

Registration number 231700

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP COMPANY LIMITED BY GUARANTEE

(A company limited by guarantee not having a share capital)

DIRECTORS REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2018

CHY NUMBER: 11009

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

COMPANY INFORMATION

Directors	Fr Raymond Browne Martin Finan Agnes McKeogh Stephen McCormack Kevin Patrick McBrien Aidan Browne
Secretary	Martin Finan
Company Registration Number	231700
Registered Charity Number	20029166
CHY (Revenue) Number	11009
Registered Office	Resource Centre Derrane Roscommon
Auditors	Tom Carolan & Co Chartered Accountants & Registered Auditors 33 Austin Friars Street Mullingar Co Westmeath
Business Address	Resource Centre Derrane Roscommon
Bankers	Allied Irish Banks plc Church Street Roscommon

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

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COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

The directors present their report and the audited financial statements for the year ended 31 December 2018.

Principal activity and business review

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 directors are not expecting to make any significant changes in the nature of the business in the near future.

Results and dividends

The results for the year are set out on page 5.

The retained deficit for the financial year amounted to €80,517 (31 December 2017 €94,102 retained deficit).

Important events since the year end

There have not been any events since the balance sheet date which necessitate revision of the figures included in the financial statements.

Principal risks and uncertainties

In the opinion of the directors, the state of affairs of the company is satisfactory and there has been no material change since the balance sheet date.

The Directors of County Roscommon Disability Support Group CLG are aware of their statutory obligations in relation to providing a fair review of the company's development and performance. The directors are satisfied that the company faces no abnormal uncertainties or risks in the foreseeable future as it is solely involved in the day to day provision of services supporting people with disabilities.

Interest of Directors and Company Secretary

The company is limited by guarantee and does not have a share capital. Therefore the directors and secretary who served during the year did not have a beneficial interest in the company.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Section 281, Companies Act, 2014, regarding adequate accounting records are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

The accounting records of the company are maintained at Resource Centre, Derrane, Roscommon .

During the year the company contributed €14,607 to charities.

Auditors

The auditors, Tom Carolan & Co, 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 CLG

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

Directors' responsibilities

The directors are responsible for preparing the Annual 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" as issued by the the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland. 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 and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. 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.

Information provided to Auditors

The directors are aware, at the time of approval of the directors' report that:

- there is no relevant audit information of which the company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

On behalf of the board



Fr Raymond Browne
Director



Martin Finan
Director

10 May 2019

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

We have audited the financial statements of County Roscommon Disability Support Group CLG for the year ended 31 December 2018 which comprise the income and expenditure account, the balance sheet, the cashflow statement and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described in the statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and FRS 102, and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 2014. We also report to you whether in our opinion: adequate accounting records have been kept by the company and whether the information given in the Directors' Report is consistent with the financial statements. In addition, we state whether we have obtained all the information and explanations necessary for the purposes of our audit and whether the company's balance sheet and its profit and loss account are in agreement with the accounting records and returns.

We report to the members if, in our opinion, any information specified by law regarding directors' remuneration and directors' transactions is not disclosed and, where practicable, include such information in our report.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion on financial statements

In our opinion the financial statements give a true and fair view, in accordance with the relevant financial reporting framework, of the state of the company's affairs as at 31 December 2018 and of its deficit and cash flows for the year then ended and have been properly prepared in accordance with the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

We have obtained all the information and explanations that we consider necessary for the purposes of our audit. In our opinion, adequate accounting records have been kept by the company. The financial statements are in agreement with the accounting records.

In our opinion the information given in the directors' report is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the provisions of the Companies Act 2014 which require us to report to you if, in our opinion the disclosures of directors remuneration and transactions specified by law are not already made.



Tom Carolan - for and on behalf of;

Tom Carolan & Co
Chartered Accountants & Registered Auditors
33 Austin Friars Street
Mullingar
Co Westmeath

10 May 2019

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018

		2018	2017
	Notes	€	€
Income	2	1,940,771	1,677,549
Operating expenses		(2,021,878)	(1,774,132)
Operating deficit	3	(81,107)	(96,583)
Other interest receivable and similar income	4	590	2,481
Deficit of income over expenditure	10	(80,517)	(94,102)
		<u> </u>	<u> </u>

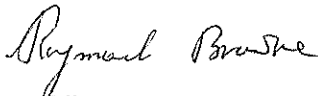
Continuing operations

The company engaged in the same principal activity for the above two financial years.

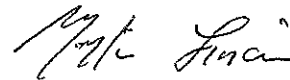
Total recognised gains or losses

There are no recognised gains or losses other than the surplus or deficit for the above two financial years.

On behalf of the board



Fr Raymond Browne
Director



Martin Finan
Director

10 May 2019

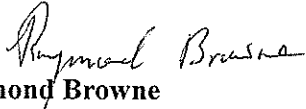
The notes on pages 8 to 13 form an integral part of these financial statements.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

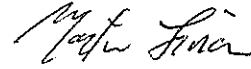
BALANCE SHEET
AS AT 31 DECEMBER 2018

	Notes	2018		2017	
		€	€	€	€
Fixed assets					
Tangible assets	7		249,855		192,403
Current assets					
Debtors	8	254,281		233,773	
Cash at bank and in hand		910,761		1,031,891	
		1,165,042		1,265,664	
Creditors: amounts falling due within one year	9	(184,594)		(147,247)	
Net current assets			980,448		1,118,417
Net assets			1,230,303		1,310,820
Capital and reserves					
Income and expenditure account	10		1,230,303		1,310,820
Members funds	11		1,230,303		1,310,820

On behalf of the board



Fr Raymond Browne
Director



Martin Finan
Director

10 May 2019

The notes on pages 8 to 13 form an integral part of these financial statements.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	2018 €	2017 €
Reconciliation of operating deficit to net cash outflow from operating activities			
Operating deficit		(81,107)	(96,583)
Depreciation		26,988	24,405
(Increase) in debtors		(20,508)	(5,146)
Increase in creditors		37,347	(6,895)
Net cash outflow from operating activities		<u>(37,280)</u>	<u>(84,219)</u>
Cash flow statement			
Net cash outflow from operating activities		(37,280)	(84,219)
Returns on investments and servicing of finance	14	590	2,481
Capital expenditure	14	(84,440)	-
Decrease in cash in the year		<u>(121,130)</u>	<u>(81,738)</u>
Reconciliation of net cash flow to movement in net debt (Note 15)			
Decrease in cash in the year		(121,130)	(81,738)
Net funds at 1 January 2018		1,031,891	1,113,629
Net funds at 31 December 2018		<u>910,761</u>	<u>1,031,891</u>

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. 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 as issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

Income

Income represents the total value of funds received during the year.

Tangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	4 % Reducing balance
Bus	-	15% Straight line
Computer phone system		20% Straight line
Aids and appliances	-	Fully depreciated
Office Equipment	-	12.5% Reducing balance
Fixtures, fittings		

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

Taxation

County Roscommon Disability Support Group CLG has charitable status and is exempt from corporation tax. Its charitable exemption number is CHY11009.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

2. **Income**

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in Ireland.

	2018	2017
	€	€
Class of business		
HSE Funding 2017	1,605,967	1,356,173
Management Fees/Charges	185,190	-
Fundraising	16,226	32,856
Contributions	62,138	1,040
Other Income	3,619	1,213
Rent Receivable	-	990
Training Courses	39,485	34,188
National Lottery	5,000	7,000
Other Small Grants	11,950	1,210
Other Care Services	11,196	20,542
DSP Job Plus	-	15,786
Care Group West	-	202,751
Municipal Grant	-	3,800
	<u>1,940,771</u>	<u>1,677,549</u>

County Roscommon Disability Support Group CLG received grants of €1,605,967 during the year ended 31 December 2018. The company also received funding of €- from POBAL during the year.

All grants and funding received were used specifically for the relevant programme and all funds received during the year were spent on the programme.

3. **Operating deficit**

2018	2017
€	€

Operating deficit is stated after charging:

Depreciation and other amounts written off tangible assets	26,988	24,405
Auditors' remuneration	3,408	3,340
	<u>30,396</u>	<u>27,745</u>

4. **Interest receivable and similar income**

2018	2017
€	€

Bank interest received	<u>590</u>	<u>2,481</u>
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COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

5. Employees

Number of employees

The average monthly numbers of employees
(including the directors) during the year were:

	2018	2017
General staff (best estimate)	<u>130</u>	<u>129</u>

Employment costs

	2018	2017
	€	€

Wages and salaries	1,495,969	1,411,708
Employer's PRSI	128,685	125,737
Other pension costs (Employer's contribution of €5,071)	<u>6,148</u>	<u>8,289</u>
	<u>1,630,802</u>	<u>1,545,734</u>

6. Pension costs

The full details of the pension scheme are shown here in this paragraph. Pension costs amounted to €6,148 which includes employer's contribution of €5,071. (2017 - €8,289 including employer's contribution of €5,417). There are no pension contributions outstanding or prepaid at the year end.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

7. Tangible fixed assets	Computer / Phone / Aids & Equipment / Security / Equipment /						Total
	Building	Bus	System	appliances	system	Sensory Gardens	
	€	€	€	€	€	€	€
Cost							
At 1 January 2018	180,526	72,692	51,343	114,872	71,669	19,894	510,996
Additions	28,776	46,573	-	-	9,091	-	84,440
At 31 December 2018	<u>209,302</u>	<u>119,265</u>	<u>51,343</u>	<u>114,872</u>	<u>80,760</u>	<u>19,894</u>	<u>595,436</u>
Depreciation							
At 1 January 2018	47,630	68,478	50,446	114,872	35,605	1,562	318,593
Charge for the year	6,167	11,200	895	-	8,726	-	26,988
At 31 December 2018	<u>53,797</u>	<u>79,678</u>	<u>51,341</u>	<u>114,872</u>	<u>44,331</u>	<u>1,562</u>	<u>345,581</u>
Net book values							
At 31 December 2018	<u>155,505</u>	<u>39,587</u>	<u>2</u>	<u>-</u>	<u>36,429</u>	<u>18,332</u>	<u>249,855</u>
At 31 December 2017	<u>132,896</u>	<u>4,214</u>	<u>897</u>	<u>-</u>	<u>36,064</u>	<u>18,332</u>	<u>192,403</u>

8. Debtors	2018	2017
	€	€
Trade debtors	<u>254,281</u>	<u>233,773</u>

9. Creditors: amounts falling due within one year	2018	2017
	€	€
Creditors and accruals	28,980	4,890
PAYE and social welfare	148,436	15,143
Accruals	7,178	127,214
	<u>184,594</u>	<u>147,247</u>

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

10. Equity Reserves

	2018	2017
	€	€
At 1 January 2018	1,310,820	1,404,922
Deficit for the year	<u>(80,517)</u>	<u>(94,102)</u>
At 31 December 2018	<u><u>1,230,303</u></u>	<u><u>1,310,820</u></u>

11. Reconciliation of movements in members' funds

	2018	2017
	€	€
Deficit for the year	(80,517)	(94,102)
Opening members' funds	<u>1,310,820</u>	<u>1,404,922</u>
Closing members' funds	<u><u>1,230,303</u></u>	<u><u>1,310,820</u></u>

12. Controlling interest

The company is owned and controlled by its members. It is the members responsibility to elect management to look after the affairs of the company.

13. Company Status

County Roscommon Disability Support Group CLG is a company limited by guarantee and does not have a share capital. The liability of each member, in the event of the company being wound up, is an amount not exceeding €1.

14. Gross cash flows

	2018	2017
	€	€
Returns on investments and servicing of finance		
Interest received	<u>590</u>	<u>2,481</u>
Capital expenditure		
Payments to acquire tangible assets	<u><u>(84,440)</u></u>	<u><u>-</u></u>

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP CLG

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

15. Analysis of changes in net liquid funds

	Opening balance	Cash flows	Closing balance
	€	€	€
Cash at bank and in hand	1,031,891	(121,130)	910,761
Net funds	<u>1,031,891</u>	<u>(121,130)</u>	<u>910,761</u>

16. Approval of financial statements

The financial statements were approved by the Board and authorised for issue on 10 May 2019.