

County Roscommon Disability Support Group Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2021

**Paul Foxe & Co.
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 Jim Ganly Margaret Treacy Michael Cleary Eric Fitzpatrick (Appointed 27 September 2021) Hugh Farrell (Appointed 27 September 2021) Edward Harte (Appointed 27 September 2021) Charmaine Goh (Appointed 29 November 2021) Martin Finan (Resigned 26 April 2021) Aidan Browne (Resigned 27 September 2021)
Company Secretary	Eric Fitzpatrick (Appointed 27 September 2021) Margaret Treacy (Appointed 26 April 2021, Resigned 27 September 2021) Martin Finan (Resigned 26 April 2021)
Company Number	231700
Charity Number	20029166
Registered Office	Resource Centre Derrane Roscommon
Auditors	Paul Foxe & Co. Chartered Accountants and Statutory Auditors Athlone Road Roscommon Town Co. Roscommon
Bankers	Allied Irish Banks plc Church Street 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 2021

The directors present their report and the audited financial statements for the financial year ended 31 December 2021.

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 and 208 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 2021.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(31,767) (2020 - €(35,699)).

At the end of the financial year, the company has assets of €1,544,484 (2020 - €1,481,241) and liabilities of €327,312 (2020 - €232,302). The net assets of the company have decreased by €(31,767).

Directors and Secretary

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

Kevin Patrick McBrien
Stephen McCormack
Jim Ganly
Margaret Treacy
Michael Cleary
Eric Fitzpatrick (Appointed 27 September 2021)
Hugh Farrell (Appointed 27 September 2021)
Edward Harte (Appointed 27 September 2021)
Charmaine Goh (Appointed 29 November 2021)
Martin Finan (Resigned 26 April 2021)
Aidan Browne (Resigned 27 September 2021)

The secretaries who served during the financial year were:

Eric Fitzpatrick (Appointed 27 September 2021)
Margaret Treacy (Appointed 26 April 2021, Resigned 27 September 2021)
Martin Finan (Resigned 26 April 2021)

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 COVID-19 Pandemic has continued to cause a significant economic impact across all sectors in 2021. 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., (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

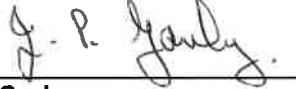
County Roscommon Disability Support Group Company Limited by Guarantee DIRECTORS' REPORT

for the financial year ended 31 December 2021

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

28 July 2022



Margaret Treacy
Director

28 July 2022

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

for the financial year ended 31 December 2021

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.

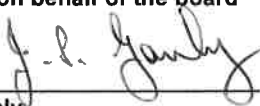
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of Information to Auditor

Each persons who is a director 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

28 July 2022



Margaret Treacy
Director

28 July 2022

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 2021 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and 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 2021 and of its deficit 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.

Chartered Accountants and Statutory Auditors

Athlone Road

Roscommon Town

Co. Roscommon

28 July 2022

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 2021

	Notes	2021 €	2020 €
Income		2,396,138	2,106,114
Expenditure		<u>(2,427,934)</u>	<u>(2,141,903)</u>
Deficit before interest		(31,796)	(35,789)
Interest receivable and similar income		<u>29</u>	<u>90</u>
Deficit for the financial year		<u>(31,767)</u>	<u>(35,699)</u>
Total comprehensive income		<u><u>(31,767)</u></u>	<u><u>(35,699)</u></u>

Approved by the board on 28 July 2022 and signed on its behalf by:



Jim Ganly
Director



Margaret Treacy
Director

County Roscommon Disability Support Group Company Limited by Guarantee

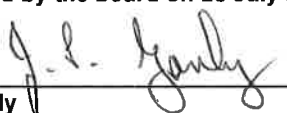
BALANCE SHEET

as at 31 December 2021

	Notes	2021 €	2020 €
Fixed Assets			
Tangible assets	7	267,777	287,223
Current Assets			
Debtors	8	225,974	309,185
Cash and cash equivalents		1,050,733	884,833
		1,276,707	1,194,018
Creditors: amounts falling due within one year	9	(312,810)	(221,449)
Net Current Assets		963,897	972,569
Total Assets less Current Liabilities		1,231,674	1,259,792
amounts falling due after more than one year	10	(14,502)	(10,853)
Net Assets		1,217,172	1,248,939
Reserves			
Income and expenditure account		1,217,172	1,248,939
Members' Funds		1,217,172	1,248,939

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 28 July 2022 and signed on its behalf by:



 Jim Ganly
 Director



 Margaret Treacy
 Director

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

as at 31 December 2021

	Retained surplus	Total
	€	€
At 1 January 2020	1,284,638	1,284,638
Deficit for the financial year	(35,699)	(35,699)
At 31 December 2020	1,248,939	1,248,939
Deficit for the financial year	(31,767)	(31,767)
At 31 December 2021	1,217,172	1,217,172

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2021

1. General Information

County Roscommon Disability Support Group Company Limited by Guarantee is a company limited by guarantee incorporated and registered in the Republic of 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 2021 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

continued

for the financial year ended 31 December 2021

Employee benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

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 deficit	2021	2020
	€	€
Operating deficit is stated after charging/(crediting):		
Depreciation of tangible assets	29,386	29,021
Amortisation of Government grants	(2,921)	(2,122)
	<u> </u>	<u> </u>

6. Employees

The average monthly number of employees, including directors, during the financial year was 131, (2020 - 127).

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period were in excess of €60,000 were: Nil (2019: Nil).

Total employer pension contributions for the year ended 31 December 2020 were €3,339.

	2021	2020
	Number	Number
General Staff	131	127
	<u> </u>	<u> </u>

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

for the financial year ended 31 December 2021

7. Tangible assets

	Buildings & grounds €	Aids & activities equipment €	Fixtures, fittings and equipment €	Motor vehicles €	Computer & phone system €	Total €
Cost						
At 1 January 2021	254,262	118,808	100,135	70,523	70,989	614,717
Additions	33	220	6,641	-	3,046	9,940
At 31 December 2021	254,295	119,028	106,776	70,523	74,035	624,657
Depreciation						
At 1 January 2021	70,953	115,752	55,446	28,142	57,201	327,494
Charge for the financial year	7,334	520	6,416	10,578	4,538	29,386
At 31 December 2021	78,287	116,272	61,862	38,720	61,739	356,880
Net book value						
At 31 December 2021	176,008	2,756	44,914	31,803	12,296	267,777
At 31 December 2020	183,309	3,056	44,689	42,381	13,788	287,223

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 2021

8. Debtors	2021 €	2020 €
Trade debtors	183,254	270,917
Other debtors	-	88
Prepayments	16,333	9,937
Accrued income	26,387	28,243
	225,974	309,185
9. Creditors	2021 €	2020 €
Amounts falling due within one year		
Trade creditors	18,012	8,081
Taxation	113,311	62,844
Other creditors	144,294	118,730
Pension accrual	278	1,948
Accruals	31,990	24,612
Deferred Income	4,925	5,234
	312,810	221,449
10. Creditors	2021 €	2020 €
Amounts falling due after more than one year		
Government grants	14,502	10,853
11. State Funding		
Government Department		
Grant Programme	Department of Social Protection	
Purpose of the Grant	Community Employment Scheme	
	To fund the employment of both CE participants and supervisors, and funding towards training and material costs.	
Term	Annual	
Total Grant	€342,748	
Grant taken to income in the year	€342,748	
Received in the financial year	€344,605 (includes €28,243 received in respect of prior year)	
Expenditure	€342,748	
Grant due at financial year end	€26,387	
Restriction on use	CE salaries, materials and training costs.	
Tax Clearance	Yes	
Government Department		
Grant Programme	Department of Social Protection	
Purpose of the Grant	Jobsplus & Employment Support Scheme	
	To provide subsidy towards wages for certain qualifying employees	
Term	2021	
Total Grant	€8,757	
Grant taken to income in the year	€8,757	
Received in the financial year	€8,757	
Expenditure	€8,757	
Grant deferred or due at financial year end	Nil	
Restriction on use	Wages for certain qualifying employees	
Tax Clearance	Yes	

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2021

Government Department	HSE
Grant Programme	National Lottery
Purpose of the Grant	Service User Technology & Safety Initiative
Term	2020
Total Grant	€5,250 (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	€4,500
Restriction on Use	Emergency lighting and upgrade security systems
Tax Clearance	Yes
	Deferred grant relates to grant capitalised and amortised in line with related fixed asset.

Government Department	HSE
Grant Programme	National Lottery
Purpose of the Grant	Repurpose for furniture for Dale Centre
Term	2021
Total Grant	€5,000
Grant taken to income in the year	€Nil
Received in the financial year	€5,000
Expenditure	€5,000
Fund deferred at financial year end	€4,375
Restriction on Use	Furniture costs for Dale Centre
Tax Clearance	Yes
	Deferred grant relates to grant capitalised and amortised in line with related fixed asset.

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:

	2021	2020
	€	€
Due:		
Within one year	5,064	5,064
Between one and five years	11,427	15,841
In over five years	5,525	6,175
	22,016	27,080

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 2021.

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.

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

continued

for the financial year ended 31 December 2021

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 28 July 2022.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

NOT COVERED BY THE REPORT OF THE AUDITORS

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 2021

	Schedule	2021 €	2020 €
Income			
HSE funding		1,920,526	1,570,794
Other care services		72,564	134,690
Contributions & Donations		3,478	9,916
Training courses		33,610	19,566
National lottery		-	2,000
Other small grants		6,923	50
Fundraising		-	270
Management fees/ charges		-	408
Wage subsidy/ Employment support scheme		5,788	4,897
Jobsplus		2,969	9,792
CE Scheme Income		342,748	348,078
Rent receivable		3,660	2,897
Other income		951	634
		<u>2,393,217</u>	<u>2,103,992</u>
Overhead expenses	1	<u>(2,427,934)</u>	<u>(2,141,903)</u>
		<u>(34,717)</u>	<u>(37,911)</u>
Miscellaneous income	2	<u>2,950</u>	<u>2,212</u>
Net deficit		<u><u>(31,767)</u></u>	<u><u>(35,699)</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 2021

	2021	2020
	€	€
Administration Expenses		
Wages and salaries	1,986,259	1,777,090
Social welfare costs	167,857	143,215
Staff defined contribution pension costs	3,339	3,339
Staff training	5,930	596
Other staff costs	28,102	22,686
Rent payable	650	650
Rates	-	57
Tutor fees	25,083	10,790
Service delivery costs	8,713	8,049
Insurance	40,163	26,560
Leasing of office equipment	4,941	4,140
Light and heat	8,431	6,426
Cleaning	3,315	2,220
PPE	4,259	5,596
Repairs and maintenance	11,533	9,463
Printing, postage and stationery	5,519	4,500
Advertising	1,349	2,373
Telephone	11,517	6,641
Computer costs	14,355	18,002
Motor expenses	11,624	8,448
Travelling and subsistence	8,922	6,624
Recreational activities	7,990	2,194
Consultancy fees	12,727	13,325
Bank charges	472	538
Credit card charges	37	19
Doubtful debts	(63)	756
Hospitality	1,035	616
Staff welfare	-	2,281
General expenses	3,088	4,126
Other Expenses CE Scheme	13,629	14,328
Landscaping, gardening, general maintenance and repairs	-	981
Waste management and refuse	1,299	278
Subscriptions	2,783	2,065
Auditor's remuneration	3,690	3,710
Depreciation of tangible assets	29,386	29,021
Charitable donations	-	200
	<u>2,427,934</u>	<u>2,141,903</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 2021

	2021 €	2020 €
Miscellaneous Income		
Amortisation of government grants	2,921	2,122
Bank Interest	29	90
	<u>2,950</u>	<u>2,212</u>