

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 2021

**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 Luke Fannon (retired 18/11/2021) Anton Lennon John O'Beirne Niall Rogers Pat Compton Marianne Fallon Stephanie O'Connor Shaw Paraic Noone John Hanley 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

Roscommon Integrated Development Company Ltd by Guarantee
Company limited by guarantee

Directors and other information (continued)

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 2021.

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 (retired 18/11/2021)
Anton Lennon
John O'Beirne
Niall Rogers
Pat Compton
Marianne Fallon
Stephanie O'Connor Shaw
Paraic Noone
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 2022 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 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 there 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 28 April 2022 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 2021 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 2021 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

28 April 2022

**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 2021**

	Note	2021 €	2020 €
Income	5	3,235,398	3,496,696
Gross Income		<u>3,235,398</u>	<u>3,496,696</u>
Expenditure		(3,259,541)	(3,457,649)
Other operating income		10,874	10,874
	6	<u>(13,269)</u>	<u>49,921</u>
Surplus before taxation		<u>(13,269)</u>	<u>49,921</u>
Tax on surplus		-	-
Surplus for the financial year		<u><u>(13,269)</u></u>	<u><u>49,921</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 2021**

	Note	2021 €	€	2020 €	€
Fixed assets					
Tangible assets	8	272,212		293,528	
			272,212		293,528
Current assets					
Debtors	9	182,889		120,689	
Cash at bank and in hand		1,598,792		1,360,285	
		1,781,681		1,480,974	
Creditors: amounts falling due within one year	10	(1,757,464)		(1,453,929)	
Net current assets		24,217		27,045	
Total assets less current liabilities		296,429		320,573	
Creditors: amounts falling due after more than one year	11	(10,875)		(21,749)	
Net assets		285,554		298,824	
Capital and reserves					
Reserves account		285,554		298,824	
Members funds		285,554		298,824	

These financial statements were approved by the board of directors on 28 April 2022 and signed on behalf of the board by:



Seamus Conway
Director

Seamus Conway

Michael Frain
Director

Michael Frain

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 2021

	2021	2020
Note	€	€
Cash flows from operating activities		
Profit for the financial year	(13,269)	49,921
<i>Adjustments for:</i>		
Depreciation of tangible assets	102,469	95,430
Government grant income	(10,874)	(10,874)
Accrued expenses/(income)	258,932	40,896
<i>Changes in:</i>		
Trade and other debtors	(9,744)	(20,424)
Trade and other creditors	(15,277)	(44,202)
Cash generated from operations	<u>312,237</u>	<u>110,747</u>
Net cash from operating activities	<u>312,237</u>	<u>110,747</u>
Cash flows from investing activities		
Purchase of tangible assets	(81,153)	(115,932)
Net cash used in investing activities	<u>(81,153)</u>	<u>(115,932)</u>
Cash flows from financing activities		
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	241,958	5,689
Cash and cash equivalents at beginning of financial year	<u>1,351,444</u>	<u>1,345,756</u>
Cash and cash equivalents at end of financial year	<u>1,593,402</u>	<u>1,351,445</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 2021**

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 2021**

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 2021

5. Income

Income arises from:

	Year ending 2021 €	Year ending 2020 €
Funding/Grants	3,067,238	3,226,867
Other	168,160	269,829
	<u>3,235,398</u>	<u>3,496,696</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 (loss)/profit

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

	2021 €	2020 €
Depreciation of tangible assets	<u>102,469</u>	<u>95,430</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 2021**

7. Staff costs

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

	2021	2020
	Number	Number
Administrative	56	57

The aggregate payroll costs incurred during the financial year were:

	2021	2020
	€	€
Directors Remuneration	-	-
Wages and salaries	1,822,987	1,827,540
Other retirement benefit costs	77,063	101,946
Other compensation - compensation for loss of office	7,680	-
	<u>1,907,730</u>	<u>1,929,486</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 €3,898,059 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
	€	€	€
Cost			
At 1 January 2021	780,116	242,885	1,023,001
Additions	81,153	-	81,153
At 31 December 2021	<u>861,269</u>	<u>242,885</u>	<u>1,104,154</u>
Depreciation			
At 1 January 2021	542,487	186,986	729,473
Charge for the financial year	79,893	22,576	102,469
At 31 December 2021	<u>622,380</u>	<u>209,562</u>	<u>831,942</u>
Carrying amount			
At 31 December 2021	<u>238,889</u>	<u>33,323</u>	<u>272,212</u>
At 31 December 2020	<u>237,629</u>	<u>55,899</u>	<u>293,528</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 2021

9. Debtors	2021	2020
	€	€
Other debtors	25,767	28,167
Prepayments	30,972	18,828
Accrued income	126,150	73,694
	<u>182,889</u>	<u>120,689</u>
10. Creditors: amounts falling due within one year	2021	2020
	€	€
Amounts owed to credit institutions	5,391	8,841
Trade creditors	11,032	15,435
Accruals & Deferred Income	1,741,041	1,429,653
	<u>1,757,464</u>	<u>1,453,929</u>
11. Creditors: amounts falling due after more than one year	2021	2020
	€	€
Government grants	<u>10,875</u>	<u>21,749</u>
12. Employee benefits		
The amount recognised in profit or loss in relation to defined contribution plans was €77,063 (2020: €101,946).		
13. Government grants		
The amounts recognised in the financial statements for government grants are as follows:		
	2021	2020
	€	€
Recognised in creditors:		
Deferred government grants due after more than one year	<u>10,875</u>	<u>21,749</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 2021**

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	
	2021	2020
	€	€
Brian Nerney - Director Shannonside Communications	2,944	1,931
Michael Frain - Director First Class Office Ltd.	6,172	8,331
Michael Frain - Director North West Roscommon CDP Ltd	2,638	11,281
Marianne Fallon - Director Lorica Consulting Ltd.	450	380
Marianne Fallon - Director Triest Press Ltd Roscommon	275	15,206
Paraic Noone - Director St. Ronans Hall Community Company CLG	10,225	2,375
Brian Nerney - The Spool Factory	100	-
Brian Nerney - Boyle Family resource centre CLG	8,500	-
	<u> </u>	<u> </u>

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.

17. Approval of financial statements

The board of directors approved these financial statements for issue on 28 April 2022.

Roscommon Integrated Development Company Limited by Guarantee
Notes to the financial statements
for the year ended 31st December 2021

Note 18 - Grants

Grantee	Grant	Purpose of Grant (Please detail grant & detail if capital in nature)	Total Grant awarded	Term (i.e. time of offer date to expiry date)	Grant included in year Financial Statements (i.e. grant value to receive in the current fin. statements)	The Cash received in 2021	Grant deferred (€000)	Restrictions
Dept. of Employment Affairs and Social Protection	Rural Social Scheme	Pay, general administration and Service Provision	€168,150.00	01/01/21 - 31/12/2021	162,552	168,150	11,529	Rules of Programme
Dept. of Employment Affairs and Social Protection	TUS	Pay, general administration and Service Provision	82,000.00	01/01/2021 - 31/12/2021	80,619	82,000	3,789	Rules of Programme
Department of Rural and Community Development	LEADER - €1,770,532 Admin & Implementing partner for RNLCCO to deliver €6,939,494 in LEADER projects which will be paid direct by RNLCCO	Pay, general administration, animation and grant allocation	8,852,659.00	27/07/2015 - 31/12/2021	415,434	353,507	-51,148	Rules of Programme
Department of Rural and Community Development	Alagna Miners Walks	Pay, general administration and Service Provision	81,617.81	01/01/2021 - 31/12/2021	78,920	67,696	4,632	Rules of Programme
Department of Rural and Community Development	Suck Valley Walks	Pay, general administration and Service Provision	95,281.13	01/01/2021 - 31/12/2021	95,542	93,947	2,739	Rules of Programme
Department of Rural and Community Development	Rural Recreation Officer & Falte Ireland	Pay, general administration and Service Provision	58,000.00	01/01/2021 - 31/12/2021	62,105	60,610	17,016	Rules of Programme
Department of Rural and Community Development	Reth Dun Walk	Pay, general administration and Service Provision	1,551.55	01/01/2021 - 31/12/2021	0	0	1,552	Rules of Programme
Dept. of the Environment, Community and Local Government	Green heartlands	Pay, general administration and Service Provision	101,647.14	01/01/2016-31/12/2017	169	0	426	Rules of Programme
Department of Justice	Prison Service	Pay, general administration and Service Provision	32,205.78	01/01/2021 - 31/12/2021	49,823	37,879	-2,237	Rules of Programme
Pobal, Department Community & Rural Development	SICAP	Pay, general administration and Service Provision	615,830	01/01/2018 - 31/12/2020	814,166	816,301	31,938	Rules of Programme
Western Region Drug and Alcohol Task Force	Foundations	Pay, general administration and Service Provision	17,209	01/02/2021 - 31/12/2022	2,284	4,000	1,416	Rules of Programme
GRETB	Mitigating Adult Educational Disadvantage Funding	Pay, general administration and Service Provision	8,050	01/01/2021 - 31/12/2021	8,050	0	-8,050	Rules of Programme
Department of Health	Healthy Inland Fund (Ability AIC)	Completion of Healthy Living actions	179,160	01/04/2018 - 31/03/2022	148,150	153,368	43,095	Rules of Programme
Health Service Executive	Traveller Health Initiative	Pay, general administration and Service Provision	150,107.00	01/01/2021 - 31/12/2021	153,704	154,107	10,775	Rules of Programme
Department of Health	TH4 - Healthy Inland Fund	Completion of Healthy Living actions	27,270	01/04/2018 - 31/03/2022	14,382	16,265	7,392	Rules of Programme
Health Service Executive	SLOVAN/ROMA Support Worker	Pay, general administration and Service Provision	33,354.00	01/12/2021 - 31/12/2022	0	33,354	33,354	Rules of Programme
Roscommon County Council	RCCO Traveller Supports	Pay, general administration and Service Provision	3,387.12	01/01/2020 - 31/12/2022	168	0	2,949	Rules of Programme
TUSLA	Early Years and Playbus Programme	Pay, general administration and Service Provision	58,114.00	01/01/2021 - 31/12/2021	65,100	58,114	2,151	Rules of Programme
Leargas The Exchange Bureau	FRASMIUS - FMINFNT Project	Pay, general administration and Service Provision	30,530.00	01/03/19 - 31/12/21	12,858	3,662	0	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - European Stores Project	Pay, general administration and Service Provision	31,460.00	01/03/19 - 28/02/22	3,000	1,424	2,740	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	12,263	0	-5,540	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - Migrant Community Mediators Project	Pay, general administration and Service Provision	27,178.00	01/11/19 - 31/10/21	14,334	10,871	-4,527	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - CATALYSE	Pay, general administration and Service Provision	32,066.00	31/12/2020 - 30/12/2022	3,000	12,824	9,824	Rules of Programme
Leargas The Exchange Bureau	ERASMUS - ASPALE	Pay, general administration and Service Provision	37,405.00	31/12/2020 - 30/12/2022	3,000	14,962	11,962	Rules of Programme
Leargas The Exchange Bureau	ERASMUS-BCCCC	Pay, general administration and Service Provision	(258,280 - Total Partners allocation) (RIP Grant 54,350)	01/11/21 - 31/10/2023	0	0	0	Rules of Programme
Leargas The Exchange Bureau	ERASMUS + PROMISE	Pay, general administration and Service Provision	(€183,341.00 - Total Partners allocation) (€1,109 - RIP Grant)	01/11/2018 - 30/09/2020	59,802	59,802	0	Rules of Programme
Pobal, Department Community & Rural Development	Transfer of Funding to Mellin Pot	Transfer funding	184,846.03	01/01/2020 - 31/12/2021	170,573	114,479	-2,451	Rules of Programme
Pobal, Department Community & Rural Development	Community Services Programme KEADUE	Pay, general administration and Service Provision	130,058.76	01/01/2021 - 31/12/2021	128,156	130,059	3,374	Rules of Programme
Health Service Executive	Keadeu Social Services HSE	Pay, general administration and Service Provision	38,500.00	01/01/2021 - 31/12/2021	38,992	38,500	0	Rules of Programme
GRETB	LTI	Pay, general administration and Service Provision	154,174.05	01/01/21 - 31/12/2021	164,528	165,207	8,688	Rules of Programme
Pobal, Department of Employment Affairs and Social Protection	Ability Program 2018 - 2021	Pay, general administration and Service Provision	633,919.00	02/07/2018 - 31/08/2021	111,814	49,278	0	Rules of Programme
Pobal, Department of Employment Affairs and Social Protection	Work Links Roscommon 2021 - 2022	Pay, general administration and Service Provision	198,763.00	01/03/2021 - 31/12/2022	29,167	119,258	50,091	Rules of Programme
TUSLA	Balaghaderreen Family Resource Centre	Pay, general administration and Service Provision	173,404.51	01/01/2020 - 31/12/2020	308,352	192,755	65,145	Rules of Programme
TUSLA	EROC Childcare	Pay, general administration and Service Provision	19,056.00	01/01/2021 - 31/12/2021	136,785	19,055	0	Rules of Programme
GRETB	ETB Youth Services	Providing Youth Services in outreach areas around Roscommon county	82,714.82	01/01/2021 - 31/12/2021	79,623	82,715	3,431	Rules of Programme
GRETB	Community Liaison Worker	Pay, general administration and Service Provision	60,514.04	01/10/2020-30/09/2022	19,263	30,000	41,645	Rules of Programme
Pobal, Department Community & Rural Development	Dormant Account Programme Measure 1 - Training and Mentoring Supports for Social Enterprises	3 year development plan for Social enterprises in County Roscommon	60,441.00	12/02/2020 - 31/03/2021	2,699	24,176	0	Rules of Programme
ILDV	Social Enterprise program	Mentoring and Support for Social Enterprises in the county	60,000.00	01/09/21 - 28/02/2021	15,829	40,000	24,171	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	Food & Drink Strategy - women 28LDRRSC	21,310.00	20/12/2016-18/12/2021	4,746	5,683	937	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	County Roscommon Traveller Employment Feasibility Study	15,705.00	20/12/2018-18/12/2021	0	2,054	2,054	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	County Roscommon Traveller Employment Feasibility Study	25,380.00	03/05/2019 - 02/05/2021	10,152	10,152	0	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	Volunteer Management Training and Community Training	18,054.80	20/12/2018 - 18/12/2021	18,055	0	0	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	Co. Roscommon Festivals Development 2019	37,437.46	26/05/2019 - 24/12/2021	6,029	9,470	3,441	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	Future Planning for Community Groups	14,815.90	24/03/2020 - 24/03/2022	10,316	10,316	0	Rules of Programme
Department of Rural and Community Development	LEADER Internal Projects	procurement training for Enterprise Promoters	8,400.00	14/03/2018 - 05/08/2020	0	0	-8,400	Rules of Programme

Capital Projects

Department of Rural and Community Development	An Bealach	Regeneration Project in Balaghaderreen funded under the RRDF Approved in principle	2,113,412.00	01/08/2019 - 31/12/2022	34,083	67,110	140,123	Rules of Programme
Dept. of Justice	The Growing Tree	Construction of a Log Cabin Childcare Facility in Balaghaderreen	400,000.00	01/08/2019 - 31/12/2022	0	0	193,346	Rules of Programme

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

Accountant to MB in

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 €60,000 upwards and an overall figure for total employer pension contributions

Employee Benefits €	No. of Employees
50,000.00	1
60,000.00	3