

**County Roscommon Disability Support Group Company Limited by Guarantee**  
**Annual Report and Financial Statements**  
**for the financial year ended 31 December 2023**

**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

## CONTENTS

	<b>Page</b>
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Appendix to the Independent Auditor's Report	9
Income and Expenditure Account	10
Balance Sheet	11
Reconciliation of Charity Funds	12
Notes to the Financial Statements	13 - 19
Supplementary Information on Trading Statement	21 - 23

## County Roscommon Disability Support Group Company Limited by Guarantee DIRECTORS AND OTHER INFORMATION

<b>Directors</b>	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 (Appointed 12 October 2023) Joseph Rynn (Appointed 15 May 2024)
<b>Company Secretary</b>	Michael Cleary
<b>Company Number</b>	231700
<b>Charity Number</b>	20029166
<b>Registered Office</b>	Resource Centre Derrane Roscommon
<b>Auditors</b>	Paul Foxe & Co. Limited Chartered Accountants and Statutory Auditors Athlone Road Roscommon Town Co. Roscommon
<b>Bankers</b>	Allied Irish Banks plc Church Street Roscommon  Bank of Ireland Market Square Roscommon Co. Roscommon
<b>Solicitors</b>	Peter Jones & Co. Goff Street Roscommon

# County Roscommon Disability Support Group Company Limited by Guarantee

## DIRECTORS' REPORT

for the financial year ended 31 December 2023

The directors present their report and the audited financial statements for the financial year ended 31 December 2023.

### 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 2023.

### Financial Results

The deficit for the financial year after providing for depreciation amounted to €(37,078) (2022 - €(41,537)).

At the end of the financial year, the company has assets of €1,467,635 (2022 - €1,543,531) and liabilities of €378,804 (2022 - €417,622). The net assets of the company have decreased by €(37,078).

### 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 (Appointed 12 October 2023)  
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

Paul Foxe & Co. Limited, (Chartered Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Paul Foxe & Co. resigned as auditors during the financial year and the directors appointed Paul Foxe & Co. Limited, (Chartered Accountants), to fill the vacancy.

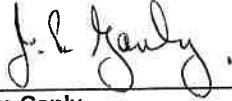
**County Roscommon Disability Support Group Company Limited by Guarantee**  
**DIRECTORS' REPORT**

for the financial year ended 31 December 2023

**Accounting Records**

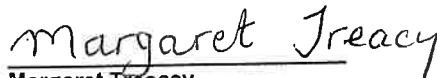
To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's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

**Signed on behalf of the board**



**Jim Ganly**  
Director

31 May 2024



**Margaret Treacey**  
Director

31 May 2024

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

for the financial year ended 31 December 2023

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:

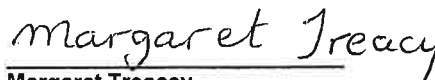
- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit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

Signed on behalf of the board



Jim Ganly  
Director

31 May 2024



Margaret Treacey  
Director

31 May 2024

# **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 2023 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 2023 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 have 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.

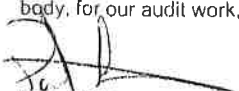
#### **Auditor's responsibilities for the audit of the financial statements**

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

31 May 2024



## 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 2023

Notes	2023 €	2022 € as restated
Income	2,416,849	2,521,217
Expenditure	<u>(2,454,252)</u>	<u>(2,562,754)</u>
Deficit before interest	(37,403)	(41,537)
Interest receivable and similar income	<u>325</u>	<u>-</u>
<b>Deficit for the financial year</b>	<b><u><u>(37,078)</u></u></b>	<b><u><u>(41,537)</u></u></b>

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

Approved by the board on 31 May 2024 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 2023

	Notes	2023 €	2022 € as restated
<b>Fixed Assets</b>			
Tangible assets	8	<u>313,195</u>	<u>291,381</u>
<b>Current Assets</b>			
Debtors	9	270,803	345,305
Cash and cash equivalents		883,637	906,845
		<u>1,154,440</u>	<u>1,252,150</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>(308,763)</u>	<u>(356,038)</u>
<b>Net Current Assets</b>		<u>845,677</u>	<u>896,112</u>
<b>Total Assets less Current Liabilities</b>		<u>1,158,872</u>	<u>1,187,493</u>
amounts falling due after more than one year	11	(70,041)	(61,584)
<b>Net Assets</b>		<u><u>1,088,831</u></u>	<u><u>1,125,909</u></u>
<b>Reserves</b>			
Income and expenditure account		<u>1,088,831</u>	<u>1,125,909</u>
<b>Charity Funds</b>		<u><u>1,088,831</u></u>	<u><u>1,125,909</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 31 May 2024 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 2023

	Retained surplus	Total
	€	€
<b>At 1 January 2022</b>		
<b>as previously stated</b>	1,217,172	1,217,172
Prior financial year adjustment (Note 7)	(49,726)	(49,726)
	<u>1,167,446</u>	<u>1,167,446</u>
<b>At 1 January 2022</b>		
	1,167,446	1,167,446
Deficit for the financial year	(41,537)	(41,537)
	<u>1,125,909</u>	<u>1,125,909</u>
<b>At 31 December 2022</b>		
<b>as previously stated</b>	1,163,635	1,163,635
Prior year adjustment (Note 7)	(37,726)	(37,726)
<b>At 31 December 2022</b>	1,125,909	1,125,909
Deficit for the financial year	(37,078)	(37,078)
	<u>1,088,831</u>	<u>1,088,831</u>
<b>At 31 December 2023</b>	<u><u>1,088,831</u></u>	<u><u>1,088,831</u></u>

# County Roscommon Disability Support Group Company Limited by Guarantee

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2023

### 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 2023 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 2023

### 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

	2023	2022
	€	€
<b>Operating deficit is stated after charging/(crediting):</b>		
Depreciation of tangible assets	45,896	37,377
Amortisation of Government grants	<u>(14,485)</u>	<u>(11,508)</u>

### 6. Employees

The average monthly number of employees, including directors, during the financial year was 126, (2022 - 133).

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 (2022: Nil).

The CEO remuneration and benefits for the year ended 31 December 2023 was €18,333 (2022: €42,401).

Total employer pension contributions for the year ended 31 December 2023 was €Nil (2022: €1,670).

### 7. Prior year 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 prior year, these advances were not appropriately recognised as deferred income to reflect the differing year end to the company accounts.

The accounts have been restated to account for this. The prior year income has been increased by €12,000 (to reflect the 2021 deferred income of €49,726 less the 2022 deferred income of €37,726), a deferred income liability of €37,726 created and charity funds figure brought forward as at 1 January 2022 has been debited by €49,726 (to reflect the opening deferred income from 2021).

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

for the financial year ended 31 December 2023

**8. Tangible assets**

	Buildings & grounds €	Aids & activities equipment €	Fixtures, fittings and equipment €	Motor vehicles €	Computer & phone system €	Total €
<b>Cost</b>						
At 1 January 2023	254,295	120,801	107,394	129,113	74,035	685,638
Additions	-	12,132	13,862	41,716	-	67,710
At 31 December 2023	<u>254,295</u>	<u>132,933</u>	<u>121,256</u>	<u>170,829</u>	<u>74,035</u>	<u>753,348</u>
<b>Depreciation</b>						
At 1 January 2023	85,327	117,013	67,553	58,087	66,277	394,257
Charge for the financial year	6,759	2,257	6,714	25,626	4,540	45,896
At 31 December 2023	<u>92,086</u>	<u>119,270</u>	<u>74,267</u>	<u>83,713</u>	<u>70,817</u>	<u>440,153</u>
<b>Net book value</b>						
At 31 December 2023	<u><u>162,209</u></u>	<u><u>13,663</u></u>	<u><u>46,989</u></u>	<u><u>87,116</u></u>	<u><u>3,218</u></u>	<u><u>313,195</u></u>
At 31 December 2022	<u><u>168,968</u></u>	<u><u>3,788</u></u>	<u><u>39,841</u></u>	<u><u>71,026</u></u>	<u><u>7,758</u></u>	<u><u>291,381</u></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 2023

<b>9. Debtors</b>		<b>2023</b>	<b>2022</b>
		€	€
Trade debtors		<b>203,220</b>	223,659
Prepayments		<b>17,823</b>	18,311
Accrued income		<b>49,760</b>	103,335
		<u><b>270,803</b></u>	<u>345,305</u>
<b>10. Creditors</b>		<b>2023</b>	<b>2022</b>
		€	As restated €
<b>Amounts falling due within one year</b>			
Trade creditors		<b>4,461</b>	8,344
Taxation		<b>66,113</b>	61,186
Other creditors		<b>137,588</b>	129,608
Accruals		<b>7,603</b>	93,018
Deferred Income		<b>92,998</b>	63,882
		<u><b>308,763</b></u>	<u>356,038</u>
<b>11. Creditors</b>		<b>2023</b>	<b>2022</b>
<b>Amounts falling due after more than one year</b>		€	€
Government grants		<u><b>70,041</b></u>	<u>61,584</u>
<b>12. State Funding</b>			
<b>Government Department</b>	<b>Department of Social Protection</b>		
Grant Programme	Community Employment Scheme		
Purpose of the Grant	To fund the employment of both CE participants and supervisors, and funding towards training and material costs.		
Term	Annual		
Total Grant	€262,514		
Grant taken to income in the year	€262,514		
Received in the financial year	€272,936 (includes €26,535 received in respect of prior year and advance of €31,503 not recouped before the year end)		
Expenditure	€262,514		
Grant deferred or due at financial year end	€21,614 net deferred (Deferred €44,707 and accrued income €23,093 at the year end)		
Restriction on use	CE salaries, materials and training costs.		
Tax Clearance	Yes		
<b>Government Department</b>	<b>Department of Social Protection</b>		
Grant Programme	Jobsplus & Employment Support Scheme		
Purpose of the Grant	To provide subsidy towards wages for certain qualifying employees		
Term	2023		
Total Grant	€19,180		
Grant taken to income in the year	€19,180		
Received in the financial year	€19,180		
Expenditure	€19,180		
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

for the financial year ended 31 December 2023

<b>Government Department</b>	<b>HSE</b>
Grant Programme	National Lottery
Purpose of the Grant	Service User Technology & Safety Initiative
Term	2020
Total Grant	€3,750 (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	€3,518
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.
<b>Government Department</b>	<b>Health Service Executive</b>
Grant Programme	Disability services
Purpose of the Grant	Services provided for disability and older persons
Term	2023
Total Grant	€2,018,499
Grant taken to income in the year	€2,018,499
Received in the financial year	€2,082,927 (includes €202,567 received re opening trade debtors and €76,800 re opening accrued income)
Funds accrued / deferred at the financial year end	€214,939 accrued (€188,272 in trade debtors, €26,667 in accrued income)
Restriction on use	Expenditure for services provided for disability and older persons
Tax clearance	Yes
<b>Government Department</b>	<b>HSE</b>
Grant Programme	National Lottery
Purpose of the Grant	Repurpose for furniture for Dale Centre
Term	2021
Total Grant	€3,750
Grant taken to income in the year	€Nil
Received in the financial year	€Nil
Expenditure	€Nil
Fund deferred at financial year end	€3,349
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.
<b>Government Department</b>	<b>HSE</b>
Grant Programme	Purchase of motor vehicles
Purpose of the Grant	2022-2023
Term	€69,960 (€11,370 included in opening deferred income)
Total Grant	€11,370 (capital grant)
Grant taken to income in the year	€Nil
Received in the financial year	€11,370 (used against capital assets)
Expenditure	€50,678
Fund deferred at the financial year end	Purchase of motor vehicles
Restriction on use	Yes
Tax clearance	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 2023

### 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  
€395 (also €6,192 related to capitalised assets)  
€Nil  
€6,587 (€6,192 of which was capitalised assets)  
€6,616  
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  
€Nil  
€7,000  
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  
€128 (also €5,380 related to capitalised assets)  
€6,000  
€5,508 (€5,380 of which was capitalised assets)  
€5,200  
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  
€39,600  
€Nil  
€39,600  
Funding to be spent as per the agreement budget set out in the agreement  
Yes

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

for the financial year ended 31 December 2023

### 13. 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.

### 14. Financial commitments

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

	2023	2022
	€	€
<b>Due:</b>		
Within one year	5,626	5,064
Between one and five years	11,195	7,014
In over five years	4,225	4,875
	<u>21,046</u>	<u>16,953</u>

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

### 15. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2023.

### 16. 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.

### 17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 31 May 2024.

**COUNTY ROSCOMMON DISABILITY SUPPORT GROUP COMPANY LIMITED BY GUARANTEE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023**

**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 2023

		2023	2022
	Schedule	€	As restated €
<b>Income</b>			
HSE funding		2,018,499	2,040,018
Other care services		52,775	63,518
Contributions and donations		4,450	9,074
Training courses		37,085	31,201
National lottery		523	-
Other small grants		1	6,493
Fundraising		3,532	1,794
Wage subsidy / Employment support scheme		7,409	6,224
Jobsplus		11,771	8,854
CE Scheme Income		262,514	337,846
Rent receivable		3,805	3,410
Other income		-	1,277
		<u>2,402,364</u>	<u>2,509,709</u>
Overhead expenses	1	<u>(2,454,252)</u>	<u>(2,562,754)</u>
		(51,888)	(53,045)
Miscellaneous income	2	<u>14,810</u>	<u>11,508</u>
<b>Net deficit</b>		<u><u>(37,078)</u></u>	<u><u>(41,537)</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 2023

	2023 €	2022 €
<b>Administration Expenses</b>		
Wages and salaries	1,882,648	2,001,466
Social welfare costs	165,040	170,060
Staff defined contribution pension costs	-	2,086
Staff training	11,526	12,593
Other staff costs	2,264	92,711
Staff retirement costs	74,567	-
Rent payable	650	650
Rates	62	82
Tutor fees	14,571	16,180
Service delivery costs	-	2,716
Insurance	41,131	45,827
Leasing of office equipment	5,320	4,510
Light and heat	16,612	12,839
Cleaning	4,613	3,409
Personal Protective Equipment expenses	40	1,735
Repairs and maintenance	11,600	18,343
Printing, postage and stationery	11,050	4,907
Advertising	6,023	3,400
Telephone	6,532	7,141
Computer costs	41,233	28,269
Motor expenses	15,253	16,432
Travelling and subsistence	35,903	25,901
Recreational activities	9,501	5,205
Legal and professional	1,359	-
Consultancy fees	12,505	7,153
Bank charges	560	457
Credit card charges	49	19
Bad debts	2,493	-
Doubtful debts	-	(75)
Hospitality	3,374	2,845
General expenses	9,908	9,199
Other Expenses CE Scheme	13,343	20,558
Landscaping, gardening, general maintenance and repairs	134	876
Waste management and refuse	1,032	-
Subscriptions	2,520	3,827
Auditor's remuneration	4,940	4,056
Depreciation of tangible assets	45,896	37,377
	<u>2,454,252</u>	<u>2,562,754</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 2023

	2023 €	2022 €
<b>Miscellaneous Income</b>		
Amortisation of government grants	14,485	11,508
Bank Interest	325	-
	<u>14,810</u>	<u>11,508</u>

