Comhairle Contae
Ros Comáin
Roscommon
County Council



Audited

Annual Financial Statement 2025

For the year ended
31st December 2025


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FINANCIAL REVIEW

Annual Financial Statement for Year ended 31st December 2025

FINANCIAL REVIEW

Introduction

This Annual Financial Statement (AFS) sets out the financial results of Roscommon County Council's activities for the year 2025 (Statement of Comprehensive Income (Income and Expenditure Account)) and reflects the Council's financial position as at 31 December 2025 (Capital Account and Balance Sheet). The AFS is prepared in accordance with the statutory requirements governing the production of financial statements for local authorities as prescribed by the Minister for Housing, Local Government and Heritage.

Audit

The AFS is subject to statutory annual audit by the Local Government Audit Service in order to provide an independent opinion on whether it reflects a fair representation of the financial position as at the year end. In addition, and in accordance with Section 120 (1) (C) of the Local Government Act 2000 a Statutory Audit Report is prepared by the appointed Local Government Auditor.

Key Points

I am pleased to inform Members that a surplus of €25k was achieved on the Revenue Account, which now means the cumulative general reserve at the end of 2024 stands at €350k.

A combined total of €266m (excluding transfers) was spent in the Revenue and Capital Account during 2025, delivering services to the citizens of Roscommon.

The cash of the County Council was managed prudently, with no recourse to overdraft during the year, whilst at the same time ensuring 98% (in line with 2024) of invoices were paid within 30 days.

The rates collection in 2025 rate has remained the same as 2024 at 92%.

The rents collection performance has remained at 89% in 2025.

The collection rate for loans has increased from 89% in 2024 to 96% in 2025 as the legacy debt associated with loans issued in the 1980's and 1990's reduces. All new Rebuilding Ireland Home Loans are performing well.

Additional income and budget savings, allowed the Council to create further provisions as follows:

Description	Amount 2025 (€)
Match Funding for Regeneration Projects	900,000
Roscommon Enterprise Park	260,000
Machinery Account	599,930
Housing Grants & funding	542,446
GMA	395,000
Unfinished Estates	250,000
Other Capital Projects	239,737
Capital funding for Laboratory	100,000
Library	50,000
Civic Amenity Sites	50,000
Total	**3,387,113**

Statement of Comprehensive Income for 2025 (Revenue Account Activity)

The Statement of Comprehensive Income for 2025 that records revenue income & expenditure activity reported a surplus of €25k and can be summarised as follows:

	2025 €'000	2024 €'000
Expenditure	85,017	82,548
Income	89,250	88,819
Transfers (to)/ from Reserves	(4,208)	(6,243)
Surplus (Deficit) for Year	25	28
Opening Credit (Debit) Balance	325	297
Closing Credit (Debit) Balance	350	325

The comparison of actual income and expenditure compared to that budgeted is:

	2025 €'000	2024 €'000
Expenditure V Adopted Budget	(9,597)	(13,831)
Income V Adopted Budget	9,620	14,087
Rates V Adopted Budget	2	(263)
LPT v Adopted Budget	-	35
Surplus/ (Deficit)for Year	25	28

A detailed report on the variations between expenditure and income by division is submitted to the Members of Roscommon County Council each year which includes a request for its approval.

As reported in previous years, the Council was highly dependent upon Government Grants as shown in Note 15 of the accounts to deliver services to our citizens. State Grants and subsidies accounted for 49% of all income received in 2025, (2024 – 50%). The Local Property Tax allocation, including the funding received from the exchequer fund accounted for 14% of income (2024 – 14%), while Commercial Rates provided 15% (2024 – 14%). The balance was made up of goods and services as shown in Appendix 4 of the accounts.

The Local Property Tax allocation is of continuing concern for Roscommon County Council given the fact that an amount of €8,056m was received from exchequer funding in order to sustain the required level of services (ie):

	2025 €'000
LPT 100% contributed locally	3,937
Distribution from Exchequer Fund	8,056
Add: 15% Upward Variation	591
Total LPT Allocation 2025	**12,584**

Capital Account Activity

Capital expenditure can be described as expenditure which is incurred for items that have a life expectancy beyond the year in which it is incurred.

Examples include;

- Purchase of land
- House acquisitions and refurbishments
- Major road improvement works
- Group Water Schemes
- Leisure Centres, Parks and Pitches
- Offices and other buildings

Capital Expenditure is also identified within the Fixed Assets and Work in Progress headings in the Balance Sheet and includes monies owed to the County Council as at 31st December 2025.

Capital Account Expenditure is funded by various sources such as Grants, Loans and Development Contributions.

The transactions summarised below give an overview of the level of activity on the Capital Account during 2025 (see Appendix 6):

	2025 €'000	2024 €'000
Expenditure	(180,893)	(128,591)
Income	177,410	123,620
Surplus (Deficit) for the Year	(3,483)	(4,971)
Opening Credit (Debit) Balance	22,569	27,540
Closing Balance at year end	19,086	22,569

The closing balance at year end is mainly due to timing differences between the incurring of expenditure and the raising of income.

Balance Sheet

The Balance Sheet shows Fixed Assets at a value of €1,888M as at the year end with Work in Progress and Preliminary Works in respect of fixed assets being €66M.

Revenue Collection

Appendix 7 provides analysis of the collection performance of the main income streams for 2025.

The table below shows the collection performance since 2015;

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Commercial Rates	92%	92%	88%	89%	89%	68%	89%	86%	83%	91%	93%
Housing Rents	89%	89%	90%	91%	93%	93%	91%	92%	91%	92%	89%
Housing Loans	96%	89%	75%	71%	65%	62%	76%	55%	56%	58%	75%

Acknowledgements

I wish to acknowledge the support and assistance of the Elected Members of Roscommon County Council in dealing with the financial issues that arose during 2025.

I would also like to thank the management and staff of all business units for their co-operation and in particular my colleagues in the finance business unit for their assistance in the production of the 2025 Annual Financial Statement.



Seán Mullarkey
Director of Finance

Comhairle Contae
Ros Comáin
Roscommon
County Council

Roscommon County Council

Certificate of Chief Executive and Director of Finance for the year ended 31 December 2025

1.1 We the Chief Executive and Head of Finance are responsible for preparing an annual financial statement in accordance with the accounting code of practice issued by the Minister under section 107 of the Local Government Act, 2001.

1.2 We are responsible for maintaining proper books of account that disclose with reasonable accuracy the financial position of the local authority and enable it to ensure that financial statements prepared comply with the statutory requirements.

1.3 We are responsible for the safeguarding of assets of the local authority and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

1.4 When preparing financial statements we have:

- stated that the financial statements have been prepared in accordance with the Accounting Code of Practice and the accounting policies have been applied consistently; and,
- made judgments and estimates that are reasonable and prudent.

1.5 We certify that the financial statements of Roscommon County Council for the year ended 31 December 2025, as set out on pages 16 and 17, are in agreement with the books of account and have been prepared in accordance with the accounting requirements as directed by the Minister for Housing, Planning and Local Government.

Shane Tiernan
Chief Executive

Date: 7th April 2026

Sean Mullarkey
Director of Finance, Procurement, Enterprise, Building Control and Emergency Services

Date: 7th April 2026

Independent Auditor's Opinion to the Members of Roscommon County Council

I have audited the annual financial statement of Roscommon County Council for the year ended 31 December 2025 as set out on pages 11 to 29, which comprise the Statement of Accounting Policies, Statement of Comprehensive Income, Statement of Financial Position, Funds Flow Statement and notes to and forming part of the accounts. The financial reporting framework that has been applied in its preparation is the Code of Practice and Accounting Regulations as prescribed by the Minister for Housing, Local Government and Heritage.

Responsibilities of the Council and the Local Government Auditor

The Council, in accordance with Section 107 of the Local Government Act, 2001, is responsible for the maintenance of all accounting records including the preparation of the Annual Financial Statement. It is my responsibility, based on my audit, to form an independent opinion on the statement and to report my opinion to you.

Scope of the audit of the financial statement

I conducted my audit in accordance with the Code of Audit Practice, as prescribed under Section 117 of the Local Government Act, 2001. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the annual financial statement. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statement, and of whether the accounting policies are appropriate to the Council's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide sufficient evidence to give reasonable assurance that the annual financial statement is free from material misstatement, whether caused by fraud or error.

Opinion on the financial statement

In my opinion the annual financial statement, which has been prepared in accordance with the Code of Practice and Accounting Regulations for local authorities, presents fairly the financial position of Roscommon County Council at 31 December 2025 and its income and expenditure for the year then ended.

Statutory Audit Report

I have also prepared an associated audit report as provided for in Section 120(1)(c) of the Local Government Act, 2001.



Mary Keaney
Local Government Auditor
Date: 19/10/2026

STATEMENT OF ACCOUNTING POLICIES

1. General

The accounts have been prepared in accordance with the Accounting Code of Practice ACoP on local authority accounting, as revised by the Department of Housing, Local Government and Heritage (DHLGH) at 31st December 2025. Non-compliance with accounting policies as set out in ACoP must be stated in the Policies and Notes to the Accounts.

2. Statement of Funds Flow (Funds Flow Statement)

A Statement of Funds Flow was introduced as part of AFS 2011. While the guidance of International Accounting Standard 7 Statement of Cash Flows has been followed, the business of local authorities is substantially different to most private sector organisations and therefore some minor changes to the format have been agreed to ensure the data displayed is meaningful and useful within the local government sector. For this reason the statement is being referred to as a 'Statement of Funds Flow'. The financial accounts now include a Statement of Funds Flow shown after the Statement of Financial Position (Balance Sheet). Notes 17 – 22 relate to the Statement of Funds Flow and are shown in the Notes on and forming part of the Accounts section of the AFS. Note 19 details Project/Non Project/Affordable/Voluntary balances, which can be either a debit or a credit balance. The funds flow assumes that these are debit balances and bases the (Increase)/Decrease description on this.

3. Accruals

The revenue account has been prepared on an accrual basis in accordance with the Code of Practice. The capital account is prepared on a cash basis, apart from transactions relating to development contribution invoices which are shown as accruals. However, it should be noted that development contributions are allocated to projects on a cash basis only.

4. Interest Charges

Loans payable can be divided into the following two categories:

- Mortgage related loans
- Non-mortgage related loans

4.1 Mortgage Related Loans

Mortgage related loans have a corresponding stream of income from long term advances (i.e. monies lent by the local authorities to borrowers), for the purchase of houses. Only the interest element is charged or credited to the Statement of Comprehensive Income (Income and Expenditure Statement).

4.2 Non-Mortgage Related Loans

Note 7 to the accounts sets out the types of borrowing under this heading. Loans relating to assets/grants, revenue funding will not have a corresponding stream of income. Bridging finance will eventually become part of permanent funding. Loans in respect of the other headings will have a corresponding value in Note 3.

5. Pensions

Payments in respect of pensions and gratuities are charged to the revenue account in the accounting period in which the payments are made. The cost of salaries and wages in the accounts includes deductions in respect of pension contributions (including Widows and Orphans) benefits under the Local Government Superannuation Scheme and the Single Public Service Pension Scheme.

The Single Public Service Pension Scheme ("Single Scheme") commenced with effect from 1 January 2013. Employee contributions for the Single Scheme continue to be deducted by local authorities but are remitted centrally to DPER.

6. Agency and Other Services

Expenditure on services provided or carried out on behalf of other local authorities is recouped at cost or in accordance with specific agreements.

7. Provision for Bad & Doubtful Debts

Provision has been made in the relevant accounts for bad & doubtful debts.

8. Fixed Assets

8.1 Classification of Assets

Fixed assets are classified into categories as set out in the Statement of Financial Position (Balance Sheet). A further breakdown by asset type is set out in note 1 to the accounts.

8.2 Recognition

All expenditure on the acquisition or construction of fixed assets is capitalised on an accrual basis.

8.3 Measurement

A Statement of Financial Position (Balance Sheet) incorporating all of the assets of the local authority was included for the first time in the Annual Financial Statement for 2003. The assets were valued based on the 'Valuation Guideline' issued by the DHPLG. All assets purchased or constructed as from 1/1/2004 have been included at historical cost. Accounting policies relating to leases are currently being developed and will be reflected in the financial statements at a future date.

8.4 Revaluation

As set out in a revision to the Accounting Code of Practice it is policy to show fixed assets at cost. Maintenance and enhancement costs associated with Infrastructure assets are not currently included in fixed assets but will be reviewed at a future date. Due to their physical nature the vast majority of assets are unique to local authorities and are not subject to disposal. Any loss or gain associated with the net realisable value of the remaining general assets subject to disposal, are accounted for at time of disposal.

8.5 Disposals

In respect of disposable assets, income is credited to a specific reserve and is generally applied in the purchase of new assets. Proceeds of the sale of local authority houses are to be applied as directed by the DHLGH.

8.6 Depreciation

Under the current method of accounting, the charge for depreciation is offset by the amortisation of the source of funding the asset. This method has a neutral impact on Income & Expenditure and consequently the charge for depreciation and the corresponding credit from amortisation is excluded from the Statement of Comprehensive Income (Income & Expenditure Statement).

The policies applied to assets subject to depreciation are as follows:

Asset Type	Bases	Depreciation Rate
Plant & Machinery		
- Long Life	S/L	10%
- Short Life	S/L	20%
Equipment	S/L	20%
Furniture	S/L	20%
Heritage Assets		Nil
Library Books		Nil
Playgrounds	S/L	20%
Parks	S/L	2%
Landfill Sites **(*See note)**		
Water Assets		
- Water schemes	S/L	Asset life over 70 years
- Drainage schemes	S/L	Asset life over 50 years

The Council does not charge depreciation in the year of disposal and will charge a full year's depreciation in the year of acquisition.

*** The value of landfill sites has been included in note 1 under land. Depreciation represents the depletion of the landfill asset.**

9. Government Grants

Government grants are accounted for on an accrual basis. Grants received to cover day-to-day operations are credited to the Statement of Comprehensive Income (Income & Expenditure Statement). Grants received, relating to the construction of assets, are shown as part of the income of work-in-progress. On completion of the project the income is transferred to a capitalisation account.

10. Development Debtors & Income

Short term development levy debtors are included in note 5. Income from development contributions not due to be paid within the current year is deferred and not separately disclosed in the financial statements.

11. Debt Redemption

The proceeds from the early redemption of loans by borrowers, are applied to the redemption of mortgage related borrowings from the HFA and OPW.

12. Lease Schemes

Rental payments under operating leases are charged to the Statement of Comprehensive Income (Income & Expenditure Statement). Assets acquired under a finance lease are included in fixed assets. The amount due on outstanding balances is shown under current liabilities and long-term creditors.

13. Stock

Stocks are valued on an average cost basis.

14. Work-in-Progress and Preliminary Expenditure

Work-in progress and preliminary expenditure is the accumulated historical cost of various capital related projects. The income accrued in respect of these projects is shown in the Statement of Financial Position (Balance Sheet) as 'Income WIP'.

15. Interest in Local Authority Companies

The interest of Roscommon County Council in companies is listed in Appendix 8.

16. Related Parties

A related party transaction is a transfer of resources, services or obligations between the local authority and a related party. The main related parties for a local authority include the following:

i. Management and Personnel
ii. Council Members
iii. Government Departments
iv. Local Authority Companies

Local Authority council members and key personnel are bound under the relevant sections of the Local Government Act 2001 and subsequent amending legislation to:

a. furnish an annual declaration of 'declarable interests' set out in section 175 of the Act;
b. disclose under sections 167, 178 and 179 any beneficial interests that they or a connected person has; and
c. follow a code of conduct issued by the Minister for the Housing, Local Government and Heritage under section 169 of the Local Government Act 2001 in 2004.

'Declarable interests' cover both financial and certain other interests such as land etc.

Local authority management and personnel salary and remuneration is determined by the Department of Housing, Local Government and Heritage in line with central government policy on rates of pay.

Local Authority interests in companies and joint ventures are disclosed in Appendix 8 to the Annual Financial Statements.

Local Authority transactions with government departments are governed by central government controls and procedures driven by government accounting rules.

17. Accounting for Expenditure

Expenditure in relation to policy is accounted for in the relevant division e.g. E15 Climate Action and Flooding.

Operational expenditure is accounted for in the area where the expenditure is incurred e.g. Housing, Roads, etc. This is in line with the Local Authorities costing system where the full cost of a service/ sub-service must reflect all the costs associated with the service.



FINANCIAL ACCOUNTS

STATEMENT OF COMPREHENSIVE INCOME (INCOME & EXPENDITURE ACCOUNT STATEMENT) FOR YEAR ENDING 31st DECEMBER 2025

The Income and Expenditure Account Statement brings together all the revenue related income and expenditure. It shows the surplus/(deficit) for the year. Note 16 allocates transfers by service division in the same format as Table A of the adopted Local Authority budget.

Expenditure by Division	Notes	Gross Expenditure 2025 €	Income 2025 €	Net Expenditure 2025 €	Net Expenditure 2024 €
Housing & Building		12,199,247	13,499,008	(1,299,761)	(2,105,799)
Roads Transportation & Safety		34,552,685	26,428,347	8,124,338	7,270,645
Water Services		5,437,108	5,152,492	284,616	(309,823)
Development Management		11,421,311	6,016,387	5,404,925	5,004,954
Environmental Services		9,348,502	2,317,760	7,030,741	5,622,003
Recreation & Amenity		6,984,638	1,535,340	5,449,298	4,799,991
Agriculture, Food and the Marine		658,267	221,142	437,125	240,365
Miscellaneous Services		4,415,234	7,928,013	(3,512,778)	(1,763,925)
Total Expenditure/Income	15	**85,016,992**	**63,098,490**		
Net cost of Divisions to be funded from Rates & Local Property Tax				**21,918,502**	**18,758,411**
Rates				13,566,904	12,460,320
Local Property Tax				12,584,206	12,569,502
Surplus/(Deficit) for Year before Transfers				**4,232,608**	6,271,411
Transfers from/(to) Reserves	14			(4,207,481)	(6,242,941)
Overall Surplus/(Deficit) for Year	16			**25,127**	28,470
General Reserve @ 1st January				325,584	297,114
General Reserve @ 31st December				**350,711**	325,584

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET) AT 31st DECEMBER 2025

	Notes	2025 €	2024 €
Fixed Assets	1		
Operational		258,184,752	248,579,245
Infrastructural		1,615,664,454	1,615,664,454
Community		12,766,308	12,766,308
Non-Operational		1,400,919	1,178,677
		1,888,016,434	1,878,188,685
Work in Progress and Preliminary Expenses	2	**65,785,147**	49,025,159
Long Term Debtors	3	**13,816,946**	12,140,668
Current Assets			
Stocks	4	-	-
Trade Debtors & Prepayments	5	4,317,657	6,844,632
Bank Investments		2,688,795	6,757,338
Cash at Bank		23,295,812	18,585,613
Cash in Transit		138,489	102,388
		30,440,753	32,289,971
Current Liabilities (Amounts falling due within one year)			
Creditors & Accruals	6	11,056,581	9,875,499
Finance Leases		180,369	180,369
		11,236,950	10,055,868
Net Current Assets / (Liabilities)		**19,203,803**	22,234,103
Creditors (Amounts falling due after more than one year)			
Loans Payable	7	28,488,724	28,190,629
Finance Leases		600,854	781,223
Refundable deposits	8	1,729,084	1,103,004
Other		4,076,989	3,496,859
		34,895,650	33,571,714
Net Assets		**1,951,926,681**	1,928,016,901
Represented by			
Capitalisation Account	9	1,888,016,434	1,878,188,685
Income WIP	2	56,173,810	41,196,625
General Revenue Reserve		350,711	325,584
Other Specific Reserves		-	-
Other Balances	10	7,385,726	8,306,008
Total Reserves		**1,951,926,681**	1,928,016,901

STATEMENT OF FUNDS FLOW (FUNDS FLOW STATEMENT) AS AT 31ST DECEMBER 2025

	Notes	2025 €	2025 €
REVENUE ACTIVITIES			
Net Inflow/(outflow) from operating activities	17		**3,733,184**
CAPITAL ACTIVITIES			
Returns on Investment and Servicing of Finance			
Increase/(Decrease) in Fixed Asset Capitalisation Funding		9,827,749	
Increase/(Decrease) in WIP/Preliminary Funding		14,977,185	
Increase/(Decrease) in Reserves Balances	18	(456,171)	
Net Inflow/(Outflow) from Returns on Investment and Servicing of Finance			**24,348,764**
Capital Expenditure & Financial Investment			
(Increase)/Decrease in Fixed Assets		(9,827,749)	
(Increase)/Decrease in WIP/Preliminary Funding		(16,759,989)	
(Increase)/Decrease in Other Capital Balances	19	(1,243,375)	
Net Inflow/(Outflow) from Capital Expenditure and Financial Investment			**(27,831,113)**
Financing			
Increase/(Decrease) in Loan Financing	20	(978,421)	
(Increase)/Decrease in Reserve Financing	21	779,263	
Net Inflow/(Outflow) from Financing Activities			**(199,158)**
Third Party Holdings			
Increase/(Decrease) in Refundable Deposits			**626,080**
Net Increase/(Decrease) in Cash and Cash Equivalents	22		**677,757**

NOTES TO AND FORMING PART OF THE ACCOUNTS

1. Fixed Assets

	Land	Parks	Housing	Buildings	Plant & Machinery (Long & Short Life)	Computers, Furniture & Equipment	Heritage	Roads & Infrastructure	Water & Sewerage Network	Total
	€	€	€	€	€	€	€	€	€	€
Costs										
Accumulated Costs at 1st Jan	42,366,227	354,020	158,831,961	66,181,051	9,299,701	1,545,322	1,145,251	1,615,664,454	-	1,895,387,987
Additions - Purchased	0	-	222,000	-	96,532	8,419	222,242	-	-	549,194
Additions - Transfer WIP	216,476	-	10,042,898	-	-	-	-	-	-	10,259,374
Disposals\Statutory Transfers	-	-	(980,819)	-	(32,818)	(12,940)	-	-	-	(1,026,577)
Revaluations	-	-	-	-	-	-	-	-	-	-
Historical Costs Adjustments	-	-	-	-	-	-	-	-	-	-
Accumulated Costs @ 31/12/2025	**42,582,703**	**354,020**	**168,116,041**	**66,181,051**	**9,363,415**	**1,540,802**	**1,367,493**	**1,615,664,454**	**-**	**1,905,169,978**
Depreciation										
Depreciation @ 1st Jan	9,200,000	228,354	-	-	6,560,859	1,210,089	-	-	-	17,199,302
Provision for year	-	-	-	-	-	-	-	-	-	-
Disposals\Statutory Transfers	-	-	-	-	(32,818)	(12,940)	-	-	-	(45,758)
Accumulated Depreciation @ 31/12/2025	**9,200,000**	**228,354**	**-**	**-**	**6,528,041**	**1,197,149**	**-**	**-**	**-**	**17,153,544**
Net Book Value @ 31/12/2025	**33,382,703**	**125,666**	**168,116,041**	**66,181,051**	**2,835,374**	**343,652**	**1,367,493**	**1,615,664,454**	**-**	**1,888,016,434**
Net Book Value @ 31/12/2024	33,166,227	125,666	158,831,961	66,181,051	2,738,842	335,233	1,145,251	1,615,664,454	-	1,878,188,685
Net Book Value by Category										
Operational	31,977,356	78,840	168,116,041	54,819,490	2,835,374	343,652	14,000	-	-	258,184,752
Infrastructural	-	-	-	-	-	-	-	1,615,664,454	-	1,615,664,454
Community	226,671	46,826	-	11,361,561	-	-	1,131,250	-	-	12,766,308
Non-Operational	1,178,676	-	-	-	-	-	222,243	-	-	1,400,919
Net Book Value @ 31/12/2025	**33,382,703**	**125,666**	**168,116,041**	**66,181,051**	**2,835,374**	**343,652**	**1,367,493**	**1,615,664,454**	**-**	**1,888,016,434**

NOTES TO AND FORMING PART OF THE ACCOUNTS

2. Work in Progress and Preliminary Expenses

A summary of work in progress and preliminary expenditure by asset category is as follows:

	Funded 2025 €	Unfunded 2025 €	Total 2025 €	Total 2024 €
Expenditure				
Work in Progress	45,021,171	-	45,021,171	36,047,719
PreliminaryExpenses	12,248,917	8,515,060	20,763,977	12,977,439
	57,270,087	**8,515,060**	**65,785,147**	49,025,159
Income				
Work in Progress	36,348,184	-	36,348,184	31,127,793
Preliminary Expenses	11,280,567	8,545,060	19,825,626	10,068,832
	47,628,750	**8,545,060**	**56,173,810**	**41,196,625**
Net Expended				
Work in Progress	8,672,987	-	8,672,987	4,919,927
Preliminary Expenses	968,350	(29,999)	938,351	2,908,607
Net Over/(Under) Expenditure	**9,641,337**	**(29,999)**	**9,611,337**	7,828,534

3. Long Term Debtors

A breakdown of the long-term debtors is as follows:

	Balance @ 1/1/2025 €	Loans Issued €	Principal Repaid €	Early Redemptions €	Other Adjustments €	Balance @ 31/12/2025 €	Balance @ 31/12/2024 €
Long Term Mortgage Advances *	6,682,683	1,510,653	(296,678)	-	(13,342)	7,883,316	6,682,683
Tenant Purchase Advances	-	-	-	-	-	-	-
Shared Ownership Rented Equity	402,532	-		-	71,091	473,623	402,532
	7,085,215	**1,510,653**	**(296,678)**	**-**	**57,749**	**8,356,940**	7,085,215
Recoupable Loan Advances						1,113,228	1,484,168
Capital Advance Leasing Facility						4,076,989	3,496,859
Long-term Investments							
Cash						-	-
Interest in associated companies						388,467	200,205
Other						178,000	178,000
						5,756,684	5,359,232
						14,113,624	12,444,447
Less: Amounts falling due within one year (Note 5)						(296,678)	(303,779)
Total amounts falling due after one year						**13,816,946**	12,140,668

* Includes HFA Agency Loans

NOTES TO AND FORMING PART OF THE ACCOUNTS

4. Stocks

A summary of stock is as follows:

	2025 €	2024 €
Central Stores	-	-
Other Depots	-	-
Total	-	-

5. Trade Debtors & Prepayments

A breakdown of debtors and prepayments is as follows:

	2025 €	2024 €
Government Debtors	826,779	1,563,948
Commercial Debtors	1,202,974	1,257,148
Non-Commercial Debtors	923,372	868,759
Development Levy Debtors	4,715,542	6,125,300
Other Services	2,719,317	3,243,228
Other Local Authorities	222,268	237,797
Revenue Commissioners	-	-
Other	116,267	-
Add: Amounts falling due within one year (Note 3)	296,678	303,779
Total Gross Debtors	**11,023,196**	13,599,958
Less: Provision for Doubtful Debts	(6,705,539)	(6,755,326)
Total Trade Debtors	**4,317,657**	6,844,632
Prepayments	-	-
Total	**4,317,657**	6,844,632

NOTES TO AND FORMING PART OF THE ACCOUNTS

6. Creditors and Accruals

A breakdown of creditors and accruals is as follows:

	2025 €	2024 €
Trade creditors	1,174,321	1,959,941
Grants	161,378	175,113
Revenue Commissioners	4,404,165	3,217,163
Other Local Authorities	-	31,506
Other Creditors	1,377,023	1,338,652
	7,116,887	6,722,375
Accruals	2,541,857	1,919,641
Deferred Income	236,185	156,238
Add: Current Portion of Loans Payable (Note 7)	1,161,652	1,077,246
Total	**11,056,581**	9,875,499

7. Loans Payable

(a) Movement in Loans Payable

	HFA €	OPW €	Other €	Balance @ 31/12/2025 €	Balance @ 31/12/2024 €
Balance @ 1/1/2025	28,730,755	-	537,120	29,267,875	28,920,590
Borrowings	1,462,230	-	81,923	1,544,153	1,424,530
Repayment of Principal	(897,285)	-	(264,367)	(1,161,652)	(1,077,246)
Early Redemptions	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Balance @ 31/12/2025	**29,295,700**	-	**354,676**	**29,650,376**	29,267,875
Less: Current Portion of Loans Payable				1,161,652	1,077,246
Total amounts falling due after one year				**28,488,724**	28,190,629

(b) Application of Loans

An analysis of loans payable is as follows:

	HFA €	OPW €	Other €	Balance @ 31/12/2025 €	Balance @ 31/12/2024 €
Mortgage loans*	7,660,667	-	81,923	7,742,589	6,578,516
Non-Mortgage loans					
Assets/Grants	20,794,558	-	(0)	20,794,558	21,205,191
Revenue Funding	-	-	-	-	-
Bridging Finance	-	-	-	-	-
Recoupable	840,475	-	272,753	1,113,228	1,484,167
Shared Ownership – Rented Equity	-	-	-	-	-
Balance @ 31/12/2025	**29,295,700**	-	**354,676**	**29,650,376**	29,267,875
Less: Current Portion of Loans Payable				1,161,652	1,077,246
Total Amounts Due after one year				**28,488,724**	28,190,629

* Includes HFA Agency Loans

NOTES TO AND FORMING PART OF THE ACCOUNTS

8. Refundable Deposits

The movement in refundable deposits is as follows:

	2025 €	2024 €
Opening Balance at 1st January	1,103,004	932,360
Deposits received	1,268,309	170,644
Deposits repaid	(642,229)	-
Closing Balance at 31st December	**1,729,084**	1,103,004

Note: Short Term Refundable Deposits are included as part of Cash Investments on the Balance Sheet

9. Capitalisation Account

The capitalisation account shows the funding of the assets as follows:

	Balance @ 1/1/2025 €	Purchased €	Transfers WIP €	Disposals/ Statutory Transfers €	Revaluations €	Historical Cost Adj €	Balance @ 31/12/2025 €	Balance @ 31/12/2024 €
Grants	144,422,878	444,243	10,042,898	-	-	-	154,910,018	144,422,878
Loans	21,992,084	-	-	-	-	-	21,992,084	21,992,084
Revenue funded	2,113,768	-	-	(28,886)	-	-	2,084,882	2,113,768
Leases	1,100,820	-	-	-	-	-	1,100,820	1,100,820
Development Levies	1,779,783	-	-	-	-	-	1,779,783	1,779,783
Tenant Purchase Annuities	-	-	-	-	-	-	-	-
Unfunded	16,226	-	-	-	-	-	16,226	16,226
Historical	1,710,870,776	-	-	(984,751)	-	-	1,709,886,025	1,710,870,776
Other	13,091,653	104,951	216,476	(12,940)	-	-	13,400,141	13,091,653
Total Gross Funding	**1,895,387,987**	**549,194**	**10,259,374**	**(1,026,577)**	**-**	**-**	**1,905,169,978**	1,895,387,987
Less: Amortised							(17,153,544)	(17,199,302)
Total *							**1,888,016,434**	1,878,188,685

* As per note 1

NOTES TO AND FORMING PART OF THE ACCOUNTS

10. Other Balances

A breakdown of other balances is as follows:

	Note	Balance @ 1/1/2025 €	Capital Re-classification * €	Expenditure €	Income €	Net Transfers €	Balance @ 31/12/2025 €	Balance @ 31/12/2024 €
Development Levies Balances	(i)	5,617,702	-	500,031	2,116,849	148,916	7,383,435	5,617,702
Capital Account Balances including Asset Formation and Enhancement	(ii)	16,725,346	(895,038)	154,550,360	153,384,494	817,530	15,481,972	16,725,346
Voluntary & Affordable Housing Balances	(iii)							
- Voluntary Housing		14,034	-	-	-	-	14,034	14,034
- Affordable Housing		-	-	-	-	-	-	-
Reserves Created for Specific Purposes	(iv)	8,040,261	-	690,108	738,289	(2,270,085)	5,818,358	8,040,261
A. Net Capital Balances		**30,397,344**	**(895,038)**	**155,740,500**	**156,239,632**	**(1,303,639)**	**28,697,798**	30,397,344
Balance Sheet Accounts relating to Loan Principal outstanding (including Unrealised TP Annuities)	(v)						(21,700,540)	(22,291,541)
Interest in Associated Companies	(vi)						388,467	200,205
B. Non Capital Balances							**(21,312,073)**	(22,091,336)
Total Other Balances							**7,385,726**	8,306,008

*() Denotes Debit Balances

Note (i) This represents the cumulative balance of development levies i.e. income less expenditure and transfers to date.
Note (ii) This represents the cumulative position on funded and unfunded capital jobs consiting of project (completed assets) and non project (enhancement of assets) balances. Debit balances will require sources of funding to clear.
Note (iii) This represents the cumulative position on voluntary and affordable housing projects.
Note (iv) Relates to reserves and advance funding for future Local Authority assets, insurance liabilities, other purposes and includes realised tenant purchase annuities.
Note (v) Loan related balances including outstanding principal on leases and non-mortgage loans remaining to be funded, historical mortgage funding gap, unrealised principal on tenant purchase annuities to be repaid in the future, and shared ownership rented equity.
Note (vi) Represents the Local Authority's interest in associated companies.

NOTES TO AND FORMING PART OF THE ACCOUNTS

11. Capital Account Analysis

The capital account has been de-aggregated and is comprised of the following accounts in the balance sheet:	2025 €	2024 €
Net WIP & Preliminary Expenses (Note 2)	(9,611,337)	(7,828,534)
Net Capital Balances (Note 10)	28,697,798	30,397,344
Capital Balance Surplus/(Deficit) @ 31 December	**19,086,461**	22,568,810

A summary of the changes in the Capital account (see Appendix 6) is as follows:	2025 €	2024 €
Opening Balance @ 1 January	22,568,810	27,539,559
Expenditure	180,856,757	128,119,947
Income		
- Grants	143,943,744	98,805,958
- Loans	-	-
- Other	30,078,551	18,886,308
Total Income	**174,022,296**	117,692,266
Net Revenue Transfers	3,352,113	5,456,931
Closing Balance @ 31 December	**19,086,461**	22,568,810

12. Mortgage Loan Funding Surplus/(Deficit)

The mortgage loan funding position on the balance sheet is as follows:	2025 Loan Annuity €	2025 Rented Equity €	2025 Total €	2024 Total €
Mortgage Loans/Equity Receivable (LT Mortgage Shared Own Note 3)	7,883,316	473,623	8,356,940	7,085,215
Mortgage Loans/Equity Payable (Mort Loans Shared Own Note 7)	(7,742,589)	-	(7,742,589)	(6,578,516)
Surplus/(Deficit) in Funding @ 31st December	**140,727**	**473,623**	**614,350**	506,699

13. Summary of Plant & Materials Account

A summary of the operations of the Plant & Machinery account is as follows:	2025 Plant & Machinery €	2025 Materials €	2025 Total €	2024 Total €
Expenditure	432,534	-	432,534	510,022
Charged to Jobs	57,244	-	57,244	57,244
Surplus/(Deficit) for the Year	**489,778**	**-**	**489,778**	567,266
Transfers from/(to) Reserves	(599,930)	-	(599,930)	(677,987)
Surplus/(Deficit) before Transfers	**(110,152)**	**-**	**(110,152)**	(110,721)

NOTES TO AND FORMING PART OF THE ACCOUNTS

14. Analysis of Transfers to/from Reserves

A summary of transfers to/from Reserves is as follows:

	2025 Transfers from Reserves €	2025 Transfers to Reserves €	2025 €	2024 €
Principal Repayments of Non-Mortgage Loans (Own Asset)	-	(410,633)	(410,633)	(397,468)
Principal Repayments of Non-Mortgage Loans (Recoupable Non Asset)	-	(264,367)	(264,367)	(249,313)
Principal Repayments of Finance Leases	-	(180,369)	(180,369)	(139,229)
Transfers to Other Balance Sheet Reserves	-	-	-	-
Transfers to/from Capital Account	35,000	(3,387,113)	(3,352,113)	(5,456,931)
Surplus/(Deficit) for Year	**35,000**	**(4,242,481)**	**(4,207,481)**	(6,242,940)

15. Analysis of Revenue Income

A summary of the major sources of revenue income is as follows:

	Appendix No	2025 €	2025 %	2024 €	2024 %
Grants & Subsidies	3	43,815,999	49%	44,534,573	50%
Contributions from other local authorities		180,735	0%	353,873	0%
Goods & Services	4	19,101,756	21%	18,901,418	21%
		63,098,490	**71%**	**63,789,864**	**72%**
Local Property Tax		12,584,206	14%	12,569,502	14%
Rates		13,566,904	15%	12,460,320	14%
Total Income		**89,249,601**	**100%**	**88,819,686**	**100%**

From 2017 onwards, local authorities will no longer retain PRD locally. Accordingly, an upward adjustment was made to the LPT baseline of each local authority, to include an additional amount equivalent to the PRD income retained by local authorities in 2014.

NOTES TO AND FORMING PART OF THE ACCOUNTS

The following table shows the difference between the adopted estimates and the actual outturn in respect of both expenditure and income:

16. Over/Under Expenditure	Expenditure					Income					Net
	Excluding Transfers 2025 €	Transfers 2025 €	Including Transfers 2025 €	Budget 2025 €	(Over)/Under Budget 2025 €	Excluding Transfers 2025 €	Transfers 2025 €	Including Transfers 2025 €	Budget 2025 €	(Over)/Under Budget 2025 €	(Over)/Under Budget 2025 €
Housing & Building	12,199,247	491,889	12,691,136	10,930,300	(1,760,836)	13,499,008	-	13,499,008	11,263,300	2,235,708	474,873
Roads Transportation & Safety	34,552,685	92,312	34,644,996	30,699,200	(3,945,796)	26,428,347	-	26,428,347	23,106,500	3,321,847	(623,950)
Water Services	5,437,108	325,397	5,762,505	5,797,400	34,895	5,152,492	-	5,152,492	5,555,200	(402,708)	(367,813)
Development Management	11,421,311	2,178,013	13,599,324	11,728,700	(1,870,624)	6,016,387	35,000	6,051,387	3,440,400	2,610,987	740,363
Environmental Services	9,348,502	239,696	9,588,197	7,930,700	(1,657,497)	2,317,760	-	2,317,760	1,597,400	720,360	(937,137)
Recreation & Amenity	6,984,638	74,836	7,059,474	6,096,400	(963,074)	1,535,340	-	1,535,340	865,000	670,340	(292,734)
Agriculture, Food and the Marine	658,267	976	659,243	757,500	98,257	221,142	-	221,142	279,000	(57,858)	40,399
Miscellaneous Services	4,415,234	839,363	5,254,597	5,721,900	467,303	7,928,013	-	7,928,013	7,406,700	521,313	988,616
Total Divisions	**85,016,992**	**4,242,481**	**89,259,474**	**79,662,100**	**(9,597,374)**	**63,098,490**	**35,000**	**63,133,490**	**53,513,500**	**9,619,990**	**22,616**
Local Property Tax	-	-	-	-	-	12,584,206	-	12,584,206	12,584,000	206	206
Rates	-	-	-	-	-	13,566,904	-	13,566,904	13,564,600	2,304	2,304
Dr/Cr Balance	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for Year	**85,016,992**	**4,242,481**	**89,259,474**	**79,662,100**	**(9,597,374)**	**89,249,601**	**35,000**	**89,284,601**	**79,662,100**	**9,622,501**	**25,127**

NOTES TO AND FORMING PART OF THE ACCOUNTS

17. Net Cash Inflow/(Outflow) from Operating Activities

	2025 €
Operating Surplus/(Deficit) for Year	25,127
(Increase)/Decrease in Stocks	-
(Increase)/Decrease in Trade Debtors	2,526,975
Increase/(Decrease) in Creditors Less than One Year	1,181,082
Total	**3,733,184**

18. Increase/(Decrease) in Reserve Balances

	2025 €
Increase/(Decrease) in Development Levies balances	1,765,733
Increase/(Decrease) in Reserves created for specific purposes	(2,221,904)
Total	**(456,171)**

19. (Increase)/Decrease in Other Capital Balances

	2025 €
(Increase)/Decrease in Capital account balances including asset formation and enhancement	(1,243,375)
(Increase)/Decrease in Voluntary Housing Balances	-
(Increase)/Decrease in Affordable Housing Balances	-
Total	**(1,243,375)**

20. Increase/(Decrease) in Loan Financing

	2025 €
(Increase)/Decrease in Long Term Debtors	(1,676,277)
Increase/(Decrease) in Mortgage Loans	1,164,073
Increase/(Decrease) in Asset/Grant Loans	(410,633)
Increase/(Decrease) in Revenue Funding Loans	-
Increase/(Decrease) in Bridging Finance Loans	-
Increase/(Decrease) in Recoupable Loans	(370,939)
Increase/(Decrease) in Shared Ownership Rented Equity Loans	-
Increase/(Decrease) in Finance Leasing	(180,369)
(Increase)/Decrease in Portion Transferred to Current Liabilities	(84,406)
Increase/(Decrease) in Other Creditors - Deferred Income	580,130
Total	**(978,421)**

NOTES TO AND FORMING PART OF THE ACCOUNTS

21. (Increase)/Decrease in Reserve Financing

	2025 €
(Increase)/Decrease in Specific Revenue Reserve	-
(Increase)/Decrease in Balance Sheet accounts relating the loan principal outstanding (including Unrealised TP Annuities)	591,002
(Increase)/Decrease in Reserves in Associated Companies	188,262
Total	**779,263**

22. Analysis of Changes in Cash & Cash Equivalents

	2025 €
Increase/(Decrease) in Bank Investments	(4,068,543)
Increase/(Decrease) in Cash at Bank/Overdraft	4,710,200
Increase/(Decrease) in Cash in Transit	36,101
Total	**677,757**

23. Development Contribution Waiver Scheme

In 2023, the Government approved additional measures under the Housing for All Action Plan to incentivise the activation of increased housing supply and help reduce housing construction costs, including the introduction of temporary time-limited arrangements for the waiving of local authority "section 48" development contributions. This waiver is reported in the capital account. However, due to the accounting treatment of the waiver, the income figure for development contributions in Appendix 5 does not agree with development contribution income figure in Note 10 in the Annual Financial Statements.

The income figure in Note 10 is higher as it also includes the grant income from the DHLGH in respect of the waiver.



APPENDICES

APPENDIX 1

ANALYSIS OF EXPENDITURE FOR YEAR ENDED 31st DECEMBER 2025	2025 €	2024 €
Payroll Expenses		
Salary & Wages	26,107,000	23,947,262
Pensions (incl Gratuities)	6,183,747	6,007,024
Other costs	3,247,835	2,965,538
Total	**35,538,582**	**32,919,823**
Operational Expenses		
Purchase of Equipment	598,443	657,292
Repairs & Maintenance	755,162	648,725
Contract Payments	16,979,864	15,551,804
Agency services	288,284	236,476
Machinery Yard Charges incl Plant Hire	2,687,459	2,232,218
Purchase of Materials & Issues from Stores	5,218,507	5,002,967
Payment of Subsidies and Grants	3,240,979	8,238,828
Members Costs	180,425	154,034
Travelling & Subsistence Allowances	756,182	781,409
Consultancy & Professional Fees Payments	1,047,009	775,556
Energy / Utilities Costs	1,724,662	1,549,019
Other	7,623,726	6,924,677
Total	**41,100,701**	**42,753,005**
Administration Expenses		
Communication Expenses	348,773	344,262
Training	448,004	335,899
Printing & Stationery	224,117	206,350
Contributions to other Bodies	1,207,319	1,001,025
Other	1,427,367	1,266,435
Total	**3,655,581**	**3,153,971**
Establishment Expenses		
Rent & Rates	79,394	105,023
Other	311,349	342,658
Total	**390,743**	**447,681**
Financial Expenses	2,774,130	1,989,663
Miscellaneous Expenses	1,557,256	1,284,132
Total Expenditure	**85,016,992**	**82,548,275**

SERVICE DIVISION A:
HOUSING AND BUILDING

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
A01	Maintenance/Improvement of LA Housing	2,479,448	53,532	6,133,215	-	**6,186,747**
A02	Housing Assessment, Allocation and Transfer	1,459,674	922,186	8,420	55,766	**986,372**
A03	Housing Rent and Tenant Purchase Administration	346,207	-	5,182	-	**5,182**
A04	Housing Community Development Support	261,390	-	5,829	-	**5,829**
A05	Administration of Homeless Service	548,627	290,054	35,405	86,349	**411,808**
A06	Support to Housing Capital & Affordable Prog.	1,093,566	397,892	22,544	-	**420,436**
A07	RAS Programme	4,610,696	3,816,442	1,191,536	-	**5,007,978**
A08	Housing Loans	701,762	81,923	254,919	-	**336,842**
A09	Housing Grants	797,828	-	7,125	-	**7,125**
A11	Agency & Recoupable Services	2,739	69,400	998	-	**70,398**
A12	HAP Programme	389,198	53,167	7,125	-	**60,292**
A13	Cost Rental	-	-	-	-	-
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**12,691,136**	**5,684,596**	**7,672,298**	**142,115**	**13,499,008**
	Less Transfers to/from Reserves	491,889		-		-
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**12,199,247**		**7,672,298**		**13,499,008**

SERVICE DIVISION B: ROAD TRANSPORTATION AND SAFETY

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
B01	NP Road - Maintenance and Improvement	748,699	341,711	9,767	-	351,478
B02	NS Road - Maintenance and Improvement	802,853	367,232	9,759	-	376,991
B03	Regional Road - Maintenance and Improvement	5,607,689	4,487,876	31,228	-	4,519,104
B04	Local Road - Maintenance and Improvement	23,209,035	19,000,276	175,753	-	19,176,028
B05	Public Lighting	1,360,889	158,344	1,952	-	160,296
B06	Traffic Management Improvement	20,000	-	-	-	-
B07	Road Safety Engineering Improvement	702,060	606,269	13,682	-	619,951
B08	Road Safety Promotion/Education	55,852	-	1,952	-	1,952
B09	Maintenance & Management of Car Parking	-	-	-	-	-
B10	Support to Roads Capital Prog.	88,566	-	-	-	-
B11	Agency & Recoupable Services	2,049,351	-	1,222,547	-	1,222,547
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**34,644,996**	**24,961,708**	**1,466,639**	-	26,428,347
	Less Transfers to/from Reserves	92,312		-		-
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**34,552,685**		**1,466,639**		26,428,347

SERVICE DIVISION C: WATER SERVICES

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
C01	Operation and Maintenance of Water Supply	3,510,634	-	2,061,628	-	2,061,628
C02	Operation and Maintenance of Waste Water Treatment	1,103,855	-	592,469	-	592,469
C03	Collection of Water and Waste Water Charges	218	-	94	-	94
C04	Operation and Maintenance of Public Conveniences	40,534	-	-	-	-
C05	Admin of Group and Private Installations	-	-	-	-	-
C06	Support to Water Capital Programme	827,709	-	2,217,296	-	2,217,296
C07	Agency & Recoupable Services	-	-	1,450	-	1,450
C08	Local Authority Water and Sanitary Services	279,555	279,555	-	-	279,555
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**5,762,505**	**279,555**	**4,872,937**	-	5,152,492
	Less Transfers to/from Reserves	325,397		-		-
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**5,437,108**		**4,872,937**		5,152,492

SERVICE DIVISION D:
DEVELOPMENT MANAGEMENT

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
D01	Forward Planning	503,134	92,629	7,858	-	**100,486**
D02	Development Management	1,648,835	35,431	211,240	-	**246,671**
D03	Enforcement	696,631	28,959	11,211	-	**40,170**
D04	Op & Mtce of Industrial Sites & Commercial Facilities	3,465	-	-	-	-
D05	Tourism Development and Promotion	523,890	9,000	63,675	-	**72,675**
D06	Community and Enterprise Function	4,643,345	2,726,981	73,990	-	**2,800,971**
D07	Unfinished Housing Estates	654,938	-	7,847	-	**7,847**
D08	Building Control	173,166	-	60,129	-	**60,129**
D09	Economic Development and Promotion	3,472,719	1,480,323	43,857	-	**1,524,180**
D10	Property Management	181,214	-	384,552	-	**384,552**
D11	Heritage and Conservation Services	875,140	606,678	3,363	5,286	**615,328**
D12	Agency & Recoupable Services	222,847	197,256	1,121	-	**198,378**
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**13,599,324**	**5,177,258**	**868,843**	**5,286**	**6,051,387**
	Less Transfers to/from Reserves	2,178,013		35,000		35,000
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**11,421,311**		**833,843**		**6,016,387**

SERVICE DIVISION E:
ENVIRONMENTAL SERVICES

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
E01	Operation, Maintenance and Aftercare of Landfill	328,607	-	74,899	-	**74,899**
E02	Op & Mtce of Recovery & Recycling Facilities	1,053,963	53,573	100,328	-	**153,901**
E03	Op & Mtce of Waste to Energy Facilities	-	-	-	-	-
E04	Provision of Waste to Collection Services	31,398	-	-	-	-
E05	Litter Management	620,349	123,173	19,285	-	**142,458**
E06	Street Cleaning	228,433	-	2,052	-	**2,052**
E07	Waste Regulations, Monitoring and Enforcement	614,651	139,043	40,453	-	**179,496**
E08	Waste Management Planning	87,345	-	1,368	-	**1,368**
E09	Maintenance and Upkeep of Burial Grounds	403,920	-	97,203	-	**97,203**
E10	Safety of Structures and Places	344,424	110,132	25,865	-	**135,997**
E11	Operation of Fire Service	4,596,448	-	1,137,056	-	**1,137,056**
E12	Fire Prevention	3,964	-	95,901	-	**95,901**
E13	Water Quality, Air and Noise Pollution	958,722	-	71,069	-	**71,069**
E14	Agency & Recoupable Services	-	-	-	-	-
E15	Climate Change and Flooding	315,974	226,360	-	-	**226,360**
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**9,588,197**	**652,281**	**1,665,480**	-	**2,317,760**
	Less Transfers to/from Reserves	239,696		-		-
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**9,348,502**		**1,665,480**		**2,317,760**

SERVICE DIVISION F:
RECREATION AND AMENITY

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
F01	Operation and Maintenance of Leisure Facilities	614,091	-	68,567	-	68,567
F02	Operation of Library and Archival Service	2,587,316	3,694	43,592	-	47,286
F03	Op, Mtce & Imp of Outdoor Leisure Areas	971,839	-	4,744	-	4,744
F04	Community Sport and Recreational Development	827,745	260,875	424,059	-	684,935
F05	Operation of Arts Programme	2,058,483	281,420	415,055	33,334	729,809
F06	Agency & Recoupable Services	-	-	-	-	-
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**7,059,474**	**545,989**	**956,017**	**33,334**	**1,535,340**
	Less Transfers to/from Reserves	74,836		-		-
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**6,984,638**		**956,017**		**1,535,340**

SERVICE DIVISION G
AGRICULTURE, FOOD AND THE MARINE

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
G01	Land Drainage Costs	221,877	-	1,216	-	1,216
G02	Operation and Maintenance of Piers and Harbours	-	-	-	-	-
G03	Coastal Protection	-	-	-	-	-
G04	Veterinary Service	437,367	132,892	87,035	-	219,926
G05	Educational Support Services	-	-	-	-	-
G06	Agency & Recoupable Services	-	-	-	-	-
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**659,243**	**132,892**	**88,251**	**-**	**221,142**
	Less Transfers to/from Reserves	976		-		-
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**658,267**		**88,251**		**221,142**

SERVICE DIVISION H:
MISCELLANEOUS SERVICES

	DIVISION	EXPENDITURE TOTAL €	INCOME State Grants & Subsidies €	Provision of Goods and Services €	Contributions from other local authorities €	TOTAL €
H01	Profit/Loss Machinery Account	255,757	-	57,244	-	**57,244**
H02	Profit/Loss Stores Account	-	-	-	-	**-**
H03	Adminstration of Rates	1,710,517	-	8,830	-	**8,830**
H04	Franchise Costs	144,434	-	39,626	-	**39,626**
H05	Operation of Morgue and Coroner Expenses	198,938	-	1,218	-	**1,218**
H06	Weighbridges	16,903	-	-	-	**-**
H07	Operation of Markets and Casual Trading	35,355	-	11,509	-	**11,509**
H08	Malicious Damage	-	-	-	-	**-**
H09	Local Representation/Civic Leadership	1,410,516	-	116,768	-	**116,768**
H10	Motor Taxation	574,399	-	28,079	-	**28,079**
H11	Agency & Recoupable Services	907,777	6,381,722	1,283,017	-	**7,664,739**
	SERVICE DIVISION TOTAL INCLUDING TRANSFERS TO/FROM RESERVES	**5,254,597**	**6,381,722**	**1,546,291**	-	**7,928,013**
	Less Transfers to/from Reserves	839,363		-		-
	SERVICE DIVISION TOTAL EXCLUDING TRANSFERS TO/FROM RESERVES	**4,415,234**		**1,546,291**		**7,928,013**
	TOTAL ALL DIVISIONS	**85,016,992**	**43,815,999**	**19,101,756**	**180,735**	**63,098,490**

APPENDIX 3

ANALYSIS OF INCOME FROM GRANTS AND SUBSIDIES	2025 €	2024 €
Department of Housing, Local Government and Heritage		
Housing and Building	5,247,903	4,265,718
Road Transport & Safety	870,017	-
Water Services	279,555	285,883
Development Management	3,563,475	2,751,729
Environmental Services	315,789	248,397
Recreation and Amenity	-	-
Agriculture, Food and the Marine	24,383	266,907
Miscellaneous Services	6,367,839	5,371,770
	16,668,960	**13,190,404**
Other Departments and Bodies		
TII Transport Infrastructure Ireland	867,287	818,019
Culture, Communications and Sport	445,545	361,604
National Transport Authority	-	-
Social Protection	-	-
Defence	110,132	107,328
Education and Youth	3,694	4,242
Library Council	-	-
Arts Council	96,750	101,367
Transport	22,720,572	22,089,094
Justice, Home Affairs and Migration	13,883	20,992
Agriculture, Food and the Marine	-	-
Enterprise, Tourism and Employment	1,334,284	6,331,081
Rural, Community Development and the Gaeltacht	549,870	683,091
Climate, Environment and Energy	226,360	290,530
Food and Safety Authority of Ireland	-	-
Other	778,661	536,821
	27,147,039	**31,344,169**
Total	**43,815,999**	**44,534,573**

APPENDIX 4

ANALYSIS OF INCOME FROM GOODS AND SERVICES	2025 €	2024 €
Rents from Houses	7,027,401	6,658,370
Housing Loans Interest & Charges	253,053	197,425
Domestic Water	-	-
Commercial Water	-	-
Uisce Éireann	2,728,318	3,884,421
Domestic Refuse	79,329	83,714
Commercial Refuse	-	-
Domestic Sewerage	-	-
Commercial Sewerage	-	-
Planning Fees	282,602	320,171
Parking Fines/Charges	-	-
Recreation & Amenity Activities	-	-
Agency Services	76,216	46,770
Pension Contributions	734,836	733,249
Property Rental & Leasing of Land	383,752	239,689
Landfill Charges	-	-
Fire Charges	333,909	346,892
NPPR	7,668	59,774
Miscellaneous *	7,194,672	6,330,945
Total	**19,101,756**	**18,901,418**

* Misc now includes income previously shown separately as library fees/fines (photocopying/printing fees).

APPENDIX 5

SUMMARY OF CAPITAL EXPENDITURE AND INCOME	2025 €	2024 €
EXPENDITURE		
Payment to Contractors	149,555,108	101,313,631
Puchase of Land	2,958,243	4,707,664
Purchase of Other Assets/Equipment	744,204	891,501
Professional & Consultancy Fees	9,553,699	6,629,914
Other	18,045,503	14,577,236
Total Expenditure (Net of Internal Transfers)	**180,856,757**	**128,119,947**
Transfers to Revenue	35,784	470,779
Total Expenditure (Incl Transfers) *	**180,892,540**	**128,590,725**
INCOME		
Grants and LPT	143,943,744	98,805,958
Non-Mortgage Loans	-	-
Other Income		
a) Development Contributions	259,720	1,551,663
b) Property Disposals		
- Land	-	240,500
- LA Housing	730,580	978,770
- Other property	-	45,713
c) Purchase Tenant Annuities	-	3,905
d) Car Parking	-	-
e) Other	29,088,252	16,065,758
Total Income (Net of Internal Transfers)	**174,022,296**	**117,692,266**
Transfers from Revenue	3,387,896	5,927,710
Total Income (Incl Transfers) *	**177,410,192**	**123,619,976**
Surplus\(Deficit) for year	**(3,482,349)**	**(4,970,750)**
Balance (Debit)\Credit @ 1 January	**22,568,810**	**27,539,559**
Balance (Debit)\Credit @ 31 December	**19,086,461**	**22,568,810**

* Excludes internal transfers, includes transfers to and from Revenue account.

APPENDIX 6

ANALYSIS OF EXPENDITURE AND INCOME ON CAPITAL ACCOUNT

Division	BALANCE @ 1/1/2025	EXPENDITURE	INCOME				TRANSFERS			BALANCE @ 31/12/2025
			Grants and LPT	Non-Mortgage Loans*	Other	Total Income	Transfer from Revenue	Transfer to Revenue	Internal Transfers	
	€	€	€	€	€	€	€	€	€	€
Housing & Building	(3,743,839)	32,440,237	3,563,748	-	26,110,384	29,674,132	442,446	-	9,939	(6,057,560)
Road Transportation & Safety	3,971,027	127,413,039	127,483,238	-	1,449,558	128,932,796	35,000	-	668,255	6,194,040
Water Services	44,628	2,116,625	1,390,538	-	473,790	1,864,327	52,083	-	7,896	(147,691)
Development Management	10,860,970	12,681,706	6,844,954	-	1,875,706	8,720,660	2,202,166	784	1,869,371	10,970,677
Environmental Services	868,759	1,447,096	892,391	-	-	892,391	155,801	-	(66,692)	403,163
Recreation & Amenity	2,073,166	796,003	112,570	-	-	112,570	63,500	-	327,374	1,780,607
Agriculture, Food and the Marine	(16,451)	3,773,480	3,656,305	-	-	3,656,305	-	-	-	(133,626)
Miscellaneous Services	8,510,550	188,571	-	-	169,114	169,114	436,901	35,000	(2,816,143)	6,076,851
Total	**22,568,810**	**180,856,757**	**143,943,744**	**-**	**30,078,551**	**174,022,296**	**3,387,896**	**35,784**	**-**	**19,086,461**

Note: Mortgage-related transactions are excluded.

APPENDIX 7

SUMMARY OF MAJOR REVENUE COLLECTIONS FOR 2025

	Opening Arrears at 1/1/2025	Accrued	Vacant Property Adjustments	Write Offs	Waivers and Credits	Total for Collection =(B+C-D-E-F)	Amount Collected	Closing Arrears at 31/12/2025 =(G-H)	Specific Doubtful Arrears	% Collected =(H)/(G-J)
	€	€	€	€	€	€	€	€	€	
A	B	C	D	E	F	G	H	I	J	K
Rates	982,892	13,566,859	1,227,059	235,388	-	13,087,304	12,041,946	1,045,357	11,484*	92%
Rents & Annuities	780,939	7,043,965	-	60,945	-	7,763,959	6,890,820	873,139	-	89%
Housing Loans	64,306	566,496	-	-	-	630,802	603,505	27,297	-	96%

*Specific doubtful arrears = (i) Vacancy applications pending/criteria not met & (ii) Accounts in examinership/receivership/liquidation.

APPENDIX 8

INTEREST OF LOCAL AUTHORITIES IN COMPANIES

Where a local authority as a corporate body or its members or officers, by virtue of their office have an interest in a company (controlled, jointly controlled and associated), the following disclosures should be made for each entity:

Name of Company	Roscommon Leisure Centre Ltd	Moylurg Rockingham Ltd	Back Lane Management Ltd	Castlerea Food Enterprise Centre
Proportion of ownership interest	100%	50%	50%	100%
Consolidated in Local Authority accounts (Y/N)	N	N	N	N
Total Assets	179,658	6,177,024	7,627	13,559
Total Liabilities	348,670	5,047,372	7,627	3,314
Revenue	1,087,713	2,085,671	6,772	49,121
Expenditure	1,107,037	2,036,087	6,772	39,617
Cumulative Surplus/Deficit	(169,012)	1,129,652	-	10,245
Reporting Date of Financial Statements	31/12/2025	31/12/2025	31/12/2025	31/12/2025

APPENDIX 9

TRANSFERS BETWEEN REVENUE ACCOUNT AND CAPITAL ACCOUNT

Transfers from Capital Account to Revenue Account	2025 €
PPN	35,000
Total	**35,000**

Transfers from Revenue Account to Capital Account	2025 €
Match Funding for Regeneration Projects	900,000
Roscommon Enterprise Park	260,000
Machinery Account	599,930
Housing Grants & funding	542,446
GMA	395,000
Unfinished Estates	250,000
Other Capital Projects	239,737
Capital funding for Laboratory	100,000
Library	50,000
Civic Amenity Sites	50,000
Total	**3,387,113**


CONSTANS HIBERNIAE COR



Roscommon County Council
Áras an Chontae, Roscommon,
County Roscommon, F42 VR98

Tel: +353 (0)90 6637100
Fax: +353 (0)90 6625599
Email: customerservice@roscommoncoco.ie

www.roscommon.ie

RoscommonCountyCouncil

@roscommoncoco