

**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 2020**

**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**

<b>Directors</b>	Brian Nerney Tom Gunning Seamus Conway Michael Frain Luke Fannon Anton Lennon Niall Rogers Pat Compton Stephanie O'Connor Shaw Paraic Noone Padraic Corcoran (retired 21/02/2020) John Hanley Brian Daly Majella Hunt
<b>Secretary</b>	Seamus Conway
<b>Company number</b>	455844
<b>Registered office</b>	Unit 12, Tower B Roscommon West Business Park Golf Links Road Roscommon Town Co Roscommon
<b>Business address</b>	Unit 12 Tower B, Roscommon West Business Park Golf Links Road Roscommon Town, Co Roscommon
<b>Auditor</b>	Gilheany & Co 1 Landmark Court Carrick on Shannon Co Leitrim
<b>Bankers</b>	Bank of Ireland Roscommon Co Roscommon

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

**Directors and other information (continued)**

<b>Solicitors</b>	Kenneth McDonnell New Street Ballaghaderreen Co Roscommon
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**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 2020.

**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 (retired 21/02/2020)  
John Hanley  
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**

Covid 19 continues to have an impact on the operation of the company in 2021. In common with many other countries, the Irish government has 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, the company office remains open as it is classified an essential service, however staff where possible work remotely. Some projects 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 2021 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 10 May 2021 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 2020 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 2020 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

10 May 2021

**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 2020**

	Note	2020 €	2019 €
<b>Income</b>	<b>5</b>	3,496,696	3,482,013
<b>Gross Income</b>		<u>3,496,696</u>	<u>3,482,013</u>
Expenditure		(3,457,649)	(3,466,896)
Other operating income		10,874	18,301
	<b>6</b>	<u>49,921</u>	<u>33,418</u>
<b>Surplus before taxation</b>		<u>49,921</u>	<u>33,418</u>
Tax on surplus		-	-
<b>Surplus for the financial year</b>		<u><u>49,921</u></u>	<u><u>33,418</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 2020**

	Note	2020 €	€	2019 €	€
<b>Fixed assets</b>					
Tangible assets	8	293,528		273,026	
			293,528		273,026
<b>Current assets</b>					
Debtors	9	120,689		98,451	
Cash at bank and in hand		1,360,285		1,393,118	
		1,480,974		1,491,569	
<b>Creditors: amounts falling due within one year</b>	10	(1,453,929)		(1,483,068)	
<b>Net current assets</b>			27,045		8,501
<b>Total assets less current liabilities</b>			320,573		281,527
<b>Creditors: amounts falling due after more than one year</b>	11		(21,749)		(32,623)
<b>Net assets</b>			<u>298,824</u>		<u>248,904</u>
<b>Capital and reserves</b>					
Reserves account			298,824		248,904
<b>Members funds</b>			<u>298,824</u>		<u>248,904</u>

These financial statements were approved by the board of directors on 10 May 2021 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 2020**

	Note	2020 €	2019 €
<b>Cash flows from operating activities</b>			
Profit for the financial year		49,921	33,418
<i>Adjustments for:</i>			
Depreciation of tangible assets		95,430	79,394
Government grant income		(10,874)	(10,874)
(Gain)/loss on disposal of tangible assets		-	3,100
Accrued expenses/(income)		45,483	446,874
<i>Changes in:</i>			
Trade and other debtors		(20,424)	825
Trade and other creditors		(48,789)	29,866
Cash generated from operations		<u>110,747</u>	<u>582,603</u>
Net cash from operating activities		<u>110,747</u>	<u>582,603</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible assets		(115,932)	(105,288)
Proceeds from sale of tangible assets		-	2,300
Net cash used in investing activities		<u>(115,932)</u>	<u>(102,988)</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>
<b>Net increase/(decrease) in cash and cash equivalents</b>		5,689	490,489
<b>Cash and cash equivalents at beginning of financial year</b>		<u>1,345,756</u>	<u>855,266</u>
<b>Cash and cash equivalents at end of financial year</b>		<u>1,351,445</u>	<u>1,345,755</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 2020**

**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 2020**

**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 2020**

**5. Income**

Income arises from:

	<b>Year ending 2020 €</b>
Funding/Grants	3,226,867
Other	269,829
	3,496,696
	3,496,696

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):

	<b>2020 €</b>	2019 €
Depreciation of tangible assets	95,430	79,394
(Gain)/loss on disposal of tangible assets	-	3,100
	95,430	82,494
	95,430	82,494



**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 2020**

**7. Staff costs**

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

	<b>2020</b>	2019
	<b>Number</b>	Number
Administrative	57	56

The aggregate payroll costs incurred during the financial year were:

	<b>2020</b>	2019
	<b>€</b>	€
Wages and salaries	1,841,161	1,838,732
Other retirement benefit costs	101,946	99,913
	<u>1,943,107</u>	<u>1,938,645</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 €3,850,127 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	<b>Total</b>
	€	€	€
<b>Cost</b>			
At 1 January 2020	685,984	221,085	907,069
Additions	94,132	21,800	115,932
<b>At 31 December 2020</b>	<u>780,116</u>	<u>242,885</u>	<u>1,023,001</u>
<b>Depreciation</b>			
At 1 January 2020	471,969	162,074	634,043
Charge for the financial year	70,518	24,912	95,430
<b>At 31 December 2020</b>	<u>542,487</u>	<u>186,986</u>	<u>729,473</u>
<b>Carrying amount</b>			
<b>At 31 December 2020</b>	<u>237,629</u>	<u>55,899</u>	<u>293,528</u>
At 31 December 2019	<u>214,015</u>	<u>59,011</u>	<u>273,026</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 2020**

<b>9. Debtors</b>	<b>2020</b>	2019
	€	€
Other debtors	28,167	21,667
Prepayments	18,828	4,904
Accrued income	73,694	71,880
	<u>120,689</u>	<u>98,451</u>
<b>10. Creditors: amounts falling due within one year</b>	<b>2020</b>	2019
	€	€
Amounts owed to credit institutions	8,841	47,362
Trade creditors	15,435	53,350
Accruals & Deferred Income	1,429,653	1,382,356
	<u>1,453,929</u>	<u>1,483,068</u>
<b>11. Creditors: amounts falling due after more than one year</b>	<b>2020</b>	2019
	€	€
Government grants	<u>21,749</u>	<u>32,623</u>
<b>12. Employee benefits</b>		
The amount recognised in profit or loss in relation to defined contribution plans was €101,946 (2019: €99,913).		
<b>13. Government grants</b>		
The amounts recognised in the financial statements for government grants are as follows:		
	<b>2020</b>	2019
	€	€
Recognised in creditors:		
Deferred government grants due after more than one year	<u>21,749</u>	<u>32,623</u>
Recognised in other operating income:		
Government grants recognised directly in income	<u>10,874</u>	<u>10,874</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 2020**

**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. Related party transactions**

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

	Transaction value 2020 €
Brian Nerney - Director Shannonside Communications	1,931
Michael Frain - Director First Class Office Ltd.	8,331
Michael Frain - Director North West Roscommon CDP Ltd	11,281
Marianne Fallon - Director Lorica Consulting Ltd.	380
Marianne Fallon - Director Triest Press Ltd Roscommon	15,206
Paraic Noone - Director St. Ronans Hall Community Company CLG	<u>2,375</u>

**17. Approval of financial statements**

The board of directors approved these financial statements for issue on 10 May 2021.

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

Notes to the financial statements  
for the year ended 31 December 2020

Grant	Grant	Number of Grant (Phase detail grant & total Capital etc.)	Total Grant awarded	From (i.e. Letter of Offer date to expiry date)	Grant included in year financial statements (i.e. carried forward from Statement)	The Cash received in 2020	Grant referred (lines)	Number/lines
Dept. of Employment Affairs and Social Protection	Rural Social Scheme	Pay. general administration and Service Provision	€168,150.00	01/01/2020 - 31/12/2020	168,150	168,150	54	Rules of Programme
Dept. of Employment Affairs and Social Protection	TUS	Pay. general administration and Service Provision	30,000.00	01/01/2020 - 31/12/2020	30,000	30,000	-	Rules of Programme
Department of Rural and Community Development	LEADER - 4.714.15.2 - Action 4: Infrastructure projects to RUI LDCs to deliver 46.634.464 in LEADER projects which will be paid under by RUCO CO	Pay. general administration, animation and grant allocation	8,952,659.00	27/07/2018 - 31/12/2020	37,474	324,632	10,360	Rules of Programme
Department of Rural and Community Development	Alonga Inlets Walks	Pay. general administration and Service Provision	78,123.97	30/11/10 - 31/05/2020	66,979	66,979	14,023	Rules of Programme
Department of Rural and Community Development	Six Valley Walks	Pay. general administration and Service Provision	140,188.97	20/10/2018 - 30/06/2020	135,895	135,895	4,334	Rules of Programme
Department of Rural and Community Development	Rural Recreation Officer & Feltie Inland	Pay. general administration and Service Provision	36,000.00	01/01/2018 - 31/12/2019	68,949	58,000	18,511	Rules of Programme
Department of Rural and Community Development	Pen Duig Yrak	Pay. general administration and Service Provision	2,963.30	01/01/2018 - 31/12/2019	1,412	2,471	1,552	Rules of Programme
Department of Rural and Community Development	Green heartlands	Pay. general administration and Service Provision	103,647.35	01/01/2018-31/12/2017	-	735	735	Rules of Programme
Department of Justice	Prison Service	Pay. general administration and Service Provision	23,660.15	01/01/2020 - 31/12/2020	26,637	27,301	9,407	Rules of Programme
Dept. of Justice	SCAP	Pay. general administration and Service Provision	616,331	01/01/2018 - 31/12/2020	594,075	616,301	29,804	Rules of Programme
Dept. of Health	HSE - Healthy Inlets Fund	Completion of healthy Inlets actions	166,349	01/04/2018 - 31/12/2021	61,571	97,448	35,977	Rules of Programme
Dept. of Health	Transfer Health Inlets	Pay. general administration and Service Provision	130,107.00	01/01/2020 - 31/12/2020	141,890	150,107	10,372	Rules of Programme
Dept. of Health	TUS - Health Inlets Fund	Completion of healthy Inlets actions	10,125.00	01/06/2018 - 31/12/2021	9,345	10,125	5,179	Rules of Programme
Leargas The Exchange Bureau	Early Years and Playbus Programme	Pay. general administration and Service Provision	41,109.00	01/01/2018 - 30/06/2020	15,399	12,333	4,376	Rules of Programme
Leargas The Exchange Bureau	PROMISE Project (RUP Lead)	Pay. general administration and Service Provision	30,995.00	01/09/19 - 31/06/21	13,845	18,397	9,056	Rules of Programme
Leargas The Exchange Bureau	EMMENT Project	Pay. general administration and Service Provision	39,400.00	01/09/19 - 26/07/22	11,797	11,797	4,316	Rules of Programme
Leargas The Exchange Bureau	European Stories Project	Pay. general administration and Service Provision	30,977.00	01/10/19 - 30/09/21	17,014	24,062	6,723	Rules of Programme
Leargas The Exchange Bureau	DISCOVER Project	Pay. general administration and Service Provision	27,178.00	01/11/19 - 31/01/21	12,010	575	1,884	Rules of Programme
Volunteer Ireland	Migrant Community Mentors Project	Pay. general administration and Service Provision	21,663.31	01/01/2020 - 31/12/2020	19,176	21,240	3,393	Rules of Programme
Volunteer Ireland	US Transfer of Funding to Making P4	Transfer funding	184,448.00	01/01/2020 - 31/12/2020	51,235	57,392	3,643	Rules of Programme
Local Department Community & Rural Development	Community Services Programme RENOUE	Pay. general administration and Service Provision	128,990.15	01/01/2020 - 31/12/2020	14,599	128,992	1,471	Rules of Programme
Local Department Community & Rural Development	Health Service Executive	Pay. general administration and Service Provision	38,500.00	01/01/2020 - 31/12/2020	4,055	38,500	459	Rules of Programme
Department of Communications, Climate Action and Environment	Resilient Social Services HSE	Pay. general administration and Service Provision	1,572,500.00	22/12/2018 - 30/09/2021	326,963	-	172,137	Rules of Programme
Department of Communications, Climate Action and Environment	Digital Skills	Pay. general administration and Service Provision	155,008.00	01/01/2020 - 31/12/2020	154,324	155,008	8,008	Rules of Programme
GRETB	LTI	Pay. general administration and Service Provision	73,800.00	01/01/2019 - 30/09/2020	8,390	5,208	32	Rules of Programme
Local	ERCC Creative Project	Pay. general administration and Service Provision	213,300.00	15/02/2018 - 19/12/2019	33	14,715	-	Rules of Programme
Dept. of Justice	Religious Resilience (R3)	Pay. general administration and Service Provision	633,016.00	06/07/2018 - 30/09/2021	16,052	194,645	61,736	Rules of Programme
Dept. of Justice	Ability Program	Pay. general administration and Service Provision	129,996.00	01/01/2020 - 31/12/2020	119,290	129,996	180,792	Rules of Programme
TUSLA	Balbhaghainn Family Resource Centre	Subsidy support for Nalgan families in ERCC centre Balbhaghainn	49,281.37	01/01/2020 - 31/12/2020	10,023	49,281	117,729	Rules of Programme
TUSLA	ERCC Challenge	Providing Youth Services in outreach areas around Roscommon County	88,971.39	01/01/2020 - 31/12/2020	120,384	80,871	339	Rules of Programme
GRETB	ETB Youth Services	Pay. general administration and Service Provision	36,000.00	01/01/2020-31/12/2021	4,096	35,000	30,914	Rules of Programme
GRETB	Community Liaison Worker	Pay. general administration and Service Provision	60,441.00	10/02/2020 - 31/07/2021	9,741	36,295	21,477	Rules of Programme
Local Department Community & Rural Development	Domestic Assault Programme Measure 1 - Training and Mentorship	Resilient Training for Community Groups in Co. Roscommon	39,967.39	01/02/2019 - 31/07/2020	39,967	39,967	-	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	Co. Roscommon Freshness Development 2019	81,150.00	26/06/2019 - 26/09/2021	27,270	27,270	15,593	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	County Roscommon Traveller Employment Feasibility Study	26,380.00	02/05/2019 - 02/05/2021	18,048	18,048	10,152	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	Future Planning for Community Groups	20,631.11	14/05/2020 - 24/09/2021	7,897	7,897	2,897	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	Procurement Training for Producers - Community RUP - Smallholders Action Group	11,790.00	08/09/2018 - 09/09/2020	11,790	11,790	1,920	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	RUP - Smallholders Action Group	28,644.20	24/09/2018 - 24/09/2020	29,644	29,644	-	Rules of Programme
Leargas The Exchange Bureau	ERASMUS + PROMISE	Pay. general administration and Service Provision	(€18,341.00 - Total Partners allocation) (€1,109 - RUP Partners)	01/10/2018 - 30/09/2020	-	-	1	Rules of Programme

Capital Projects	Grant	Number of Grant (Phase detail grant & total Capital etc.)	Total Grant awarded	From (i.e. Letter of Offer date to expiry date)	Grant included in year financial statements (i.e. carried forward from Statement)	The Cash received in 2020	Grant referred (lines)	Number/lines
Department of Rural and Community Development	Art Bealach	Regeneration Project in Balbhaghainn funded under the RCFP	2,113,412.00	01/06/2019 - 31/12/2022	27,611	-	107,095	Rules of Programme
Dept. of Justice	The Growing Tree	Construction of a Log Cabin Chioska Facility in Ballaghaderreen	400,000.00	01/08/2018 - 31/12/2021	6,664	-	183,346	Rules of Programme

Note 1:  
We are compliant with relevant Circulars, including Circular 44-2006 "Tax Clearance Procedure Grants, Subsidies and Similar 'Type Payments'".

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

Note 3:  
The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within each band of €10,000 from 160,000 upwards and an overall figure for total employer pension contributions

Employee Benefits €	No. of Employees
90,000.00	
60,000.00	