

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Trustees Report and Financial Statements

For The Financial Period Ended 31 December 2024

The Roscommon Society for the Prevention of Cruelty to Animals CLG

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The Roscommon Society for the Prevention of Cruelty to Animals CLG
Company limited by guarantee

Directors and other information

Directors	Breda McDermott (Chairperson) Catherine O'Kane (Treasurer) Bridget Banham (day-to-day co-ordinator)
Additional Committee Members	Maureen Masterson (Secretary) Tracey Kilgannon (Educational & School Liason) Linda Kelly (Food and Equipment co-ordinator)
Secretary	Maureen Masterson
Registered Charity Number	20072735
Revenue CHY Number	18790
Registered office	The Roscommon Society for the Prevention of Cruelty to Animals Company Limited by Guarantee Castlerea Enterprise Hub Demense Castlerea Co. Roscommon
Business address	Castlerea Enterprise Hub Demense Castlerea Co. Roscommon
Auditor	Crean & Co Lanesboro Street Roscommon
Accountants	Noel Carr & Company Chartered Accountants Castle Street Roscommon

The Roscommon Society for the Prevention of Cruelty to Animals CLG
Company limited by guarantee

Society information

Bankers

Bank of Ireland
Boyle
Co. Roscommon

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Directors report

The committee members present their annual report and the audited financial statements of the society for the financial period ended 31 December 2024.

Committee Members

The names of the persons who at any time during the financial year were committee members of the company are as follows:

Breda McDermott (Chairperson)
Catherine O'Kane (Treasurer)
Bridget Banham (day-to-day co-ordinator)
Maureen Masterson (Secretary)
Tracey Kilgannon (Educational & School Liason)
Linda Kelly (Food and Equipment co-ordinator)

Principal activities

The Roscommon Society for the Prevention of Cruelty to Animals CLG is a non-profit organisation founded in 1963 by people who saw a huge need to help animals in distress, with illness, abandonment and neglect. Their belief was simple - to help each animal that came to their attention and into their care. The society is a registered charity in the Republic of Ireland (RCN 20072735 and CHY number 18790).

Principal risks and uncertainties

The committee members are not aware of any risks or uncertainties facing the business. However, should any arise they are confident they have the necessary people, policies and structures in place to identify them early and deal with them accordingly.

Post balance sheet events

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

Dividends

During the financial period the committee members have not paid any dividends or recommended payment of a final dividend.

Political donations

The company did not make any political donations during the year.

Accounting records

The measures taken by the committee members to secure compliance with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to the keeping of 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 located at Castlerea Enterprise Hub, Demense, Castlerea, Co. Roscommon.

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Committee Members Report

Relevant audit information

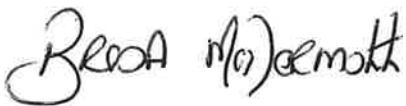
In the case of each of the persons who are directors at the time this report is approved in accordance with section 332 of Companies Act 2014:

- so far as each director is aware, there is no relevant audit information of which the company's statutory auditors are unaware, and
- each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

Auditors

The auditors Crean & Co Accountants, were appointed during the year and have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

This report was approved by the board of directors on 24 April 2025 and signed on behalf of the board by:



Breda McDermott (Chairperson)
Committee Member



Catherine O'Kane (Treasurer)
Committee Member

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Committee Members responsibilities statement

The committee members are responsible for preparing the directors report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the committee members to prepare financial statements for each financial period. Under the law, the committee members 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" issued by the Financial Reporting Council. Under company law, the committee members 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 period end date and of the profit or loss of the company for the financial period and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the committee members are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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 committee members 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 profit or loss 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 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.

**Independent auditor's report to the members of
The Roscommon Society for the Prevention of Cruelty to Animals**

Report on the audit of the financial statements

Qualified Opinion

We have audited the financial statements of The Roscommon Society for the Prevention of Cruelty to Animals CLG (the 'company') for the financial period ended 31 December 2024 which comprise the profit and loss account, statement of income and retained earnings, balance sheet and notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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.

In our opinion, except for the possible effects of the matter described in the Basis for qualified opinion paragraph, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its loss for the financial period then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for qualified 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 the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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.

The financial statements include a material amount of cash revenue. There were no practical procedures available to us to confirm the completeness of this revenue, and accordingly, we were unable to obtain sufficient appropriate audit evidence in this regard. Consequently, we were unable to determine whether any adjustments were necessary

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 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.

**Independent auditor's report to the members of
The Roscommon Society for the Prevention of Cruelty to Animals CLG (continued)**

Other Information

The committee members 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 is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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, and 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 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.

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 the committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Independent auditor's report to the members of
The Roscommon Society for the Prevention of Cruelty to Animals CLG (continued)**

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 the management either intends to liquidate the company or to cease operations, 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 attached appendix to this report, which is to be read as an integral part of this report.

**Independent auditor's report to the members of
The Roscommon Society for the Prevention of Cruelty to Animals CLG (continued)**

Appendix to Independent Auditor's Report

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment 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 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.

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 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.



David Crean (Senior Statutory Auditor)

For and on behalf of
Crean & Co
Chartered Accountants
Lanesboro Street
Roscommon

24 April 2025

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Profit and loss account
Financial period ended 31 December 2024

	Note	Period ended 31/12/24 €
Turnover		242,146
Gross profit		<u>242,146</u>
Administrative expenses		(246,863)
Operating loss		<u>(4,717)</u>
Loss for the financial period		<u><u>(4,717)</u></u>

The company has no other recognised items of income and expenses other than the results for the financial period as set out above.

The notes on pages 13 to 16 form part of these financial statements.

The Roscommon Society for the Prevention of Cruelty to Animals CLG

**Statement of income and retained earnings
Financial period ended 31 December 2024**

	Period ended 31/12/24 €
Loss for the financial period	(4,717)
Retained earnings at the start of the financial period	<u>41,939</u>
Retained earnings at the end of the financial period	<u><u>37,222</u></u>

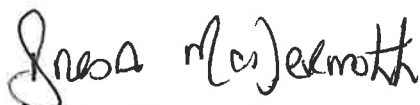
The Roscommon Society for the Prevention of Cruelty to Animals CLG

**Balance sheet
As at 31 December 2024**

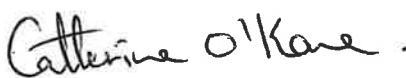
	Note	31/12/24	
		€	€
Fixed assets			
Tangible assets	5	<u>1,107</u>	1,107
Current assets			
Cash at bank and in hand		<u>36,115</u>	
		<u>36,115</u>	
Net current assets			<u>36,115</u>
Total assets less current liabilities			<u>37,222</u>
Net assets			<u><u>37,222</u></u>
Capital and reserves			
Profit and loss account			<u>37,222</u>
Members funds			<u><u>37,222</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors on 24 April 2025 and signed on behalf of the board by:



Breda McDermott (Chairperson)
Director



Catherine O'Kane (Treasurer)
Committee Member

The notes on pages 13 to 16 form part of these financial statements.

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Notes to the financial statements Financial period ended 31 December 2024

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is The Roscommon Society for the Prevention of Cruelty to Animals Company Limited by Guarantee, Castlerea Enterprise Hub, Demense, Castlerea, Co. Roscommon.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies and measurement bases

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in Euro, which is the functional currency of the entity.

Turnover

Turnover represents the total value of grants and donations received during the period, net of discounts.

Taxation

The company is exempt from the requirement to prepare and file tax returns as it has Charitable Status.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Notes to the financial statements (continued)

Financial period ended 31 December 2024

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

4. Appropriations of profit and loss account

	31/12/24
	€
At the start of the financial period	41,939
Loss for the financial period	(4,717)
At the end of the financial period	37,222

5. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 17 July 2023	-	-
Additions	1,384	1,384
	<u>1,384</u>	<u>1,384</u>
Depreciation		
At 17 July 2023	-	-
Charge for the financial period	277	277
At 31 December 2024	277	277
Carrying amount		
At 31 December 2024	1,107	1,107

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Notes to the financial statements (continued)

Financial period ended 31 December 2024

6. Government grants

	31/12/24
	€
Department of Agriculture, Food and Marine (Animal Welfare Funding)	97,750
Other Grant Income	8,992
	<u>106,742</u>

The above amounts reflect the total amount received from each grant source during the financial year. All of the above grants have been included as income in the financial statements.

Dept. of Agriculture, Food and Marine (Animal Welfare Funding)

Name of Grant: Department of Agriculture, Food and Marine - Animal Welfare Grant

Purpose of Grant: Service provision/Charitable activity; Animal Welfare

Amount and term of total grant awarded: €97,750 for 31 December 2024

Other Grant Income

Name of Grant: Roscommon County Council

Purpose of Grant: Purchase of Cat Traps for T.N.R. Programme

Amount and term of total grant awarded: €1,000 for 31 December 2024

Name of Grant: Marchig Trust

Purpose of Grant: Towards T.N.R. in the community

Amount and term of total grant awarded: €7,992 for 31 December 2024

Employees

The Roscommon Society for the Prevention of Cruelty to Animals CLG had no employees or trustee benefits paid during the year.

7. Online Merchant Tools for Fundraising

	31/12/24
	€
Stripe	763
Facebook	19,629
Paypal	23,361
Like Charity/Text to Donate/WISE	1,319
iDonate.ie	10,936
Sum Up	249
	<u>56,257</u>

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Notes to the financial statements (continued)
Financial period ended 31 December 2024

8. Events after the end of the reporting period

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements.

9. Approval of financial statements

The board of the society approved these financial statements for issue on 24 April 2025.

The Roscommon Society for the Prevention of Cruelty to Animals CLG

The following pages do not form part of the statutory accounts.

The Roscommon Society for the Prevention of Cruelty to Animals CLG

Detailed profit and loss account
Financial period ended 31 December 2024

**Period
ended
31/12/24
€**

Turnover

Dept of Agriculture Grants -Animal Welfare Funding	97,750
Donations	36,894
Membership Fees	50
Fundraising	80,947
Adoption Fees	17,513
Other Grant Income	8,992
	<hr/>
	242,146

Administrative expenses

Rent payable	1,520
Insurance	1,650
Kennelling	43,876
Vets and medications	188,671
Repairs and maintenance	174
Printing, postage and stationery	2,471
Telephone	1,873
Computer costs	490
Travelling and subsistence	1,475
Accountancy fees	2,091
Bank charges	556
General expenses	1,612
Subscriptions	127
Depreciation of tangible assets	277
	<hr/>
	(246,863)

Operating loss for the year	<hr/> (4,717) <hr/>
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