

Company Number: 415681

Longford Special Needs Carers CLG
Annual Report and Financial Statements
for the financial year ended 22 June 2025

Longford Special Needs Carers CLG

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Longford Special Needs Carers CLG
DIRECTORS AND OTHER INFORMATION

Directors

Derek Scanlon (Resigned 15 July 2024)
James Morgan (Resigned 26 July 2024)
Niall Dowler
Bernadette Nelson
Niamh Donlon
Francis McEvoy
Martina Fitzpatrick
Fiona Devine (Appointed 4 July 2024)
Angela Cunningham (Appointed 24 July 2024)

Company Secretary

Bernadette Nelson

Company Number

415681

Registered Office and Business Address

No. 5 The Berkley
The Courtyard
Newtownforbes
Longford
N39 C6P3

Auditors

O'Boyle & Co.
Chartered Accountants and Statutory Audit Firm
Church Street
Longford
N39 HR91

Bankers

AIB Bank
58 Main Street
Longford

Longford Special Needs Carers CLG

DIRECTORS' REPORT

for the financial year ended 22 June 2025

The directors present their report and the audited financial statements for the financial year ended 22 June 2025.

Principal Activity

The principal activity of the company is to run a community employment scheme and provide staff relief to companies who are engaged in the provision of care for persons with special needs/intellectual disabilities.

There has been no significant change in these activities during the financial year ended 22 June 2025. The directors' mission for the company is to continue to provide this principal activity. The achievement of this mission will not involve the directors' changing significantly the activity and operation of the company in the foreseeable future.

Financial Results

The surplus for the financial year amounted to €0 (2024 - €500).

At the end of the financial year, the company has assets of €40,427 (2024 - €40,058) and liabilities of €39,578 (2024 - €39,209). The net assets of the company have decreased by €0.

Directors and Secretary

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

Derek Scanlon (Resigned 15 July 2024)
James Morgan (Resigned 26 July 2024)
Niall Dowler
Bernadette Nelson
Niamh Donlon
Francis McEvoy
Martina Fitzpatrick
Fiona Devine (Appointed 4 July 2024)
Angela Cunningham (Appointed 24 July 2024)

The secretary who served throughout the financial year was Bernadette Nelson.

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

All directors service in a voluntary capacity.

In accordance with the constitution of the company, 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.

Auditors

The auditors, O'Boyle & Co., (Chartered Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Longford Special Needs Carers CLG
DIRECTORS' REPORT
for the financial year ended 22 June 2025

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 No. 5 The Berkley, The Courtyard, Newtownforbes, Longford, N39 C6P3.

Signed on behalf of the board



Fiona Devine
Director

3 December 2025



Bernadette Nelson
Director

3 December 2025

Longford Special Needs Carers CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 22 June 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.

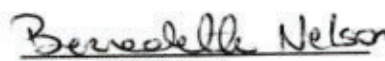
The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined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

Signed on behalf of the board



Fiona Devine
Director

3 December 2025



Bernadette Nelson
Director

3 December 2025

INDEPENDENT AUDITOR'S REPORT

to the Members of Longford Special Needs Carers CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Longford Special Needs Carers CLG ('the company') for the financial year ended 22 June 2025 which comprise the Income and Expenditure Account, the Balance Sheet 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 22 June 2025 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 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 5 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of Longford Special Needs Carers CLG

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.



Eoin O'Boyle
for and on behalf of
O'BOYLE & CO.

Chartered Accountants and Statutory Audit Firm
Church Street
Longford
N39 HR91

3 December 2025

Longford Special Needs Carers CLG

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.

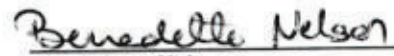
Longford Special Needs Carers CLG
INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 22 June 2025

	Notes	2025 €	2024 €
Income		224,630	219,584
Expenditure		<u>(224,630)</u>	<u>(219,084)</u>
Surplus before tax		-	500
Tax on surplus		<u>-</u>	<u>-</u>
Surplus for the financial year		-	500
Retained surplus brought forward		<u>849</u>	<u>349</u>
Retained surplus carried forward		<u><u>849</u></u>	<u><u>849</u></u>

Approved by the board on 3 December 2025 and signed on its behalf by:



Fiona Devine
Director



Bernadette Nelson
Director

Longford Special Needs Carers CLG


BALANCE SHEET

as at 22 June 2025

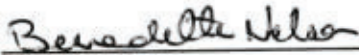
	Notes	2025 €	2024 €
Current Assets			
Debtors	8	23,073	23,296
Cash and cash equivalents		17,354	16,762
		<u>40,427</u>	<u>40,058</u>
Creditors: amounts falling due within one year	9	<u>(39,578)</u>	<u>(39,209)</u>
Net Current Assets		<u>849</u>	<u>849</u>
Total Assets less Current Liabilities		<u>849</u>	<u>849</u>
Reserves			
Income and expenditure account		<u>849</u>	<u>849</u>
Members' Funds		<u>849</u>	<u>849</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 3 December 2025 and signed on its behalf by:



 Fiona Devine
 Director



 Bernadette Nelson
 Director

Longford Special Needs Carers CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 22 June 2025

1. General Information

These financial statements comprising the Income and Expenditure Account, the Balance Sheet and the related notes constitute the individual financial statements of Longford Special Needs Carers CLG for the year ended 22 June 2025.

Longford Special Needs Carers CLG is a company limited by guarantee incorporated in Ireland. The registered number of the company is 415681. The registered office is No. 5, The Berkley, The Courtyard, Newtownforbes, Co. Longford, which is also the principal place of business of the company. The nature of the company's services and its principal activities as set out in the Directors' Report is to run a community employment scheme and provide staff relief to companies who are engaged in the provision of care for persons with special needs/intellectual disabilities.

The financial statements have been presented in the Euro currency (€) 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 22 June 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 modified to include certain items at fair value. 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 represents income from the Department of Employment Affairs and Social Protection as reimbursement of cost already incurred in running the local community employment scheme in Longford and income from sponsors who benefit from the provision of staff relief provided by the community employment scheme.

Income is only recognised when all of the following criteria are met:

- Entitlement – control over the rights or other access to the economic benefit has passed to the company.
- Probable – it is more likely than not that the economic benefits associated with the transaction or gift will flow to the company.
- Measurement – the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Government Grants

Grants are recognised at fair value of the asset receivable using the accruals model as permitted by FRS 102 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 income and expenditure account over the expected useful life of the related assets, by equal annual instalments.

Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

Expenditure

All expenditure is recognised in the Profit and Loss Account on the accruals basis.

Longford Special Needs Carers CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 22 June 2025

Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such an indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the Balance Sheet bank overdrafts are shown within Creditors.

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

Short term employee benefits

Short term employee benefits, including holiday pay, are recognised as an expense in the period in which employees have become entitled as a result of service rendered to the company.

Other benefits

Once-off termination payments that are not required by contract, legislation or other obligations or commitments, are recognised in the financial year in which they become payable.

Taxation

The company is registered as a company limited by guarantee under the Companies Act 2014 and is not established for the profit or gain of its members. The company operates solely for the benefit of the local community by operating a community employment scheme in Longford. All of the income of the company is comprised of grant funding by the Department of Employment Affairs and Social Protection under the Community Employment Scheme and other contributions from sponsors who uses the services of the company.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account.

3. Significant accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates

Longford Special Needs Carers CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 22 June 2025

will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Going Concern

The directors have assessed the company's financial position for a period of at least twelve months from the date of the approval of the financial statements and, based on their assessment, there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis (note 4).

4. Going concern

The financial statements are prepared on a going concern basis, which assumes that the company will continue in operational existence for the foreseeable future.

As described in the directors' report, the company runs a community employment scheme and provides staff relief to companies engaged in the provision of care for persons with special needs/intellectual disabilities. These activities are largely financed by the receipt of grant aid from the Department of Employment Affairs and Social Protection. In the year ended 22 June 2025 this grant aid amounted to €210,926, which equated to 94% of the company's total income. Other income of the company comprised of HSE rent allowances (including cost of living allowance) and funding from sponsors to the company towards the cost of participants' employer prsi, material expenses not funded by the Department of Employment Affairs and Social Protection.

The company has received written confirmation from the Department of Employment Affairs and Social Protection that funding will continue until 29 May 2026 but no such assurances can be provided in respect of periods after this date. If funding is reduced, the directors are confident that costs could be reduced accordingly to ensure that expenditure is in line with income.

The directors, having considered all of the above, have a reasonable expectation that the company has adequate resources to continue operating for the foreseeable future. As a result, the directors have adopted the going concern basis of accounting. The financial statements do not include any adjustments that would result if the going concern basis was not appropriate.

5. Provisions Available for Audits of Small Entities

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue Commissioners, prepare and submit returns to the Companies Registration Offices, and assist with the preparation of the financial statements.

6. Employees

The average monthly number of employees, including directors, during the financial year was:

	2025 Number	2024 Number
Participants	9	8
Supervisor	1	1
	<u>10</u>	<u>9</u>

Longford Special Needs Carers CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 22 June 2025

7. Employee benefits

In relation to circular 13/2014, as issued by the Department of Public Expenditure and Reform, the following is noted:

No employee received employment benefits (excluding employer pension) for the year that exceeded €60,000.

The directors have the responsibility for the management, direction and control of the company. No employee has a key management role in the company. No amounts were paid to key management personnel in the year (2024 - €0).

Directors Remuneration

The directors gave their services free of charge and are not compensated for their work.

8. Debtors	2025	2024
	€	€
Other debtors	12,606	17,071
Prepayments	2,674	2,795
Accrued income	7,793	3,430
	<u>23,073</u>	<u>23,296</u>

All debtors are due within 1 year.

9. Creditors	2025	2024
Amounts falling due within one year	€	€
Trade creditors	34	32
Taxation	3,082	2,350
Other creditors	36,033	36,490
Accruals	429	337
	<u>39,578</u>	<u>39,209</u>

Longford Special Needs Carers CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 22 June 2025

10. Grants and Other Information

Grant 1

Agency	Department of Employment Affairs and Social Protection
Sponsoring Government Department	Department of Employment Affairs and Social Protection
Grant Programme, Term and Purpose of the Grant	Community Employment Scheme Yearly Grant Pay and General Administration
Total Grant Paid in the Year	€214,934
Total Grant taken to Income in the Year	€210,926
Expenditure	€210,926
Fund deferred or due at financial year end	€12,607 (due), €36,033 (deferred) (2024: €17,072 (due), €36,490 (deferred))
Received in the financial year	22 June 2025
Capital Grant	Nil
Restriction on use	Provision of local community employment scheme in Longford.

Other Information

Tax Clearance	The company is compliant with relevant circulars on tax clearance including circular 44/2006 'Tax Clearance Procedures, Grants, subsidies and Similiar Type Payments' in respect of all grants.
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11. 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 €1.27.

12. Capital commitments

The company had no material capital commitments at the financial year end 22 June 2025.

13. Contingent liabilities

The company had no contingent liabilities at the current or comparable balance sheet dates.

14. Related party transactions

The related parties of the company as defined by Section 3.2 of FRS 102 as adapted by Section 1A, the nature of the relationship and the extent of transactions with them are summarised below:

All company directors serve in a voluntary capacity and receive no remuneration from the company (see note 7).

15. Post-Balance Sheet Events

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

Longford Special Needs Carers CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 22 June 2025

16. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 3 December 2025.