

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 2019**

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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  
Luke Fannon  
Anton Lennon  
Niall Rogers  
Pat Compton  
Stephanie O'Connor Shaw  
Paraic Noone  
Padraic Corcoran  
Noel Comer (retired 14th February 2019)  
Brian Daly  
Majella Hunt

**Secretary**

Seamus Conway

**Company number**

455844

**Registered office**

Unit 12, Tower B Roscommon West Business Park  
Golf Links Road  
Roscommon Town  
Co Roscommon

**Business address**

Unit 12 Tower B, Roscommon West Business Park  
Golf Links Road  
Roscommon Town,  
Co Roscommon

**Auditor**

Gilheany & Co  
1 Landmark Court  
Carrick on Shannon  
Co Leitrim

**Bankers**

Bank of Ireland  
Roscommon  
Co Roscommon

Directors and other information (continued)

Solicitors

Kenneth McDonnell  
New Street  
Ballaghaderreen  
Co Roscommon

## Directors report

The directors present their annual report and the audited financial statements of the company for the financial year ended 31 December 2019.

### 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  
Luke Fannon  
Anton Lennon  
John O'Beirne  
Niall Rogers  
Pat Compton  
Marianne Fallon  
Stephanie O'Connor Shaw  
Paraic Noone  
Padraic Corcoran  
Noel Comer (resigned 14th February 2019)  
Brian Daly  
Majella Hunt

### 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

**Events after the end of the reporting period**

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people, along with workforce and travel restrictions designed to slow the spread of the virus.

In order to adhere to these guidelines, in March 2020 the company office remained open as it was classified an essential service, however staff where possible worked remotely. Some projects due to be started or completed in the first half of 2020 will inevitably be delayed due to the restrictions, however the directors are confident when all restrictions are removed these projects will continue as planned.

Management will continue to monitor and evaluate the impact of COVID-19 during the 2020 financial year.

**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 Unit 12, Tower B Roscommon West Business Park, Golf Links Roads, Roscommon Town, Co Roscommon.


**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.

This report was approved by the board of directors on 12 May 2020 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 2019 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 2019 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 Gilheaney (Senior Statutory Auditor)

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

12 May 2020

**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 2019**

	Note	2019 €	2018 €
Income	5	3,482,013	3,307,518
<b>Gross Income</b>		3,482,013	3,307,518
Expenditure		(3,466,896)	(3,283,722)
Other operating income		18,301	10,874
	6	33,418	34,670
<b>Surplus before taxation</b>		33,418	34,670
Tax on surplus		-	-
<b>Surplus for the financial year</b>		33,418	34,670

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 2019

	Note	2019		2018	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	8	<u>273,026</u>		<u>252,533</u>	
			273,026		252,533
<b>Current assets</b>					
Debtors	9	98,451		92,313	
Cash at bank and in hand		<u>1,393,118</u>		<u>855,266</u>	
		1,491,569		947,579	
<b>Creditors: amounts falling due within one year</b>	10	<u>(1,483,068)</u>		<u>(941,128)</u>	
<b>Net current assets</b>			<u>8,501</u>		<u>6,451</u>
<b>Total assets less current liabilities</b>			<u>281,527</u>		<u>258,984</u>
<b>Creditors: amounts falling due after more than one year</b>	11		(32,623)		(43,498)
<b>Net assets</b>			<u><u>248,904</u></u>		<u><u>215,486</u></u>
<b>Capital and reserves</b>					
Reserves account			<u>248,904</u>		<u>215,486</u>
<b>Members funds</b>			<u><u>248,904</u></u>		<u><u>215,486</u></u>

These financial statements were approved by the board of directors on 12 May 2020 and signed on behalf of the board by:

  
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 2019**

	2019	2018
Note	€	€
<b>Cash flows from operating activities</b>		
Profit for the financial year	33,418	34,670
<i>Adjustments for:</i>		
Depreciation of tangible assets	79,394	75,796
Government grant income	(10,874)	(10,874)
(Gain)/loss on disposal of tangible assets	3,100	(1,465)
Accrued expenses/(income)	446,874	149,279
<i>Changes in:</i>		
Trade and other debtors	825	14,931
Trade and other creditors	29,866	36,870
Cash generated from operations	<u>582,603</u>	<u>299,207</u>
Net cash from operating activities	<u>582,603</u>	<u>299,207</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(105,287)	(155,888)
Proceeds from sale of tangible assets	2,300	1,610
Net cash used in investing activities	<u>(102,987)</u>	<u>(154,278)</u>
<b>Cash flows from financing activities</b>		
Government grant income	10,874	10,874
Net cash from financing activities	<u>10,874</u>	<u>10,874</u>
Net increase/(decrease) in cash and cash equivalents	490,490	155,803
Cash and cash equivalents at beginning of financial year	<u>855,266</u>	<u>699,464</u>
Cash and cash equivalents at end of financial year	<u>1,345,756</u>	<u>855,267</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 2019**

**1. General information**

The company is a private company limited by guarantee, registered in Ireland. The address of the registered office is Unit 12, Tower B Roscommon West Business Park, Golf Links Road, Roscommon Town, Co Roscommon.

**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.

**Going concern**

The directors have performed a going concern assessment for a period of 12 months from date of approval of the financial statements, which indicates that, taking account of the impact of the COVID-19 pandemic, the company will have sufficient funds to meet its liabilities as they fall due for that period. The directors continue to adopt the going concern basis of accounting.

**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.

**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 2019**

**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.

**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.



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 2019

5. Income

Income arises from:

	Year ending 2019 €
Funding/Grants	3,284,757
Other	197,556
	<u>3,482,313</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.

6. Operating profit

Operating profit is stated after charging/(crediting):

	2019 €	2018 €
Depreciation of tangible assets	79,394	75,796
(Gain)/loss on disposal of tangible assets	3,100	(1,465)
	<u>82,494</u>	<u>74,331</u>



Notes to the financial statements (continued)  
Financial year ended 31 December 2019

7. Staff costs

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

	2019	2018
	Number	Number
Administrative	<u>56</u>	<u>46</u>

The aggregate payroll costs incurred during the financial year were:

	2019	2018
	€	€
Wages and salaries	1,838,732	1,527,685
Other retirement benefit costs	<u>99,913</u>	<u>84,194</u>
	<u>1,938,645</u>	<u>1,611,879</u>

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 €3,938,921 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.

8. Tangible assets

	Fixtures, fittings and equipment	Motor vehicles	Total
	€	€	€
<b>Cost</b>			
At 1 January 2019	580,136	237,777	817,913
Additions	105,848	10,495	116,343
Disposals	-	(27,187)	(27,187)
<b>At 31 December 2019</b>	<u>685,984</u>	<u>221,085</u>	<u>907,069</u>
<b>Depreciation</b>			
At 1 January 2019	410,916	165,520	576,436
Charge for the financial year	61,053	18,341	79,394
Disposals	-	(21,787)	(21,787)
<b>At 31 December 2019</b>	<u>471,969</u>	<u>162,074</u>	<u>634,043</u>
<b>Carrying amount</b>			
At 31 December 2019	<u>214,015</u>	<u>59,011</u>	<u>273,026</u>
At 31 December 2018	<u>169,220</u>	<u>72,257</u>	<u>241,477</u>

Notes to the financial statements (continued)  
Financial year ended 31 December 2019

<b>9. Debtors</b>	<b>2019</b>	<b>2018</b>
	€	€
Other debtors	21,667	-
Prepayments	4,904	27,396
Accrued income	71,880	64,917
	<u>98,451</u>	<u>92,313</u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	€	€
Amounts owed to credit institutions	47,362	-
Trade creditors	53,350	12,609
Accruals & Deferred Income	1,382,356	928,519
	<u>1,483,068</u>	<u>941,128</u>
<b>11. Creditors: amounts falling due after more than one year</b>	<b>2019</b>	<b>2018</b>
	€	€
Government grants	<u>32,623</u>	<u>43,498</u>
<b>12. Employee benefits</b>		
The amount recognised in profit or loss in relation to defined contribution plans was €99,913 (2018: €84,194).		
<b>13. Government grants</b>		
The amounts recognised in the financial statements for government grants are as follows:		
	<b>2019</b>	<b>2018</b>
	€	€
Recognised in creditors:		
Deferred government grants due after more than one year	<u>32,623</u>	<u>43,498</u>
Recognised in other operating income:		
Government grants recognised directly in income	<u>10,874</u>	<u>10,874</u>

Notes to the financial statements (continued)  
Financial year ended 31 December 2019

**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.

**15. Approval of financial statements**

The board of directors approved these financial statements for issue on 12 May 2020.

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

**Detailed income and expenditure account**  
**for the year ended 31 December 2019**

	Appendix	Income €	Expenditure €	Profit/(Loss) €
Rural Social Scheme	20	171,283	(167,399)	3,884
TUS	21	85,358	(80,878)	4,480
General Administration	22	4,000	-	4,000
Leader	23	379,043	(374,367)	4,676
PMF	24	188,848	(188,848)	-
Tours	25	5,290	(5,290)	-
RRO	26	51,327	(48,893)	2,434
Walks Scheme - Miners Way	27	64,641	(64,032)	609
Walks Scheme - Materials	28	145,030	(99,043)	45,987
Refugee Resettlement	29	106,945	(106,945)	-
Community Development	30	38,372	(38,421)	(49)
Miscellaneous	31	41,616	(41,616)	-
Rural Mens Group	32	5,824	(5,823)	1
EDS/EROOC Creative	33	277,403	(265,570)	11,833
Social Finance	34	3,732	(3,732)	-
HSE/Tusla	35	186,323	(185,316)	1,007
LTI	36	145,065	(131,595)	13,470
Jigsaw/Growing Tree	37	106,560	(105,306)	1,254
Prison RC/Young Carers/ERASMUS	38	44,683	(44,683)	-
Friendly Call Service	39	839	(839)	-
Traveller Health Initiative	40	162,415	(161,302)	1,113
SICAP	41	608,161	(605,517)	2,644
Erasmus	42	-	-	-
Keadue Social Services	43	197,708	(197,793)	(85)
Digital Skills	44	454,156	(449,436)	4,720
ETB Youth Service	45	9,314	(9,315)	1
An Bealach	46	5,504	(5,545)	(41)
Depreciation & Amortisation		-	(68,520)	(68,520)
		<u>3,489,440</u>	<u>(3,456,022)</u>	<u>33,418</u>



Roweclom Integrated Development Company Limited by Guarantees  
 (A Company Limited by Guarantees and not having a Share Capital)

Notes to the financial statements  
 for the year ended 31 December 2018

16. Grant Makers	Grant	Project description (refer to Note 16.1 (a) Multi-Identifiable)	Total Grant awarded	Term (date of start date - end date)	Grant included in year (the financial statements refer to the period covered)	Grant awarded in 2018	Grant awarded in 2019	Grant awarded in 2020	Beneficiary
Dept. of Employment Affairs and Social Protection	Rural Social Scheme	Pay general administration and Social Protection	€161,153.00	01/01/2018 - 31/12/2018	171,203.00	164,150.00	664.33	6.52	Rules of Programme
Dept. of Employment Affairs and Social Protection	UUS	Pay general administration and Social Protection	47,000.00	01/01/2018 - 31/12/2018	47,510.00	47,000.00	314.54	0.00	Rules of Programme
Department of Rural and Community Development	LEADER (€1,710,232 Agria 1)	Pay general administration, information and social activation and social aid for LEADER in Agria Areas (WAs)	8,827,620.00	27/02/2018 - 31/12/2018	378,043.00	378,315.38	0,335.42	0.00	Rules of Programme
Department of Rural and Community Development	Agria Areas (WAs)	Pay general administration and Social Protection	72,910.30	01/01/2018 - 31/05/2019	64,641.00	73,344.10	11,344.27	0.00	Rules of Programme
Department of Rural and Community Development	Rural Welfare Works	Pay general administration and Social Protection	14,570.45	01/01/2018 - 30/06/2019	14,230.50	13,214.03	3,782.47	0.00	Rules of Programme
Department of Rural and Community Development	Rural Recreation Office & Leasing	Pay general administration and Social Protection	14,000.00	01/01/2018 - 31/12/2018	51,387.00	53,000.00	10,665.11	0.00	Rules of Programme
Department of Rural and Community Development	Rural Development	Pay general administration and Social Protection	2,603.20	01/01/2018 - 31/12/2018	2,010.50	2,010.50	0.00	0.00	Rules of Programme
Department of Rural and Community Development	Green Networks	Pay general administration and Social Protection	103,544.30	01/01/2018 - 31/12/2017	-	424.50	424.50	0.00	Rules of Programme
Department of Justice	Rural Service	Pay general administration and Social Protection	74,313.60	01/01/2018 - 31/12/2018	28,531.55	28,852.16	237.07	0.00	Rules of Programme
Department of Rural and Community Development	LEADER	Pay general administration and Social Protection	348,340.00	01/01/2018 - 31/12/2018	564,423.14	554,223.41	7,181.05	0.00	Rules of Programme
Department of Rural and Community Development	Healthy Ireland Fund	Completion of Healthy Living Actions	33,100.00	01/01/2018 - 31/12/2018	3,815.07	3,075.07	0.00	0.00	Rules of Programme
Health Service Executive	Healthy Ireland Initiative	Pay general administration and Social Protection	160,107.00	01/01/2018 - 31/12/2018	150,107.00	150,107.00	0.00	0.00	Rules of Programme
Health Service Executive	Early Years and Family Programme	Pay general administration and Social Protection	43,114.00	01/01/2018 - 31/12/2018	54,101.00	54,113.91	4.07	0.00	Rules of Programme
Health Service Executive	PROLIFE (not in LEADER)	Pay general administration and Social Protection	41,100.00	01/01/2018 - 30/06/2019	-	0.00	1,310.00	0.00	Rules of Programme
Health Service Executive	EU/LEADER Project	Pay general administration and Social Protection	30,105.00	01/01/2018 - 31/08/2019	1,335.00	6,118.00	4,644.00	0.00	Rules of Programme
Health Service Executive	Leads The Future Bureau	Pay general administration and Social Protection	39,400.00	01/01/2018 - 30/07/2019	1,000.00	9,211.00	8,211.00	0.00	Rules of Programme
Health Service Executive	Leads The Future Bureau	Pay general administration and Social Protection	30,072.00	01/01/2018 - 30/06/2021	1,335.00	0.00	0.00	0.00	Rules of Programme
Health Service Executive	Leads The Future Bureau	Pay general administration and Social Protection	31,718.00	01/01/2018 - 31/10/2021	600.00	10,811.00	10,211.00	0.00	Rules of Programme
Health Service Executive	Leads The Future Bureau	Pay general administration and Social Protection	11,504.75	01/01/2018 - 31/12/2018	11,200.34	11,504.75	1,018.74	0.00	Rules of Programme
Health Service Executive	Leads The Future Bureau	Pay general administration and Social Protection	115,595.41	01/01/2018 - 31/12/2018	115,595.41	115,595.41	-	0.00	Rules of Programme
Department of Rural and Community Development	Community Services Programme (LEADER)	Pay general administration and Social Protection	38,500.00	01/01/2018 - 31/12/2018	35,433.40	34,600.00	3,044.00	0.00	Rules of Programme
Department of Rural and Community Development	Leads The Future Bureau	Pay general administration and Social Protection	1,532,000.00	20/12/2018 - 20/02/2020	484,147.00	582,000.00	332,451.58	0.00	Rules of Programme
Dept of the Communities	Rural Skills	Pay general administration and Social Protection	14,818.00	01/01/2018 - 31/12/2018	14,640.40	14,144.75	3,031.24	0.00	Rules of Programme
Dept of the Communities	LEADER	Pay general administration and Social Protection	27,200.00	01/01/2018 - 30/06/2019	62,422.35	64,025.46	3,603.15	0.00	Rules of Programme
Dept of the Communities	LEADER	Pay general administration and Social Protection	213,300.00	15/02/2018 - 15/12/2018	160,444.10	63,370.00	14,212.34	0.00	Rules of Programme
Dept of the Communities	LEADER	Pay general administration and Social Protection	63,918.00	01/01/2018 - 01/07/2019	214,800.85	134,500.31	48,137.81	0.00	Rules of Programme
Dept of the Communities	LEADER	Pay general administration and Social Protection	169,504.00	01/01/2018 - 31/12/2018	77,874.46	169,504.00	130,035.64	0.00	Rules of Programme
Dept of the Communities	LEADER	Pay general administration and Social Protection	67,500.25	01/01/2018 - 31/12/2018	11,555.48	69,000.33	87,500.93	0.00	Rules of Programme
Dept of the Communities	LEADER	Pay general administration and Social Protection	15,312.00	01/01/2018 - 31/12/2018	0,313.14	15,312.00	4,024.18	0.00	Rules of Programme
Dept of the Communities	LEADER	Pay general administration and Social Protection	60,441.00	15/07/2018 - 12/06/2019	24,838.00	24,838.00	34,838.00	0.00	Rules of Programme
Department of Rural and Community Development	LEADER (General Projects)	Pay general administration and Social Protection	14,169.00	27/02/2018 - 31/12/2018	14,270.00	14,270.00	-	0.00	Rules of Programme
Central Projects	Information Project in BMD	Pay general administration and Social Protection	2,313,147.00	01/01/2018 - 31/12/2022	5,604.00	140,250.00	135,072.32	0.00	Rules of Programme
Department of Rural and Community Development	Asa Bulletin	Pay general administration and Social Protection	400,000.00	01/01/2018 - 31/12/2021	-	200,000.00	200,000.00	0.00	Rules of Programme
Dept of Justice	The Circuit Rider	Pay general administration and Social Protection	400,000.00	01/01/2018 - 31/12/2021	-	200,000.00	200,000.00	0.00	Rules of Programme

Note 1:  
We are compliant with relevant Guarantees, including Circular 41/2006 "Tax Clearance Procedures, Grants, Subsidies and Similar "Type Payments".

Note 2:  
We warrant that the State's investment is protected and will not be used as a security for any other activity without prior consultation with the parent Department and approval of DPER.

Note 3:  
The number of employees whose total employee benefits (including employer pension contributions) for the financial year will be less than €10,000 from €60,000 onwards and an overall figure for total employee benefits contributions

Employee Benefits	No. of Employees
€0-€10,000	1
€10,000-€50,000	2