

County Roscommon Disability Support Group Company Limited by Guarantee

Annual Report and Financial Statements

for the financial year ended 31 December 2019

**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	Fr Raymond Browne Martin Finan Agnes McKeogh (Resigned 20 September 2019) Stephen McCormack Kevin Patrick McBrien Aidan Browne Jim Ganly (Appointed 27 March 2019) Margaret Treacy (Appointed 27 March 2019)
Company Secretary	Martin Finan
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

County Roscommon Disability Support Group Company Limited by Guarantee

DIRECTORS' REPORT

for the financial year ended 31 December 2019

The directors present their report and the audited financial statements for the financial year ended 31 December 2019.

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 2019.

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €14,159 (2018 - €(73,801)).

At the end of the financial year, the company has assets of €1,506,901 (2018 - €1,457,249) and liabilities of €222,263 (2018 - €186,770). The net assets of the company have increased by €14,159.

Directors and Secretary

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

Fr Raymond Browne
Martin Finan
Agnes McKeogh (Resigned 20 September 2019)
Stephen McCormack
Kevin Patrick McBrien
Aidan Browne
Jim Ganly (Appointed 27 March 2019)
Margaret Treacy (Appointed 27 March 2019)

The secretary who served throughout the financial year was Martin Finan.

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 caused a significant economic impact across all sectors in 2020. 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. The 2018 HSE Tender for Older Persons due to expire in 2020 has been automatically renewed until December 2022.

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

Auditors

Paul Foxe & Co., (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.

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

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

for the financial year ended 31 December 2019

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

30 July 2020



Martin Finan
Director

30 July 2020

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

for the financial year ended 31 December 2019

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.

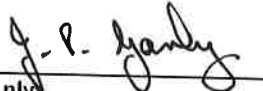
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined 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.

In so far as the directors are aware:

- 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

30 July 2020



Martin Finan
Director

30 July 2020

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 2019 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds and the related notes to the financial statements, including a 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", 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 2019 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described 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 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

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

In connection with our audit of the financial statements, 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 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

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, 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
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider 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. The financial statements are in agreement with the accounting records.

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 disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they 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, as 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 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

30 July 2020

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.

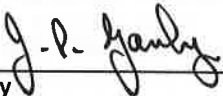
County Roscommon Disability Support Group Company Limited by Guarantee
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2019


	Notes	2019 €	2018 € as restated
Income		2,270,032	2,212,976
Expenditure		(2,255,964)	(2,287,367)
Surplus/(deficit) before interest		14,068	(74,391)
Interest receivable and similar income		91	590
Surplus/(deficit) for the financial year		14,159	(73,801)

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

Approved by the board on 30 July 2020 and signed on its behalf by:



Jim Ganly
 Director



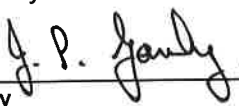
Martin Finan
 Director

County Roscommon Disability Support Group Company Limited by Guarantee
BALANCE SHEET

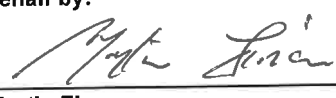
as at 31 December 2019

	Notes	2019 €	2018 € as restated
Fixed Assets			
Tangible assets	8	<u>287,457</u>	<u>249,855</u>
Current Assets			
Debtors	9	235,054	277,694
Cash and cash equivalents		<u>984,390</u>	<u>929,700</u>
		<u>1,219,444</u>	<u>1,207,394</u>
Creditors: Amounts falling due within one year	10	<u>(215,288)</u>	<u>(186,770)</u>
Net Current Assets		<u>1,004,156</u>	<u>1,020,624</u>
Total Assets less Current Liabilities		<u>1,291,613</u>	<u>1,270,479</u>
Amounts falling due after more than one year	11	<u>(6,975)</u>	<u>-</u>
Net Assets		<u><u>1,284,638</u></u>	<u><u>1,270,479</u></u>
Reserves			
Income and expenditure account		<u>1,284,638</u>	<u>1,270,479</u>
Equity attributable to owners of the company		<u><u>1,284,638</u></u>	<u><u>1,270,479</u></u>

Approved by the board on 30 July 2020 and signed on its behalf by:



 Jim Ganly
 Director



 Martin Finan
 Director

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

as at 31 December 2019

	Retained surplus	Total
	€	€
At 1 January 2018		
as previously stated	1,310,820	1,310,820
Prior financial year error correction (Note 7)	33,460	33,460
	<u>1,344,280</u>	<u>1,344,280</u>
At 1 January 2018	1,344,280	1,344,280
Deficit for the financial year	(73,801)	(73,801)
	<u>1,270,479</u>	<u>1,270,479</u>
At 31 December 2018		
as previously stated	1,230,303	1,230,303
Prior financial year error correction (Note 7)	40,176	40,176
At 31 December 2018	1,270,479	1,270,479
Surplus for the financial year	14,159	14,159
	<u>1,284,638</u>	<u>1,284,638</u>
At 31 December 2019	<u>1,284,638</u>	<u>1,284,638</u>

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

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 2019 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.

Income

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

Tangible fixed assets and depreciation

Tangible fixed 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 fixed 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.

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.

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

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

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

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

4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

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

5. OPERATING SURPLUS/(DEFICIT)

	2019	2018
	€	€
Operating surplus/(deficit) is stated after charging/(crediting):		
Depreciation of tangible fixed assets	25,584	26,988
Surplus on disposal of tangible fixed assets	(12,500)	-
	<u>13,084</u>	<u>26,988</u>

6. EMPLOYEES

The average monthly number of employees, including directors, during the financial year was 143, (2018 - 159).

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period were in excess of €60,000 were: Nil (2018: Nil).

Total employer pension contributions for the year ended 31 December 2019 were €3,339.

	2019	2018
	Number	Number
General Staff	<u>143</u>	<u>159</u>

7. PRIOR FINANCIAL YEAR ADJUSTMENT

Community Employment Scheme

The company is the sponsor for a Community Employment (CE) Scheme run from the premises in Derrane. The CE Scheme was reported separately in previous years but as the Scheme sponsor, the assets, liabilities, income and expenditure must be included in the company accounts. The accounts have been restated to account for this. The Scheme income, expenditure, bank, debtor and creditor balances for 2018 have been included and the reserves figure brought forward as at 1 January 2018 has been adjusted accordingly. The reserves figure brought forward as at 1 January 2018 was credited by €33,460.

Income and expense recharges

Income and expenditure in the prior year were overstated by an equal amount of €177,474 due to internal recharges. The comparatives have been restated to correct this. There is no effect on the reserves figure brought forward as at 1 January 2018 as a result of this.

County Roscommon Disability Support Group Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

8. TANGIBLE FIXED ASSETS

	Buildings & grounds	Aids & activities equipment	Fixtures, fittings and equipment	Motor vehicles	Computer & phone system	Total
	€	€	€	€	€	€
Cost						
At 1 January 2019	229,196	114,872	80,760	119,265	51,343	595,436
Additions	25,066	3,101	1,422	23,950	9,647	63,186
Disposals	-	-	-	(72,692)	-	(72,692)
At 31 December 2019	254,262	117,973	82,182	70,523	60,990	585,930
Depreciation						
At 1 January 2019	55,359	114,872	44,331	79,678	51,341	345,581
Charge for the financial year	7,956	387	4,732	10,578	1,931	25,584
On disposals	-	-	-	(72,692)	-	(72,692)
At 31 December 2019	63,315	115,259	49,063	17,564	53,272	298,473
Net book value						
At 31 December 2019	190,947	2,714	33,119	52,959	7,718	287,457
At 31 December 2018	173,837	-	36,429	39,587	2	249,855

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 2019

9. DEBTORS		2019	2018
		€	€
Trade debtors		203,574	254,281
Prepayments		9,669	-
Accrued income		21,811	23,413
		<u>235,054</u>	<u>277,694</u>
10. CREDITORS		2019	2018
Amounts falling due within one year		€	€
Trade creditors		12,284	28,980
Taxation		61,948	32,236
Other creditors		122,419	118,376
Pension accrual		278	-
Accruals		11,435	7,178
Deferred Income		6,924	-
		<u>215,288</u>	<u>186,770</u>
11. CREDITORS		2019	2018
Amounts falling due after more than one year		€	€
Government grants (Note 12)		6,975	-
		<u>6,975</u>	<u>-</u>
12. GOVERNMENT GRANTS DEFERRED		2019	2018
		€	€
Capital grants received and receivable			
Increase in financial year		8,400	-
		<u>8,400</u>	<u>-</u>
Amortisation			
Amortised in financial year		(1,425)	-
		<u>(1,425)</u>	<u>-</u>
Net book value			
At 31 December 2019		6,975	-
		<u>6,975</u>	<u>-</u>
13. State Funding			
Government Department			
Grant Programme			
Purpose of the Grant			
Term			
Total Fund			
Expenditure			
Fund due at financial year end			
Received in the financial year			
Capital Grant			
Restriction on use			
Tax Clearance			
	Department of Employment Affairs & Social Protection		
	Community Employment Scheme		
	To fund the employment of both CE participants and supervisors, and funding towards training and material costs.		
	Annual		
	€398,272		
	€398,272		
	€21,811		
	€399,873 (includes €23,412 received in respect of prior year)		
	Nil		
	CE salaries, materials and training costs.		
	Yes		

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

for the financial year ended 31 December 2019

Government Department	Department of Employment Affairs & Social Protection
Grant Programme	Jobsplus & Employment Support Scheme
Purpose of the Grant	To provide subsidy towards wages for certain qualifying employees
Term	2019
Total Fund	€16,621
Expenditure	€16,621
Fund deferred or due at financial year end	Nil
Received in the financial year	€16,621
Capital Grant	Nil
Restriction on use	Wages for certain qualifying employees
Tax Clearance	Yes
Government Department	HSE
Grant Programme	Service Reform Fund
Purpose of the Grant	Funding for staff to complete training courses in supported self directed living (SSDL).
Term	2019
Total Fund	€8,750
Expenditure	€3,826
Fund deferred at financial year end	€4,924
Received in the financial year	€8,750
Capital Grant	Nil
Restriction on Use	SSDL training costs
Tax Clearance	Yes
Government Department	HSE
Grant Programme	National Lottery
Purpose of the Grant	Purchase of computer equipment
Term	2019
Total Fund	€5,000
Expenditure	€5,000
Fund deferred at financial year end	€4,000
Received in the financial year	€5,000
Capital Grant	Yes
Restriction on Use	Purchase computers
Tax Clearance	Yes
Government Department	HSE
Grant Programme	National Lottery
Purpose of the Grant	Self Management Programme
Term	2019
Total Fund	€2,000
Expenditure	Nil
Fund deferred at financial year end	€2,000
Received in the financial year	€2,000
Capital Grant	Nil
Restriction on Use	Programme running costs
Tax Clearance	Yes

14. STATUS

The liability of the members is limited.

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

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

continued

for the financial year ended 31 December 2019

15. FINANCIAL COMMITMENTS

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

	2019	2018
	€	€
Due:		
Within one year	4,679	-
Between one and five years	17,920	-
	<u>22,599</u>	<u>-</u>

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

16. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2019.

17. POST-BALANCE SHEET EVENTS

The COVID-19 Pandemic has caused a significant economic impact across all sectors in 2020. 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. The 2018 HSE Tender for Older Persons due to expire in 2020 has been automatically renewed until December 2022.

18. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 30 July 2020.

COUNTY ROSCOMMON DISABILITY SUPPORT GROUP COMPANY LIMITED BY GUARANTEE

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

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 2019

	Schedule	2019 €	2018 €
Income			
HSE funding		1,577,838	1,605,967
Other care services		190,368	11,196
Contributions		11,684	62,138
Training courses		32,161	33,695
National lottery		1,000	5,000
Other small grants		9,985	11,950
Fundraising		20,026	16,226
Management fees/ charges		1,745	3,446
Wage subsidy/ Employment support scheme		5,788	-
Jobsplus		10,833	-
CE Scheme Income		398,272	455,469
Rent receivable		4,921	4,270
Other income		5,411	3,619
		<u>2,270,032</u>	<u>2,212,976</u>
Overhead expenses	1	<u>(2,255,964)</u>	<u>(2,287,367)</u>
		14,068	(74,391)
Miscellaneous income	2	<u>91</u>	<u>590</u>
Net surplus/(deficit)		<u><u>14,159</u></u>	<u><u>(73,801)</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 2019

	2019	2018
	€	€
Administration Expenses		
Wages and salaries	1,889,579	1,904,878
Social welfare costs	146,979	139,032
Staff defined contribution pension costs	3,339	6,148
Staff training	7,736	6,508
Tutor Fees	17,560	21,400
Rent payable	650	1,024
Rates	484	306
Service delivery costs	13,775	14,579
Insurance	19,767	20,511
Leasing of office equipment	935	894
Light and heat	8,492	6,223
Cleaning	1,846	-
PPE	1,958	4,817
Repairs and maintenance	17,759	11,040
Printing, postage and stationery	7,675	8,443
Advertising	6,939	2,668
Telephone	8,368	10,039
Computer costs	12,567	13,800
Motor expenses	11,233	26,435
Travelling and entertainment	13,237	7,422
Recreational activities	2,324	1,215
Consultancy fees	11,118	6,408
Bank charges	598	477
Hospitality	12,587	11,132
Staff welfare	608	613
General expenses	1,204	3,733
Other Expenses CE Scheme	14,365	23,708
Landscaping, gardening, general maintenance and repairs	799	975
Waste management and refuse	639	-
Subscriptions	2,840	2,543
Profits/losses on disposal of tangibles	(12,500)	-
Auditor's remuneration	4,920	3,408
Depreciation of tangible fixed assets	25,584	26,988
	<u>2,255,964</u>	<u>2,287,367</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 2019

	2019	2018
	€	€
Miscellaneous Income		
Bank Interest	<u>91</u>	<u>590</u>