors Amounts falling due after more than one year	2025	2024
	€	€
Government grants	<u>137,255</u>	<u>122,193</u>

11. State Funding

<p>Government Department Grant Programme Purpose of the Grant</p> <p>Term Total Grant Grant taken to income in the year Received in the financial year</p> <p>Expenditure Grant deferred or due at financial year end</p> <p>Restriction on use Tax Clearance</p>	<p>Department of Social Protection Community Employment Scheme To fund the employment of both CE participants and supervisors, and funding towards training and material costs.</p> <p>Annual €296,153 €296,153 €298,162 (includes €38,572 received in respect of prior year and advance of €45,076 not recouped before the end of the prior year) €296,153 €8,513 net deferred (Deferred €53,151 and accrued income €44,637 at the year end)</p> <p>CE salaries, materials and training costs. Yes</p>
<p>Government Department Grant Programme Purpose of the Grant</p> <p>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</p>	<p>Department of Social Protection Jobsplus & Employment Support Scheme To provide subsidy towards wages for certain qualifying employees</p> <p>2025 €8,547 €8,547 €8,547 €8,547 €Nil Wages for certain qualifying employees Yes</p>

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

for the financial year ended 31 December 2025

Government Department	Health Service Executive
Grant Programme	National Lottery
Purpose of the Grant	Service User Technology & Safety Initiative
Term	2020
Total Grant	€3,078 (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	€2,693
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	2025
Total Grant	€2,860,574
Grant taken to income in the year	€2,860,574
Received in the financial year	€3,033,488 (includes €383,235 received re opening trade debtors)
Funds accrued / deferred at the financial year end	€210,322 accrued (€210,322 in trade debtors, €Nil in accrued income)
Restriction on use	Expenditure for services provided for disability and older persons
Tax clearance	Yes
Government Department	Health Service Executive
Grant Programme	National Lottery
Purpose of the Grant	Repurpose for furniture for Dale Centre
Term	2021
Total Grant	€2,931 (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	€2,564
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	Health Service Executive
Purpose of the Grant	Purchase of motor vehicles
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	€29,690
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 2025

Government Department	Health Service Executive
Grant Programme	Strengthening Disability Services Scheme Grant
Purpose of the Grant	Strengthening Disability Services Scheme
Term	2022 onwards
Total Grant	€7,785
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Fund deferred at the financial year end	€3,870
Restriction on use	Expenditure for the strengthening disability services
Tax clearance	Yes
	Deferred income relates to grant capitalised in 2023 totalling €6,192 and amortised in line with related assets
Government Department	Health Service Executive
Grant Programme	HSE Sensory funding
Purpose of the Grant	Sensory Initiative funding
Term	2025
Total Grant	€4,350
Grant taken to income in the year	€952
Received in the financial year	€4,350
Expenditure	€3,346
Fund deferred at the financial year end	€3,099
Restriction of Use	Sensory initiative costs
Tax clearance	Yes
	Deferred income relates to grant capitalised in 2025 totalling €2,394 and amortised in line with related assets.
Government Department	Health Service Executive
Grant Programme	Community Healthcare West (HSE) National Lottery Funding
Purpose of the Grant	Replacement and provision of equipment for Therapy room and training
Term	2023 onwards
Total Grant	€6,000
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Fund deferred at the financial year end	€2,621
Restriction on Use	Replacement and provision of equipment for Therapy room and training costs
Tax clearance	Yes
	Deferred income relates to grant capitalised in 2023 totalling €5,380 (some of the assets were disposed in 2025 totalling €1,260 therefore €4,120 of assets still held) and amortised in line with related assets
Government Department	Dept. of Rural and Community Development
Grant Programme	Pobal
Purpose of the Grant	Refurbishment of the therapy room under the Dormant Account Programme
Term	2023 - 2024
Total Grant	€66,000 per agreement
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Fund deferred at the financial year end	€60,826
Restriction on Use	Funding to be spent as per the agreement budget set out in the agreement
Tax clearance	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 2025

Government Department	Health Service Executive
Grant Programme	National Lottery
Purpose of the Grant	Upgrade of equipment and purchase of new equipment
Term	2025
Total Grant	€2,684
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Grant deferred at the year end	€1,088
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	Health Service Executive
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	2025
Total Grant	€310
Grant taken to income in the year	€310
Received in the financial year	€310
Expenditure	€310
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 (includes €1,047 which was capital expenditure)
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Grant deferred at the year end	€628
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	Health Service Executive
Grant Programme	National Lottery
Purpose of the Grant	To purchase an accessible boardroom table
Term	2025
Total Grant	€3,600
Grant taken to income in the year	€Nil
Received in the financial year	€3,600
Expenditure	€3,600
Grant deferred at the year end	€3,150
Restriction on use	Costs associated with purchasing an accessible boardroom table
Tax clearance	Yes
	Deferred grant relates to portion of grant capitalised in 2025 totalling €3,600 and amortised in line with the related assets.

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

for the financial year ended 31 December 2025

Government Department	Dept. of Rural and Community Development
Grant Programme	Roscommon County Council - Climate Action Fund Programme
Purpose of the Grant	Grant aid for community groups to acquire solar panels in their local area
Term	2025
Total Grant	€28,508
Grant taken to income in the year	€700
Received in the financial year	€28,508
Expenditure	€28,508
Fund deferred at the financial year end	€26,695
Restriction on use	Cost associated with climate action costs including solar panels
Tax clearance	Yes
	Deferred grant relates to portion of grant capitalised in 2025 totalling €27,808 and amortised in line with the related assets.
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	2025
Total Grant	€261
Grant taken to income in the year	€261
Received in the financial year	€261
Expenditure	€261
Fund deferred at the financial year end	€Nil
Restriction of Use	Costs related to advertising and promoting the services provided
Tax clearance	Yes
Government Department	Health Service Executive
Grant Programme	HSE Sensory funding
Purpose of the Grant	Sensory Initiative funding - astro turf
Term	2025
Total Grant	€32,467
Grant taken to income in the year	€Nil
Received in the financial year	€32,467
Expenditure	€20,000 (advance payment for astro turf work)
Fund deferred at the financial year end	€12,467
Restriction of Use	Sensory initiative costs
Tax clearance	Yes
Government Department	Dept. of Rural and Community Development
Grant Programme	Roscommon County Council - Tidy Towns & Amenity Grant Scheme 2025
Purpose of the Grant	Grant aid for community groups who undertake small scale amenity projects in their local area
Term	2025
Total Grant	€1,200
Grant taken to income in the year	€1,200
Received in the financial year	€1,200
Expenditure	€1,200
Fund deferred at the financial year end	€Nil
Restriction on use	Costs 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.

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

for the financial year ended 31 December 2025

13. Financial commitments

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

	2025	2024
	€	€
Due:		
Within one year	4,270	5,626
Between one and five years	2,600	6,220
In over five years	2,925	3,575
	<u>9,795</u>	<u>15,421</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 2025.

The company intends to invest in capital projects (€145,000 approved by the board in the year) over the next 12 months, subject to 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. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 20 May 2026.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

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 2025

	Schedule	2025 €	2024 €
Income			
HSE social and home support services income		2,860,574	2,724,572
Home support services income (Private 24/7)		25,210	36,671
Contributions and donations		5,023	6,654
QQI training income		21,938	32,720
National lottery		-	9,924
Other small grants		3,423	1,177
Fundraising		1,010	1,229
Wage subsidy / Employment support scheme		6,880	7,409
Jobsplus		1,667	6,667
CE Scheme Income		296,153	240,456
Rent receivable		2,450	3,450
Other income		31	6,510
		<u>3,224,359</u>	<u>3,077,439</u>
Overhead expenses	1	<u>(2,767,939)</u>	<u>(2,660,575)</u>
		456,420	416,864
Miscellaneous income	2	<u>18,667</u>	<u>17,460</u>
Net surplus		<u><u>475,087</u></u>	<u><u>434,324</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 2025

	2025 €	2024 €
Administration Expenses		
Wages and salaries	2,196,783	2,097,925
Social welfare costs	193,462	188,076
Employer 'My Future Fund' costs	1,275	-
Staff training	4,048	4,116
Other staff costs	-	1,663
Rent payable	650	-
Rates	116	113
Tutor fees	11,166	11,331
Insurance	41,547	37,929
Leasing of office equipment	5,582	5,414
Light and heat	13,855	18,331
Cleaning	12,088	4,841
Personal Protective Equipment expenses	1,398	394
Repairs and maintenance	31,683	14,030
Printing, postage and stationery	7,702	5,276
Advertising	7,473	6,983
Telephone	6,849	6,727
Computer costs	33,206	32,404
Motor expenses	15,092	19,325
Travel expenses	78,720	54,004
Resource centre activities materials	9,550	14,450
Legal and professional	1,549	15,856
Consultancy fees	8,182	9,569
Bank charges	934	694
Credit card charges	19	45
Bad debts	7,149	88,233
Hospitality	899	1,267
General expenses	12,707	10,661
Other Expenses CE Scheme	13,141	7,707
Landscaping, gardening, general maintenance and repairs	2,414	413
Waste management and refuse	1,287	706
Subscriptions	4,030	4,221
Profits/losses on disposal of tangibles	(450)	(47,343)
Auditor's remuneration	4,694	4,920
Depreciation of tangible assets	39,139	40,294
	<u>2,767,939</u>	<u>2,660,575</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 2025

	2025	2024
	€	€
Miscellaneous Income		
Amortisation of government grants	17,795	16,345
Bank Interest	872	1,115
	<u>18,667</u>	<u>17,460</u>

