

Company registration number: 455844

**Roscommon Integrated Development Company Ltd by Guarantee
Trading as Roscommon Leader Partnership
(A Company Limited by Guarantee and not having Share Capital)**

Financial statements

for the financial year ended 31 December 2022

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

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**Roscommon Integrated Development Company Ltd by Guarantee
Company limited by guarantee**

Directors and other information

Directors

Brian Nerney
Tom Gunning
Seamus Conway
Michael Frain
Anton Lennon
John O'Beirne (retired 24/11/2022)
Niall Rogers
Pat Compton
Stephanie O'Connor Shaw
Paraic Noone
John Hanley
Brian Daly (retired 24/02/2022)
Majella Hunt
Caroline Duignan (appointed 30/06/2022)
Karen Keaveney (appointed 30/06/2022)

Secretary

Seamus Conway

Company number

455844

Registered office

The Cube Flexispace
Lanesborough Road
Roscommon Town
Co Roscommon
F42 DX61

Business address

The Cube Flexispace
Lanesborough Road
Roscommon Town
Co Roscommon
F42 DX61

Auditor

Gilheany & Co
1 Landmark Court
Carrick on Shannon
Co Leitrim

**Roscommon Integrated Development Company Ltd by Guarantee
Company limited by guarantee**

Directors and other information (continued)

Bankers

Bank of Ireland
Roscommon
Co Roscommon

Solicitors

Kenneth McDonnell
New Street
Ballaghaderreen
Co Roscommon

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2022.

Directors

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

Brian Nerney
Tom Gunning
Seamus Conway
Michael Frain
Anton Lennon
John O'Beirne (retired 24/11/2022)
Niall Rogers
Pat Compton
Marianne Fallon
Stephanie O'Connor Shaw
Paraic Noone
John Hanley
Brian Daly (retired 24/02/2022)
Majella Hunt
Caroline Duignan (appointed 30/06/2022)
Karen Keaveney (appointed 30/06/2022)

Principal activities

The principal activity of the company is to deliver the SICAP, European Commissions Agriculture and Rural Development Programme along with other initiative funded by the EU and exchequer funding. The company promotes, supports, assists and engages in (a) social development, (b) enterprise development to facilitate rural and urban regeneration or (c) community development, designed to benefit and promote the welfare of local communities or to deal with the causes and consequences of social and economic disadvantage or poverty. Income is generated through sales and fundraising to sustain the operations of a programme if funding does not cover the full operational cost of the programme

Principal risks and uncertainties

The principal risk and uncertainty facing the company is the ability of the company to secure new sources of finance and retain existing grant income in the light of government cut-backs.

Likely future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future.

Dividends

During the financial year the directors have not paid any dividends or recommended payment of a final dividend.

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Directors report

Accounting records

The measures taken by the directors 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 The Cube Flexispace, Lanesborough Road, Roscommon Town, Co Roscomon.

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 auditor, Gilheany & Co, indicate their willingness to continue in office in accordance with Section 383(2) of the Companies Act, 2014.

This report was approved by the board of directors on 25 May 2023 and signed on behalf of the board by:

Michael Frain
Director

Seamus Conway
Director



**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

Directors responsibilities statement

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

Irish company law requires the directors to prepare financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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 profit or loss 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 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 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 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
Roscommon Integrated Development Company Ltd by Guarantee**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Roscommon Integrated Development Company Ltd by Guarantee (the 'company') for the financial year ended 31 December 2022 which comprise the profit and loss account, statement of income and retained earnings, balance sheet, statement of cash flows 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, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2022 and of its profit 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; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with 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.

Conclusions relating to going concern

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

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

Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent auditor's report to the members of
Roscommon Integrated Development Company Ltd by Guarantee (continued)**

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

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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.

**Independent auditor's report to the members of
Roscommon Integrated Development Company Ltd by Guarantee (continued)**

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.



James Gilheany (Senior Statutory Auditor)

For and on behalf of
Gilheany & Co
Chartered Accountant & Registered Auditor
1 Landmark Court
Carrick on Shannon
Co Leitrim

25 May 2023

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Income and expenditure account
Financial year ended 31 December 2022**

	Note	2022 €	2021 €
Income	5	4,286,458	3,235,398
Gross Income		<u>4,286,458</u>	<u>3,235,398</u>
Expenditure		(4,290,633)	(3,259,541)
Other operating income		10,875	10,874
	6	<u>6,700</u>	<u>(13,269)</u>
Surplus before taxation		<u>6,700</u>	<u>(13,269)</u>
Tax on surplus		-	-
Surplus for the financial year		<u><u>6,700</u></u>	<u><u>(13,269)</u></u>

All the activities of the company are from continuing operations.

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

The notes on pages 12 to 17 form part of these financial statements.

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

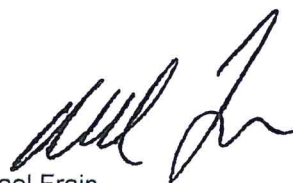
**Balance sheet
As at 31 December 2022**

	Note	2022		2021	
		€	€	€	€
Fixed assets					
Tangible assets	8	289,574		272,212	
			289,574		272,212
Current assets					
Debtors	9	428,726		182,889	
Cash at bank and in hand		1,659,139		1,598,792	
		2,087,865		1,781,681	
Creditors: amounts falling due within one year	10	(2,085,185)		(1,757,464)	
Net current assets			2,680		24,217
Total assets less current liabilities			292,254		296,429
Creditors: amounts falling due after more than one year	11		-		(10,875)
Net assets			<u>292,254</u>		<u>285,554</u>
Capital and reserves					
Reserves account			292,254		285,554
Members funds			<u>292,254</u>		<u>285,554</u>

These financial statements were approved by the board of directors on 23 May 2023 and signed on behalf of the board by:

Seamus Conway

Seamus Conway
Director



Michael Frain
Director

The notes on pages 12 to 17 form part of these financial statements.

Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)

Statement of cash flows
Financial year ended 31 December 2022

	Note	2022 €	2021 €
Cash flows from operating activities			
Profit for the financial year		6,700	(13,269)
<i>Adjustments for:</i>			
Depreciation of tangible assets		106,071	102,469
Government grant income		(10,875)	(10,874)
(Gain)/loss on disposal of tangible assets		(1,000)	-
Accrued expenses/(income)		117,383	258,932
<i>Changes in:</i>			
Trade and other debtors		(151,889)	(9,744)
Trade and other creditors		84,171	(15,277)
Cash generated from operations		<u>150,561</u>	<u>312,237</u>
Net cash from operating activities		<u>150,561</u>	<u>312,237</u>
Cash flows from investing activities			
Purchase of tangible assets		(123,433)	(81,153)
Proceeds from sale of tangible assets		1,000	-
Net cash used in investing activities		<u>(122,433)</u>	<u>(81,153)</u>
Cash flows from financing activities			
Government grant income		10,875	10,874
Net cash from financing activities		<u>10,875</u>	<u>10,874</u>
Net increase/(decrease) in cash and cash equivalents		39,003	241,958
Cash and cash equivalents at beginning of financial year		<u>1,593,401</u>	<u>1,351,444</u>
Cash and cash equivalents at end of financial year		<u>1,632,404</u>	<u>1,593,402</u>

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements
Financial year ended 31 December 2022**

1. General information

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is The Cube Flexispace, Lanesborough Road, Roscommon Town, Co Roscommon, F42 DX61.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, '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.

Income and Grant Policy

The company's main source of income is EU and Exchequer funding. The company also has other miscellaneous income. Grant income is recognised where the grant relates to the current financial period and where there is certainty of receipt. A substantial element of the grants received fall under the National Development Plan 2007 - 2020.

Grant income from various funding groups is intended to cover the costs of grant payments and administration.

The company acts as grant administrators on behalf of various funding bodies. Grants are paid to grant recipients when the conditions for the grant are met and are recognised in the accounts when paid.

The grant income applied for administration purposes represents the amounts permitted for these purposes under the rules of the grant agreements entered into by the company.

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.

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2022**

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:

Fittings fixtures and equipment	- 15%
Motor vehicles	- 20%

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.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee not having a share capital. The liability of each member, in the event of the company being wound up is €1.

5. Income

Income arises from:

	Year ending 2022	Year ending 2021
	€	€
Funding/Grants	4,067,644	3,067,238
Other	218,814	168,160
	<u>4,286,458</u>	<u>3,235,398</u>

The whole of the companys income is attributable to its principal activity of promoting, supporting, assisting and engaging in (i) social development and inclusion (ii) rural development (iii) community development.

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2022**

6. Operating profit/(loss)

Operating profit/(loss) is stated after charging/(crediting):

	2022	2021
	€	€
Depreciation of tangible assets	106,071	102,469
(Gain)/loss on disposal of tangible assets	(1,000)	-
	<u> </u>	<u> </u>

7. Staff costs

The average number of persons employed by the company during the financial year, including the directors, was as follows:

	2022	2021
	Number	Number
Administrative	62	56
	<u> </u>	<u> </u>

The aggregate payroll costs incurred during the financial year were:

	2022	2021
	€	€
Directors Remuneration	-	-
Wages and salaries	1,979,973	1,823,082
Other retirement benefit costs	84,269	77,063
Other compensation - compensation for loss of office	-	7,680
	<u> </u>	<u> </u>
	<u>2,064,242</u>	<u>1,907,825</u>

The directors of the company do not receive any remuneration.

The wages and salaries of certain employees of Roscommon Integrated Development Company Limited by Guarantee under the Rural Social Scheme and the TUS Scheme are paid directly by Pobal. The related grant income and wages costs of €4,012,971 are not included in the accounts of Roscommon Integrated Development Company Limited by Guarantee. Roscommon Integrated Development Company Limited by Guarantee are not in direct receipt of the funds and are not responsible for administering the related payroll and taxes.

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2022**

8. Tangible assets

	Fixtures, fittings and equipment €	Motor vehicles €	Total €
Cost			
At 1 January 2022	861,269	242,885	1,104,154
Additions	108,734	14,699	123,433
Disposals	-	(20,050)	(20,050)
At 31 December 2022	<u>970,003</u>	<u>237,534</u>	<u>1,207,537</u>
Depreciation			
At 1 January 2022	622,380	209,562	831,942
Charge for the financial year	80,625	25,446	106,071
Disposals	-	(20,050)	(20,050)
At 31 December 2022	<u>703,005</u>	<u>214,958</u>	<u>917,963</u>
Carrying amount			
At 31 December 2022	<u>266,998</u>	<u>22,576</u>	<u>289,574</u>
At 31 December 2021	<u>238,889</u>	<u>33,323</u>	<u>272,212</u>

9. Debtors

	2022 €	2021 €
Other debtors	185,857	25,767
Prepayments	22,771	30,972
Accrued income	220,098	126,150
	<u>428,726</u>	<u>182,889</u>

10. Creditors: amounts falling due within one year

	2022 €	2021 €
Amounts owed to credit institutions	26,735	5,391
Trade creditors	106,078	11,032
Accruals & Deferred Income	1,952,372	1,741,041
	<u>2,085,185</u>	<u>1,757,464</u>

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2022**

11. Creditors: amounts falling due after more than one year

	2022	2021
	€	€
Government grants	-	10,875
	<u> </u>	<u> </u>

12. Employee benefits

The amount recognised in profit or loss in relation to defined contribution plans was €84,269 (2021: €77,063).

13. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	€	€
Recognised in creditors:		
Deferred government grants due after more than one year	-	10,875
	<u> </u>	<u> </u>
Recognised in other operating income:		
Government grants recognised directly in income	10,875	10,874
	<u> </u>	<u> </u>

14. Contingent assets and liabilities

The company is in receipt of funding from a number of granting bodies and as such is subject to funding agreements and conditions issued by these bodies. Under these agreements grants may become repayable if certain circumstances arise.

**Roscommon Integrated Development Company Ltd by Guarantee
(A Company Limited by Guarantee and not having Share Capital)**

**Notes to the financial statements (continued)
Financial year ended 31 December 2022**

15. Related party transactions

During the financial year the company entered into the following transactions with related parties:

	Transaction value	
	2022	2021
	€	€
Brian Nerney - Director Shannonside Communications	4,403	2,944
Michael Frain - Director First Class Office Ltd.	6,351	6,172
Michael Frain - Director North West Roscommon CDP Ltd	8,117	2,638
Marianne Fallon - Director Lorica Consulting Ltd.	3,000	450
Marianne Fallon - Director Triest Press Ltd Roscommon	2,568	275
Paraic Noone - Director St. Ronans Hall Community Company CLG	12,597	10,225
Brian Nerney - The Spool Factory	-	100
Brian Nerney - Boyle Family resource centre CLG	-	8,500
Michael Frain - Director Roscommon County Development Fund CLG	24,983	-

The above transactions relate to grants awarded to organisations which have common directorships.

The company has internal control procedures to ensure that all transactions with these organisations are at arms length and no conflicts of interest arise.

16. Additional Note per Pobal Circular 13/2014

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of €10,000 from €60,000 upwards and an overall figure for total employer pension contributions

Employee Benefits €	Number of Employees
€60,000	3
€90,000	1

We are compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

Roscommon Integrated Company Limited by Guarante is tax compliant

17. Approval of financial statements

The board of directors approved these financial statements for issue on 23 May 2023.

Note 18 - Grants

Grantor	Grant	Purpose of Grant (Please detail grant & detail if capital in nature)	Total Grant awarded	Term (i.e. dates of offer date, to expiry date)	Grant included in your Financial Statements (i.e. grant taken to income in the current financial statements)	The Cash received in 2022	Grant deferred (due)	Restrictions
Dept. of Employment Affairs and Social Protection	Rural Social Scheme	Pay, general administration and Service Provision	€166,150.00	01/01/22 - 31/12/22	169,039.00	166,150.00	11,094.00	Rules of Programme
Dept. of Employment Affairs and Social Protection	TUS	Pay, general administration and Service Provision	€99,308.04	01/01/22 - 31/12/22	97,553.00	99,308.04	5,081.00	Rules of Programme
Department of Rural and Community Development	An Bealach - RRDF	Pay, general administration and Service Provision	€207,359.55	01/01/2021 - 31/12/2023	86,555.00	0.00	83,587.68	Rules of Programme
Department of Rural and Community Development	LEADER - €1,770,532 Admin & Implementing partner for RN LCDC to deliver €1,639,494 in LEADER projects which will be paid direct by RN CO,CG	Pay, general administration, animation and grant allocation	€8,952,659.00	27/07/2016 - 31/12/2022	468,177.00	560,611.27	49,441.53	Rules of Programme
Department of Rural and Community Development	Angna Miners Walks	Pay, general administration and Service Provision	€91,938.91	01/01/2022 - 31/12/2022	67,632.00	97,301.97	17,237.26	Rules of Programme
Department of Rural and Community Development	Suck Valley Walks	Pay, general administration and Service Provision	€101,867.27	01/01/2022 - 31/12/2022	103,222.00	96,767.73	6,368.32	Rules of Programme
Department of Rural and Community Development	Rural Recreation Officer & Faite Ireland	Pay, general administration and Service Provision	€59,840.00	01/01/2022 - 31/12/2022	58,836.34	59,141.67	19,070.00	Rules of Programme
Department of Rural and Community Development	Rinn Duin Walk	Pay, general administration and Service Provision	€1,551.55	01/01/2022 - 31/12/2022	0.00	0.00	1,211.55	Rules of Programme
Department of Rural and Community Development	Lung Lough Gara	Pay, general administration and Service Provision	€13,054.61	01/01/2022 - 31/12/2022	10,739.08	13,064.81	2,325.73	Rules of Programme
Department of Rural and Community Development	Walks Scheme - Small Projects	Pay, general administration and Service Provision	€40,000.00	01/01/2022 - 31/12/2022	50,750.00	40,000.00	(10,750)	Rules of Programme
Department of Rural and Community Development	Small Project Granlahan Loop	Pay, general administration and Service Provision	€8,280.36	01/01/2022 - 31/12/2022	8,280.36	8,280.36	0.00	Rules of Programme
Faite Ireland	Faite Ireland Contribution	Pay, general administration and Service Provision	€5,000.00	01/01/2022 - 31/12/2022	5,000.00	5,000.00	0.00	Rules of Programme
POBAI	Miners Way Trails Grant - payment ref - 6955600	Pay, general administration and Service Provision	€1,460.00	01/01/2022 - 31/12/2022	1,460.00	1,460.00	0.00	Rules of Programme
Dept. of Children Equality, Disability, Integration and Youth	Prisac Service	Pay, general administration and Service Provision	€34,934.00	01/01/2022 - 31/12/2022	33,825.00	30,509.30	(5,553)	Rules of Programme
Popal, Department Community & Rural Development	SICAP	Pay, general administration and Service Provision	€775,189.89	01/01/2022 - 31/12/2022	733,261.00	747,993.00	43,737.26	Rules of Programme
Western Region Drug and Alcohol Task Force	Foundations	Pay, general administration and Service Provision	€17,208.98	01/02/2021 - 31/12/2022	0.00	0.00	1,415.86	Rules of Programme
Department of Health	Healthy Ireland Fund (Abilty A/C)	Completion of Healthy Living actions	€179,180.00	01/04/2016 - 31/03/2022	1,982.80	0.00	6,212.60	Rules of Programme
TUSLA	Early Years Play	Pay, general administration and Service Provision	€15,985.00	01/10/2022 - 31/03/2023	1,336.86	15,985.00	14,648.14	Rules of Programme
TUSLA	Till Homework Supports	Pay, general administration and Service Provision	€10,000.00	01/04/2022 - 31/12/2022	16,703.56	15,000.00	3,703.56	Rules of Programme
Health Service Executive	Traveller Health Initiative	Pay, general administration and Service Provision	€150,107.00	01/01/2022 - 31/12/2022	180,532.00	150,107.00	0.00	Rules of Programme
Health Service Executive	SLOVAC-ROMA Support Worker	Pay, general administration and Service Provision	€33,354.00	01/12/2022 - 31/12/2022	31,097.25	0.00	2,256.72	Rules of Programme
Health Service Executive	Equality Action Plan	Pay, general administration and Service Provision	€73,130.00	01/12/2022 - 31/12/2022	49,635.80	73,130.00	23,294.20	Rules of Programme
Health Service Executive	RCCC Traveller Employment Study	Pay, general administration and Service Provision	€10,000.00	01/01/2022 - 31/12/2023	0.00	10,000.00	10,000.00	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - ASPALE	Pay, general administration and Service Provision	€37,405.00	31/12/2020 - 30/12/2022	34,654.78	0.00	(22,703)	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - DISCOVER Project	Pay, general administration and Service Provision	€30,077.00	01/10/19 - 30/09/21	0.00	4,988.40	(552)	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - Migrant Community Mentors Project	Pay, general administration and Service Provision	€27,610.00	01/11/19 - 31/10/21	1,203.00	5,293.00	437.00	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - Home Care Project	Pay, general administration and Service Provision	€35,928.98	01/11/2021 - 31/10/2023	2,750.00	7,005.71	4,255.71	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - CATALYSE	Pay, general administration and Service Provision	€32,059.00	31/12/2020 - 30/12/2022	26,559.00	12,823.60	(5,912)	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - EU VIRTUAL	Pay, general administration and Service Provision	€32,991.00	01/11/2021 - 31/10/2023	3,250.00	13,195.40	9,946.40	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - European Stores Project	Pay, general administration and Service Provision	€39,480.00	01/09/19 - 28/02/22	18,306.00	16,998.00	1,432.00	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - DISC	Pay, general administration and Service Provision	€42,460.00	01/11/2021 - 31/10/2023	3,250.00	33,968.00	30,718.00	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - BCCCC	Pay, general administration and Service Provision	€54,350.00	01/11/21 - 31/10/2023	21,718.00	19,022.50	(2,696)	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - ECCE	Pay, general administration and Service Provision	€60,380.00	01/02/22 - 31/01/2024	5,500.00	21,128.00	15,826.00	Rules of Programme
Popal, Department Community & Rural Development	Community Services Programme KEADUE	Pay, general administration and Service Provision	€124,399.00	01/01/2022 - 31/12/2022	116,372.47	122,991.29	9,352.82	Rules of Programme