

Company Number: 63566

County Roscommon Association Supporting People with Special Needs
Directors' Report and Unaudited Financial Statements
for the financial year ended 31 December 2025

County Roscommon Association Supporting People with Special Needs

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County Roscommon Association Supporting People with Special Needs DIRECTORS AND OTHER INFORMATION

| | |
|---|--|
| Directors | Anna Rogerson Marie Baggott Mary Leyden Marion O'Connor |
| Company Secretary | Eileen Brennan |
| Company Number | 63566 |
| Charity Number | 20016357 |
| Registered Office and Business Address | Ivy House Knockroe Castlerea Roscommon |
| Accountants | Crean & Co Lanesboro St Roscommon |
| Bankers | Bank of Ireland Mountbellew Galway Republic of Ireland |

County Roscommon Association Supporting People with Special Needs DIRECTORS' REPORT

for the financial year ended 31 December 2025

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

The Company is limited by guarantee not having a share capital.

There has been no significant change in these activities during the financial year ended 31 December 2025.

Financial Results

The deficit for the financial year after providing for depreciation amounted to €(42,048) (2024 - €(23,301)).

At the end of the financial year, the company has assets of €812,474 (2024 - €854,522) and liabilities of €1,900 (2024 - €1,900). The net assets of the company have decreased by €(42,048).

Directors and Secretary

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

Anna Rogerson
Marie Baggott
Mary Leyden
Marion O'Connor

The secretary who served throughout the financial year was Eileen Brennan.

There were no changes in shareholdings between 31 December 2025 and the date of signing the financial statements.

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

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

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 Ivy House, Knockroe, Castlerea, Roscommon.

Signed on behalf of the board

Marion O'Connor
Director

Marie Baggott
Director

13 March 2026

County Roscommon Association Supporting People with Special Needs DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014. 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.

**County Roscommon Association Supporting People with Special Needs
ACCOUNTANTS REPORT
to the Board of Directors on the Compilation of the unaudited financial statements
of County Roscommon Association Supporting People with Special Needs
for the financial year ended 31 December 2025**

In accordance with the engagement letter dated 13 March 2026 and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 December 2025 as set out on pages 7 to 13 which comprise the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes from the company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of County Roscommon Association Supporting People with Special Needs, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by and have complied with the relevant ethical guidance laid down by relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet for the year ended 31 December 2025 your duty to ensure that County Roscommon Association Supporting People with Special Needs has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of County Roscommon Association Supporting People with Special Needs. You consider that County Roscommon Association Supporting People with Special Needs is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of County Roscommon Association Supporting People with Special Needs. For this reason, we have not verified the adequacy, accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

CREAN & CO
Lanesboro St
Roscommon

13 March 2026

County Roscommon Association Supporting People with Special Needs INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2025

| | Notes | 2025 € | 2024 € |
|--------------------------------|-------|-----------|-----------|
| Income | | 13,957 | 16,309 |
| Expenditure | | (56,005) | (39,610) |
| Deficit for the financial year | | (42,048) | (23,301) |
| Total comprehensive income | | (42,048) | (23,301) |

County Roscommon Association Supporting People with Special Needs

BALANCE SHEET

as at 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|-------|-----------------------|-----------------------|
| Fixed Assets | | | |
| Tangible assets | 6 | <u>597,696</u> | <u>749,220</u> |
| Current Assets | | | |
| Debtors | 7 | 115,000 | - |
| Cash and cash equivalents | | <u>99,778</u> | <u>105,302</u> |
| | | <u>214,778</u> | <u>105,302</u> |
| Creditors: amounts falling due within one year | 9 | <u>(1,900)</u> | <u>(1,900)</u> |
| Net Current Assets | | <u>212,878</u> | <u>103,402</u> |
| Total Assets less Current Liabilities | | <u><u>810,574</u></u> | <u><u>852,622</u></u> |
| Reserves | | | |
| Income and expenditure account | | <u>810,574</u> | <u>852,622</u> |
| Equity attributable to owners of the company | | <u><u>810,574</u></u> | <u><u>852,622</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.

We as Directors of County Roscommon Association Supporting People with Special Needs, state that -

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the members of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the board on 13 March 2026 and signed on its behalf by:

Marion O'Connor
Director

Marie Baggott
Director

County Roscommon Association Supporting People with Special Needs RECONCILIATION OF MEMBERS' FUNDS

as at 31 December 2025

| | Retained surplus | Total |
|--------------------------------|-----------------------------|----------------|
| | € | € |
| At 1 January 2024 | 875,923 | 875,923 |
| Deficit for the financial year | (23,301) | (23,301) |
| At 31 December 2024 | 852,622 | 852,622 |
| Deficit for the financial year | (42,048) | (42,048) |
| At 31 December 2025 | 810,574 | 810,574 |

County Roscommon Association Supporting People with Special Needs

CASH FLOW STATEMENT

for the financial year ended 31 December 2025

| | Notes | 2025 € | 2024 € |
|---|----------|----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Deficit for the financial year | | (42,048) | (23,301) |
| Adjustments for: | | | |
| Depreciation | | 20,438 | 21,068 |
| Surplus/deficit on disposal of tangible assets | | (115,122) | - |
| | | <u>(136,732)</u> | <u>(2,233)</u> |
| Movements in working capital: | | | |
| Movement in debtors | | (115,000) | - |
| | | <u>(251,732)</u> | <u>(2,233)</u> |
| Cash flows from investing activities | | | |
| Receipts from sales of tangible assets | | 246,208 | - |
| | | <u>246,208</u> | <u>-</u> |
| Net decrease in cash and cash equivalents | | (5,524) | (2,233) |
| Cash and cash equivalents at beginning of financial year | | 105,302 | 107,535 |
| | | <u>105,302</u> | <u>107,535</u> |
| Cash and cash equivalents at end of financial year | 8 | 99,778 | 105,302 |
| | | <u><u>99,778</u></u> | <u><u>105,302</u></u> |

County Roscommon Association Supporting People with Special Needs

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

1. General Information

County Roscommon Association Supporting People with Special Needs is a company limited by guarantee incorporated in Ireland. The registered office of the company is Ivy House, Knockroe, Castlerea, Roscommon which is also the principal place of business of the company. 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 year ended 31 December 2025 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. 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

Turnover comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

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:

| | | |
|----------------------------------|---|-------------------|
| Land and buildings freehold | - | 4% Straight line |
| Fixtures, fittings and equipment | - | 15% 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.

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.

Taxation

As a registered charity, this company is exempt from taxation.

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.

County Roscommon Association Supporting People with Special Needs NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

| | | |
|--|------------------------------------|-----------------------------|
| 4. Operating deficit | 2025 | 2024 |
| | € | € |
| Operating deficit is stated after charging/(crediting): | | |
| Depreciation of tangible assets | 20,438 | 21,068 |
| Surplus on disposal of tangible assets | (115,122) | - |
| | <u> </u> | <u> </u> |
| 5. Employees | | |
| The average monthly number of employees, including directors, during the financial year was 0, (2024 - 0). | | |
| 6. Tangible assets | | |
| | Land and buildings freehold | Total |
| | € | € |
| Cost | | |
| At 1 January 2025 | 1,053,403 | 1,053,403 |
| Disposals | (188,945) | (188,945) |
| | <u> </u> | <u> </u> |
| At 31 December 2025 | 864,458 | 864,458 |
| | <u> </u> | <u> </u> |
| Depreciation | | |
| At 1 January 2025 | 283,115 | 304,183 |
| Charge for the financial year | 20,438 | 20,438 |
| On disposals | (57,859) | (57,859) |
| | <u> </u> | <u> </u> |
| At 31 December 2025 | 245,694 | 266,762 |
| | <u> </u> | <u> </u> |
| Net book value | | |
| At 31 December 2025 | 618,764 | 597,696 |
| | <u> </u> | <u> </u> |
| At 31 December 2024 | 770,288 | 749,220 |
| | <u> </u> | <u> </u> |
| 7. Debtors | 2025 | 2024 |
| | € | € |
| Prepayments | 115,000 | - |
| | <u> </u> | <u> </u> |
| 8. Cash and cash equivalents | 2025 | 2024 |
| | € | € |
| Cash and bank balances | 99,778 | 105,302 |
| | <u> </u> | <u> </u> |
| 9. Creditors | 2025 | 2024 |
| Amounts falling due within one year | € | € |
| Accruals | 1,900 | 1,900 |
| | <u> </u> | <u> </u> |
| 10. 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 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 € 2.

County Roscommon Association Supporting People with Special Needs

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

11. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

12. Post-Balance Sheet Events

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

13. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 13 March 2026.