

The International Centre for Local and Regional Development

Northern Ireland · Charity number 104019

Details

Known as	ICLRD
Status	Received
Registered	2017-11-03
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Belfast School Of Architecture And Ulster University York Street Belfast Bt15 1ed BT15 1ED
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Phone	+353 86 8170436
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Email	office@iclr.org
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Website	www.iclr.org
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Activities

Purposes: The company is established for exclusively charitable purposes, namely for the advancement of education by the increase of knowledge in and understanding of the integrated social, physical, economic and environmental planning of areas and communities using evidence-based and collaborative working techniques, with particular reference to the relationship between Northern Ireland and Ireland across a shared international border and the ongoing process of peace-building, through: • carrying out research locally, nationally, and internationally into community, social, economic, environmental and related topics and the public dissemination of useful evidence, and learning through events, facilitation and social media; • promoting the growth of knowledge and skills of communities and communities of interest including local government officials, elected members and community development groups through capacity building, mentoring and training in such a way that they are equipped with learning that better enables them to participate more fully in the wider integrated development agenda and deliver on sustainable development goals; • advancing public education in integrated development matters through networks and fora that cover the inter-relationships between the built and natural environments and communities, and the ways of better enhancing, improving, rehabilitating and conserving/protecting the same wheresoever - including that public education which relates to sustainable development and the prudent use of resources; • contributing to peace and reconciliation in Northern Ireland and Ireland as a result of improved public and community awareness and/or knowledge of evidence-based approaches to integrated social, physical and economic development, in recognition of these as key stability factors in conflict transformation. Sustainable development means “development which meets the needs of the present without compromising the ability of future generations to meet their own needs.”

What the charity does: The advancement of education

How the charity works:

Advice/advocacy/information,Cross-border/cross-community,Education/training,Research/evaluation,Rural development,Urban development

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£34,137	£73,792	£0	0
2024-07-31	£117,832	£114,372	£0	0

Trustees

Name	Role	Appointed
Fiona Mccandless		
Mr Kevin Lynch		
Ms Caroline Creamer		
Ms Mary Macintyre		
Prof. Gerrit Knaap		
Prof. Liam Maguire		
Pádraig Maguire		

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Accounts

The International Centre for Local and Regional Development

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	2,590	115,242	117,832	114,632
Other income	6	–	–	–	2,163
Total income		<u>2,590</u>	<u>115,242</u>	<u>117,832</u>	<u>116,795</u>
Expenditure					
Expenditure on charitable activities	7,8	(8,909)	(105,463)	(114,372)	(140,264)
Total expenditure		<u>(8,909)</u>	<u>(105,463)</u>	<u>(114,372)</u>	<u>(140,264)</u>
Net income/(expenditure)		<u>(6,319)</u>	<u>9,779</u>	<u>3,460</u>	<u>(23,469)</u>
Transfers between funds		42,040	(42,040)	–	–
Net movement in funds		<u>35,721</u>	<u>(32,261)</u>	<u>3,460</u>	<u>(23,469)</u>
Reconciliation of funds					
Total funds brought forward		<u>32,012</u>	<u>93,104</u>	<u>125,116</u>	<u>148,585</u>
Total funds carried forward		<u>67,733</u>	<u>60,843</u>	<u>128,576</u>	<u>125,116</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 29 to 36 form part of these financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Statement of Financial Position

31 July 2024

	Note	2024 £	2023 £
Current assets			
Debtors	14	466	286
Cash at bank and in hand		<u>152,482</u>	<u>216,202</u>
		152,948	216,488
Creditors: amounts falling due within one year	15	<u>24,372</u>	<u>91,372</u>
Net current assets		<u>128,576</u>	<u>125,116</u>
Total assets less current liabilities		<u>128,576</u>	<u>125,116</u>
Net assets		<u>128,576</u>	<u>125,116</u>
Funds of the charity			
Restricted funds		60,843	93,104
Unrestricted funds		<u>67,733</u>	<u>32,012</u>
Total charity funds	17	<u>128,576</u>	<u>125,116</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 April 2025, and are signed on behalf of the board by:



Prof L Maguire
Trustee

The notes on pages 29 to 36 form part of these financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Belfast School of Architecture & Built Environment, Ulster University, York Street, BT15 1ED, Belfast.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

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 income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The International Centre for Local and Regional Development is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Derry City and Strabane Council	–	45,643	45,643
University of Ulster	–	12,872	12,872
Commuting Study	–	34,931	34,931
Monaghan County Council	–	21,796	21,796
Citizen Rural - UCD	2,590	–	2,590
	<u>2,590</u>	<u>115,242</u>	<u>117,832</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Derry City and Strabane Council	–	31,104	31,104
University of Ulster	–	13,284	13,284
Commuting Study	–	70,244	70,244
Monaghan County Council	–	–	–
Citizen Rural - UCD	–	–	–
	<u>–</u>	<u>114,632</u>	<u>114,632</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

6. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank Revaluation Gain	–	–	2,163	2,163

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activity	8,699	100,242	108,941
Support costs	210	5,221	5,431
	<u>8,909</u>	<u>105,463</u>	<u>114,372</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity	16,256	118,289	134,545
Support costs	–	5,719	5,719
	<u>16,256</u>	<u>124,008</u>	<u>140,264</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activity	108,941	–	108,941	134,545
Governance costs	–	5,431	5,431	5,719
	<u>108,941</u>	<u>5,431</u>	<u>114,372</u>	<u>140,264</u>

9. Analysis of support costs

	Charitable activity £	Total 2024 £	Total 2023 £
Governance costs	5,221	5,221	5,719

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Foreign exchange differences	428	2,128

**The International Centre for Local and Regional Development
Company Limited by Guarantee**

Notes to the Financial Statements (continued)

Year ended 31 July 2024

11. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>4,400</u>	<u>4,190</u>

12. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

The organisations trustees did not receive remuneration in the year however they were reimbursed travel expenses and research project related expenses in year totalling £177.59 (2023: £96.60)

14. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>466</u>	<u>286</u>

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	20,857	78,213
Social security and other taxes	3,333	5,854
Other creditors	182	7,305
	<u>24,372</u>	<u>91,372</u>

16. Deferred income

	2024	2023
	£	£
At 1 August 2023	46,384	–
Amount released to income	(46,384)	–
Amount deferred in year	–	46,384
At 31 July 2024	<u>–</u>	<u>46,384</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2023	Income	Expenditure	Transfers	At 31 July 2024
	£	£	£	£	£
General funds	<u>32,012</u>	<u>2,590</u>	<u>(8,909)</u>	<u>42,040</u>	<u>67,733</u>

	At 1 August 2022	Income	Expenditure	Transfers	At 31 July 2023
	£	£	£	£	£
General funds	<u>26,692</u>	<u>2,163</u>	<u>(16,256)</u>	<u>19,413</u>	<u>32,012</u>

Restricted funds

	At 1 August 2023	Income	Expenditure	Transfers	At 31 July 2024
	£	£	£	£	£
NW Project	27,737	45,643	(33,369)	(40,011)	–
Ulster University	–	12,872	(12,872)	–	–
Commuting Study	65,367	34,931	(39,455)	–	60,843
Monaghan Council	–	21,796	(19,767)	(2,029)	–
	<u>93,104</u>	<u>115,242</u>	<u>(105,463)</u>	<u>(42,040)</u>	<u>60,843</u>

	At 1 August 2022	Income	Expenditure	Transfers	At 31 July 2023
	£	£	£	£	£
NW Project	29,401	31,104	(26,127)	(6,641)	27,737
Ulster University	12,772	13,284	(13,284)	(12,772)	–
Commuting Study	79,720	70,244	(84,597)	–	65,367
Monaghan Council	–	–	–	–	–
	<u>121,893</u>	<u>114,632</u>	<u>(124,008)</u>	<u>(19,413)</u>	<u>93,104</u>

Transfers have taken place in the year to reclassify income which was received to cover core costs previously accounted for in unrestricted funding.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	60,843	92,105	152,948
Creditors less than 1 year	–	(24,372)	(24,372)
Net assets	<u>60,843</u>	<u>67,733</u>	<u>128,576</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	47,162	169,326	216,488
Creditors less than 1 year	–	(91,372)	(91,372)
Net assets	<u>47,162</u>	<u>77,954</u>	<u>125,116</u>

19. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

20. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

21. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Accounts

The International Centre for Local and Regional Development

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	3,980	30,157	34,137	117,832
Total income		<u>3,980</u>	<u>30,157</u>	<u>34,137</u>	<u>117,832</u>
Expenditure					
Expenditure on charitable activities	6,7	(49,046)	(24,746)	(73,792)	(114,372)
Total expenditure		<u>(49,046)</u>	<u>(24,746)</u>	<u>(73,792)</u>	<u>(114,372)</u>
Net (expenditure)/income		<u>(45,066)</u>	<u>5,411</u>	<u>(39,655)</u>	<u>3,460</u>
Transfers between funds		50,931	(50,931)	–	–
Net movement in funds		<u>5,865</u>	<u>(45,520)</u>	<u>(39,655)</u>	<u>3,460</u>
Reconciliation of funds					
Total funds brought forward		67,733	60,843	128,576	125,116
Total funds carried forward		<u>73,598</u>	<u>15,323</u>	<u>88,921</u>	<u>128,576</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 30 to 38 form part of these financial statements.

The International Centre for Local and Regional Development


Company Limited by Guarantee

Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	3,098	466
Cash at bank and in hand		<u>112,232</u>	<u>152,482</u>
		115,330	152,948
Creditors: amounts falling due within one year	14	<u>26,409</u>	<u>24,372</u>
Net current assets		<u>88,921</u>	<u>128,576</u>
Total assets less current liabilities		<u>88,921</u>	<u>128,576</u>
Net assets		<u>88,921</u>	<u>128,576</u>
Funds of the charity			
Restricted funds		15,323	60,843
Unrestricted funds		<u>73,598</u>	<u>67,733</u>
Total charity funds	16	<u>88,921</u>	<u>128,576</u>

These financial statements were approved by the board of trustees and authorised for issue on 13 April 2026, and are signed on behalf of the board by:


Prof L Maguire
Trustee

The notes on pages 30 to 38 form part of these financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Belfast School of Architecture & Built Environment, Ulster University, York Street, BT15 1ED, Belfast.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

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 income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees intend to begin the wind up process of the Charity in the near future and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a break up basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The International Centre for Local and Regional Development is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Derry City and Strabane Council	–	–	–
University of Ulster	2,999	–	2,999
Commuting Study	–	–	–
Sales	981	–	981
Monaghan County Council	–	12,918	12,918
Citizen Rural - UCD	–	–	–
Ballyhoura Development	–	3,672	3,672
Fermanagh and Omagh District Council	–	9,900	9,900
Royal Town Planning Institute (NI)	–	3,667	3,667
	<u>3,980</u>	<u>30,157</u>	<u>34,137</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Derry City and Strabane Council	–	45,643	45,643
University of Ulster	–	12,872	12,872
Commuting Study	–	34,931	34,931
Sales	–	–	–
Monaghan County Council	–	21,796	21,796
Citizen Rural - UCD	2,590	–	2,590
Ballyhoura Development	–	–	–
Fermanagh and Omagh District Council	–	–	–
Royal Town Planning Institute (NI)	–	–	–
	<u>2,590</u>	<u>115,242</u>	<u>117,832</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activity	38,804	24,746	63,550
Support costs	10,242	–	10,242
	<u>49,046</u>	<u>24,746</u>	<u>73,792</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activity	8,699	100,242	108,941
Support costs	210	5,221	5,431
	<u>8,909</u>	<u>105,463</u>	<u>114,372</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activity	63,550	–	63,550	108,941
Governance costs	–	10,242	10,242	5,431
	<u>63,550</u>	<u>10,242</u>	<u>73,792</u>	<u>114,372</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

8. Analysis of support costs

	Charitable activity £	Total 2025 £	Total 2024 £
Governance costs	<u>10,242</u>	<u>10,242</u>	<u>5,221</u>

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Foreign exchange differences	<u>(2,731)</u>	<u>428</u>

10. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>4,400</u>	<u>4,400</u>

11. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

The organisations trustees did not receive remuneration in the year however they were reimbursed travel expenses and research project related expenses in year totalling £Nil (2024: £177.59)

13. Debtors

	2025 £	2024 £
Trade debtors	2,681	–
Prepayments and accrued income	<u>417</u>	<u>466</u>
	<u>3,098</u>	<u>466</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	200	–
Accruals and deferred income	23,894	20,857
Social security and other taxes	2,131	3,333
Other creditors	184	182
	<u>26,409</u>	<u>24,372</u>

15. Deferred income

	2025	2024
	£	£
At 1 August 2024	–	46,384
Amount released to income	–	(46,384)
At 31 July 2025	<u>–</u>	<u>–</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 August 2024	Income	Expenditure	Transfers	At 31 July 2025
	£	£	£	£	£
General funds	<u>67,733</u>	<u>3,980</u>	<u>(49,046)</u>	<u>50,931</u>	<u>73,598</u>

	At 1 August 2023	Income	Expenditure	Transfers	At 31 July 2024
	£	£	£	£	£
General funds	<u>32,012</u>	<u>2,590</u>	<u>(8,909)</u>	<u>42,040</u>	<u>67,733</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

16. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 August 202 4	Income £	Expenditure £	Transfers £	At 31 July 2025 £
NW Project	–	–	–	–	–
Ulster University	–	–	–	–	–
Commuting Study	60,843	–	(4,163)	(56,680)	–
Monaghan Council	–	12,918	(3,662)	–	9,256
Ballyhoura Development	–	3,672	(1,272)	–	2,400
Fermanagh and Omagh District Council	–	9,900	(15,649)	5,749	–
Royal Town Planning Institute (NI)	–	3,667	–	–	3,667
	<u>60,843</u>	<u>30,157</u>	<u>(24,746)</u>	<u>(50,931)</u>	<u>15,323</u>

	At 1 August 202 3	Income £	Expenditure £	Transfers £	At 31 July 2024 £
NW Project	27,737	45,643	(33,369)	(40,011)	–
Ulster University	–	12,872	(12,872)	–	–
Commuting Study	65,367	34,931	(39,455)	–	60,843
Monaghan Council	–	21,796	(19,767)	(2,029)	–
Ballyhoura Development	–	–	–	–	–
Fermanagh and Omagh District Council	–	–	–	–	–
Royal Town Planning Institute (NI)	–	–	–	–	–
	<u>93,104</u>	<u>115,242</u>	<u>(105,463)</u>	<u>(42,040)</u>	<u>60,843</u>

Transfers out of unrestricted funds related to project management costs and other internal expenditure transactions.

The Commuting Study project concluded in October 2024. This project had multiple funders, and in line with standard practice for all ICLRD-funded programmes, any remaining funds at the conclusion of the project were transferred to unrestricted reserves.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	73,598	41,732	115,330
Creditors less than 1 year	–	(26,409)	(26,409)
Net assets	<u>73,598</u>	<u>15,323</u>	<u>88,921</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	60,843	92,105	152,948
Creditors less than 1 year	–	(24,372)	(24,372)
Net assets	<u>60,843</u>	<u>67,733</u>	<u>128,576</u>

18. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

19. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

20. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

21. Related parties

There were no related party transactions in the financial year ended 31 March 2025 (2024:None).

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Annual report

COMPANY REGISTRATION NUMBER: NI 060144
CHARITY REGISTRATION NUMBER: 104019

**The International Centre for Local and Regional
Development**

Company Limited by Guarantee

Financial Statements

31 July 2025

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The International Centre for Local and Regional Development

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2025

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The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name	The International Centre for Local and Regional Development
Charity registration number	104019
Company registration number	NI 060144
Principal office and registered office	Belfast School of Architecture & Built Environment Ulster University York Street BT15 1ED Belfast

The trustees

Prof G Knapp
Ms F McCandless
Ms M MacIntyre
Prof L Maguire
Prof B Donnellan (Resigned 12 September 2025)
Mr P Maguire
Mr K Lynch

Company secretary Ms Caroline Creamer

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Solicitors Elliot Duffy Garrett
Royston House
34 Upper Queen Street
Belfast
BT1 6FD

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Structure, governance and management

Status and Administration

The International Centre for Local and Regional Development (ICLRD) is an incorporated charity which was incorporated on the 11 July 2006. Details of the registered office, Executive Committee members and advisers and other relevant information are given on page 1.

The International Centre for Local and Regional Development is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

Organisation

The ICLRDR is a North-South-US partnership established in 2006 to explore and expand the contribution that planning and the development of physical, social and economic infrastructures can make to improve the lives of people on the island of Ireland and elsewhere. The partner institutions include: the Maynooth University Social Sciences Institute (incorporating the National Institute for Regional and Spatial Analysis (NIRSA)) at Maynooth University; the Belfast School of Architecture and the Built Environment at Ulster University; and the National Centre for Smart Growth Research and Education, University of Maryland.

Each of the current partners brings together complementary expertise and networks on both a North-South and East-West basis - creating a unique, all-island and international centre. The ICLRDR continues to expand its collaboration with other institutions and has established working relationships with individual faculty and researchers from universities and research institutions including: Mary Immaculate College-University of Limerick, TU Dublin, University College Dublin, the University of Manchester and the University of Oldenburg. The ICLRDR is very open to involving other academics and research institutions in its activities. The ICLRDR continues to work closely with other organisations involved in cross-border research and activities including the local authority-led cross-border networks.

The current Executive Committee Members are fully briefed on the ICLRDR's mission and activities and, on joining the Committee were advised of their legal responsibilities as outlined in the current Articles and Memorandum of Association (including requirements in regard to the code of conduct and conflict of interest).

The Executive Committee Members have ultimate legal and financial responsibility for the affairs of the ICLRDR, although the management of the organisation is generally delegated to the staff, through the Executive Officer. Since May 2014, this responsibility lies with the Director, Caroline Creamer. The Executive Committee meets on a quarterly basis - or more frequently as and when required. The Executive Committee Members are accountable for the activities of the ICLRDR. They provide direction and leadership, oversee the ICLRDR's finances, and approve projects.

The number of Executive Committee Members currently on the Board of ICLRDR is 6, and the Board may from time to time register an increase or decrease in Executive Members.

The current 6 Executive Committee Members include an independent chair, three independent Non-Executive Directors, and representatives appointed/nominated by each of the institutions that are 'core partners' of the ICLRDR and who are also subscribers to the Memorandum of Association:

- (a) Ulster University; and

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

(b) University of Maryland.
Maynooth University's seat on the Board, as a core partner, has been vacant since January 2023.

The post of Vice-Chair is currently vacant, with the Board deciding in 2022 not to fill this position, rather, where the Chair is unable to attend a Board meeting, the Trustee from the host institute will stand in as 'Acting Chair'.

Normally, additional Non-Executive Committee Members from private and non-profit bodies, with an interest in the ICLRD's activities, may be invited to join the Board in the future. See section 'ICLRD in Transition' for elaboration. The Executive Committee Members may, from time to time and at any resolution of the Board at their absolute discretion, make such regulations as they see fit relating to the Executive Committee Membership of the ICLRD. Committee Members may also, from time to time and at any time by like resolution at their discretion, alter such regulations to such an extent and in such manner as the Executive Committee Members shall see fit.

The Executive Board is supported in its activities by an Independent Advisory Board. The Advisory Board normally provides a link with institutions and individuals in the academic world, government, non-governmental organisations and the private sector on both sides of the Atlantic. Meetings of the Board are co-chaired by Mr. David Minton, Director of services, Leitrim County Council (note change of role from last year's recorded position) and Prof. Peter Roberts, Former Chairperson of Northern Ireland Housing Executive (NIHE). One meeting of the Advisory Board took place during this financial year - on 5 September 2024 to advise them of the internal review being conducted by both universities; see section 'ICLRD in Transition' for further details

In July 2017, the inaugural meeting of the ICLRD Research Forum was held in Belfast. The purpose of this Forum is to provide the research network with a structure through which they can inform future work programmes and funding applications, while also creating a space in which they can identify common interests and opportunities for organising shared events and jointly penning research articles. In November 2022, Prof. Diana Fitzsimons was appointed as Independent Chair and the Research Forum met on-line, for the first time since COVID pandemic, on 9th February 2023. During this financial year, no meeting of the Forum took place - see section 'ICLRD in Transition' for explanation

To strengthen the relationship between the three operational levels of the ICLRD - namely, Executive Board, Advisory Forum and Research Forum - the Executive Board has sanctioned that:

- The Chair of the Research Forum will hold a seat on the Advisory Forum; and will attend Executive Board meetings in an 'observer' capacity;
- A Co-Chair of the Advisory Board (where not already an Executive Board member) will attend the Executive Board meetings in an 'observer' capacity.

In support of the day-to-day operations of the programme, the following procedures/manuals were put in place and/or updated during this financial year:

- ICLRD Financial Administration and Management (updated February 2026 and reviewed annually);
- ICLRD Fraud Policy (approved January 2019, and reviewed annually);
- ICLRD GDPR and Privacy Statement (approved March 2026, and reviewed annually);
- ICLRD Risk Register (standing item); and
- ICLRD Register of Interests (standing item - with annual review every August; thus aligning with ICLRD's financial year).

During the course of this financial year, the Executive Board met on five occasions:

- 13 July 2025;
- 1 July 2025;
- 10 April 2025 (incl AGM);

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

- 11 February 2025; and
- 27 November 2024; and
- 25 September 2024 (joint with Advisory Board).

Objectives and activities

Objectives

The ICLRD has a specific role to play in contributing to the social, economic and territorial cohesion of the island of Ireland through:

- Addressing information gaps and providing new insights through independent joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development issues (e.g. governance and cross-border collaborations, community development, economic development, tourism, renewables and the green economy, the environment, service provision, etc.);
- Improving the capacity of communities and local, regional and national government representatives and officials to engage in mutually beneficial cross-border cooperation through capacity building/animation programmes;
- Assisting local governments and communities in translating policy into 'on the ground' action;
- Acting as a catalyst and conduit to bring relevant public and private actors, North and South, together to work on common goals; and
- Promoting international cooperation and exchanges.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Objectives and activities *(continued)*

Mission Statement - Public benefit

The public benefit of the ICLRD is in the advancement of practical cooperation and mutual understanding between both jurisdictions on the island of Ireland by bridging the policy-practitioner divide and pursuing increased cooperation and capacity among regional and local authorities in spatial planning, economic development, regeneration and conflict resolution and reconciliation on the island of Ireland. This is achieved through the advancement of education via action research, the provision of training, capacity-building and animation programmes, and the holding of consultation events on emerging policies and directives.

The ICLRD researches and promotes cooperation in the areas of spatial planning, regional development, place-making, government and governance, sustainable development, community development, professional education, climate change, environmental management and protection.

The ICLRD is focused on building the capacity of regional and local authorities to manage spatial planning on the island of Ireland as a whole. The ICLRD provides independent, joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development. The Centre plays a proactive role in peace and reconciliation on the island by bringing together policymakers, practitioners and academics, North and South, to work on common goals in the areas of coordinated spatial planning and social and economic development at local, regional and national levels. It does this through research, policy advice and publications; professional education and capacity building programmes that assist local governments and communities to translate policy into 'on the ground' action; and active outreach and networking that includes conferences, workshops and international cooperation and exchanges to identify best practices.

Stimulating economic growth and improving the living conditions to alleviate and prevent social conflict is at the heart of the Centre's mission. The ICLRD is focused on building the capacity of regional and local authorities, development agencies, cross-border networks and community and voluntary organisations to identify strategic areas of cooperation.

Through its research and professional education programmes, the ICLRD works with policymakers and local leaders to improve the environments in which people in Ireland, North and South, live and work, with particular emphasis on the needs of marginalised and divided communities. It combines the promotion of regional planning and development as a tool for competitiveness with local planning and development as a way to remedy the continuing problems of social disadvantage.

The ICLRD brings together an interdisciplinary partnership of academics, practitioners and senior policy-makers in the areas of regional and community planning, cross-border cooperation, governance, community and economic development and mapping analysis. It draws upon the expertise of Maynooth University, Ulster University, and the University of Maryland to tackle the challenges facing Ireland, North and South. It provides a model for others to follow: a prestigious cross-jurisdictional research and development Centre that draws upon the intellectual capital of third-level institutions and research centres at home and abroad to deal with key social, economic and environmental issues facing the island of Ireland - and countries in Europe and further afield that want to learn from Ireland.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Objectives and activities *(continued)*

Target

Each year the ICLRD seeks to undertake action research that contributes to the advancement of education by fostering and building an understanding of the complex all-island and cross-border dynamics and drivers of change in cross-jurisdiction cities, towns and rural areas. Our conferences, technical workshops and participation in networks provide policy and operational linkages between central and local policy-makers and among officials and practitioners. Finally, our executive training programmes help local officials acquire the skills and the cutting-edge tools for effective planning and management in a challenging context. Since its inception, the ICLRD has organised its work around three spatial scales: EU and all-island; sub-regional which includes cross-border; and local.

Through its activities the ICLRD is facilitating forums to foster the exchange of experience and best practices. It is also supporting joint North-South cooperation in inter-regional, including cross-border, initiatives along the lines encouraged by the EU and its structural funds.

Principal activities

The ICLRD uses a variety of strategies to undertake its work, including:

- Engaging in action research with local governments, communities and central agencies that contributes to the practical understanding of the complex inter-jurisdictional and cross-border dynamics and drivers of change;
- Undertaking case study research to evaluate and develop good practice models;
- Publishing identified good practices and strategic policy advice;
- Hosting workshops and fora on key themes, as well as the development and delivery of training modules;
- Acting as a catalyst and facilitating community groups and local governments in the identification and roll-out of local development initiatives; and
- Providing sustained strategic cooperation, rather than 'one-off' projects, among academic institutions, the private sector and public authorities.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Achievements and performance

The ICLRD partners worked on the following major projects in the period of this audit:

Applied Research Activities

During this audit period, the vast majority of the Centre's work programme was dedicated to technical assistance projects (as outlined below). In terms of research activities, the ICLRD continued to actively promote the Centre's research findings at every available opportunity and source new funded programmes of activity.

One such significant applied-research commission undertaken during this reporting period was as follows

InPLACE: The Changing Spatial Relationship between Home and Workplace

The overall aim of the InPLACE study was to elucidate the impacts of pre- and post-COVID commuting on people and place by considering the changing spatial relationships between home and workplace. Taking a case study approach, and an island of Ireland perspective, the research examined the interplay between home, community and workplace across seven towns that experience varying levels of out-commuting and, in particular, long-duration commuting (i.e. in excess of 45 minutes each way). The study also included a focus on two towns in the State of Maryland, USA. The InPLACE (Investigating Planning, Placemaking and Commuting) study commenced in April 2021, and was originally envisaged as a 24-month research programme. However, due to COVID-19 lockdowns and restrictions on travel and numbers meeting, and also taking account of community wishes around when fieldwork takes place, both Phase 1 and Phase 2 of the research programme experienced delays in delivery and completion. The final timeline for the project delivery was as follows:

- Phase 1: April 2021 - September 2022;
- Phase 2: October 2022 - September 2023;
- Final Report: December 2023 - July 2024;
- Project Launch: 9 October 2024.

In funding terms, this research was made possible by research grants received from the following bodies: Office of the Planning Regulator (OPR), Local Government Management Agency (LGMA), the Department of Housing, Local Government and Heritage, Clare County Council, Cork County Council, Tomar Trust, the Department for Infrastructure NI and the Maryland Department of Transport.

The research team involved ICLRD colleagues from Maynooth University, Ulster University, University College Dublin, Mary Immaculate College, Limerick and University of Maryland. In terms of project governance, the work programme was overseen by:

- Operational Partnership Group - involving the research team and funding agencies; and
- Research Advisory Group - involving representatives from Translink, QUB, Grow Remote, Rural Residents Network/Rural Community Network, Wexford Development Partnership and Western Development Commission.

Taking a case study approach, Phase 1 focused on three towns:

- Ennistymon-Lahinch, County Clare (as a low commuting/control town)
 - Negotiatiant, County Wicklow
 - Dundrum, County Down
-

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

The Interim Report, drawing on Phase 1 findings (qualitative and quantitative) was prepared in September 2022; and ratified by both the Operational Partnership Group and the Research Advisory Group in October 2022.

Phase 2 commenced in October 2022, focusing on a further four case study towns:

- Kantuck-Banteer, County Cork
- Aghagallon, County Antrim
- Sallins, County Kildare
- Mountbellew-Moylough, County Galway.

The study also includes a US dimension; with the University of Maryland securing funding from the Maryland Department of Transportation to replicate the study in two U.S. towns with less than 5,000 residents each and high levels of long distance (45+ minute) commuting. These were:

- Middletown in Frederick County, and
- North Beach in Calvert County.

By the end July 2024, the survey was closed, interviews with key stakeholders in each town were concluded, and a policy implications workshop had been held with key policy-makers in the fields of spatial planning, housing, transport, rural development, remote working, innovation and local governance. The report was launched on 9th October 2024, with the event being co-hosted by both the Office of the Planning Regulator and the Local Government Management Agency. The morning event was held in the offices of the LGMA, moderated by Mr. Niall Cussen, Chief Executive and Planning Regulator with the Office of the Planning Regulator and officially launched by Mr. Ciaran Cuffe, well-renowned Architect and Urban Planner and former MEP for Dublin 2019-2024. An overview of the study's methodology and findings were delivered by Prof. Des McCafferty (PI), Dr. Karen Keaveney (UCD) and Mr. Jesse Bardsley (UoM); and this was followed by a panel discussion considering the research's wider policy implications.

- In February 2025, the findings of the study were featured in a RTE Brainstorm article, the production of which was supported by the LGMA <https://www.rte.ie/brainstorm/2025/0213/1496098-ireland-commuting-rural-ireland-family-community-lives/>. The LGMA also supported the promotion of the study regionally, not least in the case study areas. This generated other media interest, including:
 - Irish Independent: Wicklow residents were part of a study exploring the impact commuting had on their lives, Monday 13th January 2025 <https://www.independent.ie/regionals/wicklow/wicklow-district/wicklow-residents-were-part-of-a-study-exploring-the-impact-commuting-had-on-their-lives/a171681741.html>. By Myles Buchanan
 - Kildare Nationalist: Kildare town chosen for international commuting study, Thursday 9th January 2025 <https://www.kildare-nationalist.ie/news/kildare-town-chosen-for-international-commuting-studyarid-43649.html>. By Finian Coghlan
 - Galway Advertiser: Mountbellew-Moylough participates in international commuter research project, Thursday 9th January 2025 <https://www.advertiser.ie/galway/article/144442/mountbellew-moylough-participates-in-international-commuter-research-project>. by Declan Varley
 - Leinster Leader: Sallins residents took part in international survey on commuting, Monday 6th January 2025: <https://www.leinsterleader.ie/news/home/1695433/sallins-residents-took-part-in-international-survey-on-commuting.html>
-

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

The Advancement of Education: Presenting Research Findings and Networking

As opportunities arise, the ICLRD hosts its own events and encourages the ICLRD partners and affiliates to present at conferences and contribute to articles. The ICLRD website also hosts a briefing paper series. The ICLRD sponsored Journal - Borderlands: The Journal for Spatial Planning in Ireland - offers an opportunity to publish articles on emerging topics in spatial planning and local and regional development that are relevant to cross-border cooperation.

Briefing Paper Series

No papers were added to the ICLRD Briefing Paper Series during this financial year:

Office of the Planning Regulator (OPR): National Planning Knowledge Group

Established in early 2019, the Office of the Planning Regulator (OPR) in Ireland convened a meeting of all planning schools across Higher Education on the island of Ireland on 12th May 2019. As a cross-border research centre with a strong profile in spatial planning matters, the ICLRD were invited to this meeting. In late 2019, the OPR established the National Planning Knowledge Group (NPKG). The ICLRD remains involved; with the Director attending meetings (with substitution provided by Board members where required). During this financial year, three meetings of the NPKG took place online:

- 14 May 2025;
- 6 February 2025; and
- 2 October 2024.

The Office of the Planning Regulator was a funder of the InPLACE project. An update on project activity was provided at each meeting leading up to, and following the launch event as outlined earlier in this report.

Department of Rural and Community Development - Higher Education Institutions and Research Network

In October 2021, the ICLRD Director was nominated by Maynooth University to sit on the newly established Higher Education Institutions and Research Network (HEIN) as part of the role-out and policy support of the Irish Government's rural strategy, Our Rural Future. During this financial year, the Network met on the following dates:

- 2 April 2025

Engagement with Government

Since its launch in October 2020, representatives of ICLRD have been engaging with the Shared Island Dialogue series. Events attended include:

- 10 April 2025: 4th Shared Island Forum.
- 18 October 2024: Launch of ESRI Report on 'Drivers of Income Inequality in Ireland and Northern Ireland'.

In addition, the ICLRD was one of three cross-border agencies invited to sit on the Planning Advisory Forum (PAF) which was been established by the Department of Housing Local Government and Heritage to inform the first revision of the National Planning Framework (NPF). The Forum is chaired

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

by the Minister for State with responsibility for Planning and Local Government, Kieran O'Donnell, held its first meeting on 6th July 2023. A further four meetings were held over 2023-July 2024, at which point the draft revised NPF went on public consultation (July-September 2024). No further meetings of the PAF were convened following this; with all subsequent communications being via email. Upon adoption of the NPF First Revision in April 2025, the PAF was officially stood down on 1 May 2025.

Ad-Hoc Group for North-South and East-West Co-operation

In June 2020, ICLRD was invited to join a 'loose' grouping of North-South / all-island bodies who have begun to meet regularly on Brexit and its implications for ongoing cooperation. The Group is being chaired by the Centre for Cross Border Studies (CCBS) - now renamed as the Centre for Cross-Border Co-operation. The over-arching objective of the Ad-Hoc Group for North-South and East-West Cooperation is to secure the continued means to cooperate within and between these islands. Through engagement with key Government Departments and Task forces, it aims to ensure that agreements, policies or legislation developed or enacted by relevant regional/devolved and national governments and/or the European Union are conducive of the maintenance of the conditions necessary for cooperation - North/South and East/West. An immediate priority for the Ad-Hoc Group has been to seek engagement with decision-makers involved in the implementation of the Protocol on Ireland/Northern Ireland.

As an ad-hoc group, members are free to engage when/where they feel it is relevant and take a back seat on other occasions. There are approx. 20 organisations involved at present - from Rural Community Network, Northern Ireland's Womens' Network, ICTU, Northern Ireland Environmental Link, Creative Spark, Irish Rural Link, and Co-operation Ireland.

Atlantic Futures

Since February 2025, the Director has been sitting on the Advisory Board of Atlantic Futures, a €4million Shared Island research project involving Atlantic Technological University, Ulster University, University of Galway and University of Limerick and funded by the North South Research Programme (administered by the Higher Education Authority). It's research themes include:

- The endogenous features of innovation in regional context;
- Empowering women and young people; and
- The technological and infrastructural opportunities and challenges faced by innovation.

The inaugural meeting of the Advisory Board took place in Letterkenny on 7 February 2025. This was followed by a two-day Summer School on 19-20 May 2025 in Ulster University-Magee Campus, Derry/Londonderry. As part of the Summer School, ICLRD was invited to organise a half-day masterclass on placemaking and place-based leadership. A broad overview of the Masterclass is included in the following summary of the Summer School on the Atlantic Futures website - <https://www.atlanticfutures.com/news/atlantic-futures-summer-school-2025-research-for-change-and-placemaking>

Networks

The ICLRD continues to expand its collaboration with other universities, research institutions and researchers from higher education bodies such as Mary Immaculate College-University of Limerick, University College Dublin, and University of Manchester. The ICLRD also continues to engage with the Europe-wide OLA (Observatory on Local Autonomy) Network; with both Ms. Caroline Creamer, Director, ICLRD (and Maynooth University) and Dr. Brendan O'Keeffe, Senior Research Associate, ICLRD acting as joint Irish contact points. In November 2015, Ms. Creamer was appointed Irish Contact Point for the EU-Funded ESPON 2020 Programme, and continues this role for the ESPON

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Year ended 31 July 2025

2030 Programme. This programme relates quite closely to the work programme of the ICLRD; with a core aim of ESPON 2030 being to promote and foster a European territorial dimension in regional and local development and cooperation by providing evidence, knowledge generation and transfer and policy learning to public authorities and other policy actors at all levels.

Under ESPON 2030, each member state is organising seminars and workshops to consider how ESPON research and associated findings/recommendations can inform emerging and future policy and practice across a range of thematic areas - from resilience to smart connectivity, climate change to governance of new geographies, cross-border working to global economies. During this financial year, two in-person events were held:

- 5 December 2024: Measuring Digital Maturity in Local and Regional Government: Supports from ESPON (on-line event).

In addition, the ICLRD Director attended a two-day workshop in Tyril, Norway focused on the theme of 'Unleashing the potential of small places - barriers and opportunities'. Held over the 10-12 September 2024, this workshop involved representatives from 14 countries.

External Engagement

Over this financial year, the ICLRD was invited to engage in a number of workshops on themes highly relevant to spatial planning and regional development policy across the island of Ireland. These included:

- 15 May 2025: Workshop on place-making with the Land Development Agency (LDA); and
- 13 November 2024: Online workshop - 'All Island Expert Roundtable on Emergency Management and Building Back Better'

Conferences, Seminars and Workshops: Peer to Peer Learning

In 24-25 October 2024, the ICLRD hosted a two-day conference in Belfast Harbour; the theme of which was 'Planning and Governing for Metropolitan Regions and Cities in the 21st Century'. The conference was attended by approx. 60 delegates over both days; with the opening address provided by Mr. John O'Dowd, MLA, Minister for Infrastructure, Northern Ireland. Key sessions over the two days focused on:

- The Post-Pandemic City: Building the Sustainable City of the Future - Chaired by Mr. Pádraig Maguire, Director of Services - Planning & Strategic Projects, Meath County Council & ICLRD Executive Board.
- The State of our Cities and Regions: Challenges and Opportunities - Chaired by Mr. Tom Reid, Deputy Secretary, Intergovernmental and International Relations, The Executive Office.
- Leadership in the City Region - Chaired by Dr. Bríd Quinn, Formerly University of Limerick and Member of the Council of Europe Group of Independent Experts.
- Planning and Governing Metropolitan Regions and Cities in the 21st Century: Learnings from Elsewhere - Chaired by Mr. Niall Cussen, Planning Regulator, Office of the Planning Regulator.

Over the two days, keynote addresses were provided by

- Ms. Alice Charles, Director for Cities, Planning & Design, Arup & Member of ICLRD Advisory Board on "We need to talk about cities." Giving Shape to the Dynamic City of the Future.
 - Mr. Andrew Carter, Chief Executive, Centre for Cities on The State of our Cities and Regions - What Next for Metropolitan Planning and Governance?
 - Mr. John Moran, Directly Elected Mayor of Limerick on Leadership in the City: The Ingredients for
-

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Year ended 31 July 2025

a Thriving Metropolitan Area.

- Mr. Michael Flood, Policy Analyst, OECD Centre for Entrepreneurship, SMEs, Regions and Cities on Achieving Balanced Regional Attractiveness in Metropolitan Regions and Cities.

Other key highlights included contributions from the cities of Hamburg, Aalborg, Brno, Cork, Belfast, the North West City Region (Derry/Londonderry-Strabane-Letterkenny) and from the USA, Maryland/Baltimore.

As part of the conference, a series of fieldtrips were organised which included:

- Belfast Waterfront: A Story of Innovation, Placemaking and Growth - led by Maritime Belfast and Belfast Harbour;
- Planning, Place-Making and Regeneration - The Priorities for Belfast City- led by Belfast City Council; and
- Housing - Considering Innovations, Challenges and Solutions in Northern Ireland - led by Northern Ireland Housing Executive (NIHE) and Radius Housing.

Sponsorship was secured from Ulster University, Belfast Harbour and Radius Housing, for which ICLRD is most grateful.

In addition to organising conferences, the ICLRD attends a number of conferences over the year based on relevant themes, contributions to ICLRD's knowledge-base, and role in building the network. Conferences attended by representatives of the ICLRD over the current financial year included:

- 25-26 June 2025: ESPON Seminar (Gdansk) - Exaptive resilience in border regions.
- 11-13 June 2025: IVI Summit (Maynooth University) - "What's Possible by 2030?"
- Accelerating Change Through the Responsible and Fair Use of Data, Digital, and AI.
- 30 May 2025: Town Centre First Online Seminar - SMART DATA: Transforming Town Centres and Local Development through Effective Data Capture and Use: A Webinar of Knowledge Sharing and Idea Development.
- 16 April 2025: European Policies Research Centre (EPRC) Online Seminar - The role of Metropolitan areas within EU Cohesion Policy.
- 27 February 2025: Bable Online Seminar - Smart Green Growth: How Places are Reducing Costs and Driving Investment.
- 5 February 2025: Association of Irish Regions (Athlone) - Regions in Focus 2025.
- 8 November 2024: All Island Disaster Risk Reduction Conference (Dundalk) - Resilient Societies and the Recovery Phase.
- 6-7 November 2024: ESPON Seminar (Budapest) - Ensuring quality services for all people and places.
- 22 October 2024: IVI Online Seminar - How to accelerate the circular transition in the Construction Sector.
- 19 September 2024: Centre for Cross Border Studies 25th Annual Conference (Dundalk) - Celebrating a shared journey and the path ahead.

The ICLRD continues to explore opportunities to collaborate with other cross-border/all-island networks.

Interview Panels

None during this current financial year.

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Year ended 31 July 2025

Recognition in the Field of Planning

To coincide with International Women's Day in March 2025, the ICLRD Director was recognised by the Royal Town Planning Institute (RTPI) in the Women of Influence in Planning 2025 listing, as published by The Planner. Caroline was the only academic from the island of Ireland recognised on the list. Her citation noted:

For the last 11 years Caroline has been director of the International Centre for Local and Regional Development (ICLRD), established following the Good Friday Agreement to explore the contribution that spatial planning and the development of physical, social and economic infrastructure could make to peace and reconciliation on the island of Ireland and elsewhere. In October ICLRD published a comprehensive study on the impact of commuting on rural settlements in Ireland.

In January 2024 Caroline led the team who produced a research report commissioned by the Association of Irish Local Government (AILG) on the role of the councillor in the 21st century. The study has formed the basis for future training and capacity building programmes.

In October 2024 Caroline singlehandedly organised a major conference in Belfast on Planning and Governing Metropolitan Regions and Cities in the 21st Century. The success of the event was directly attributable to the impact which Caroline has had on the planning academic and practitioner community in Ireland and beyond. She is known throughout Ireland as a key figure in planning, which is remarkable as she does not hold a senior role in a public or private sector planning organisation. However, her knowledge, experience and commitment are recognised by everyone in the profession. It is difficult to think of anyone in Ireland more deserving of being recognised as a Woman of Influence."

Technical Assistance and Support

Fermanagh and Omagh District Council - Rural Health Ecosystem

In January 2025, the ICLRD was commissioned by Fermanagh and Omagh District Council (FODC) to develop an advocacy paper that focuses on rural health models for peripheral regions. The proposal is in direct response to a council motion relating to loss of services in the South West Acute Hospital (SWAH) and wider loss of GP services around the District. The advocacy paper involves undertaking a desk-based analysis of international policy and recommendations as they pertain to the provision of health services in rural and peripheral areas, incl. border areas. This will include a number of case studies of recognised good practice in health service provision across Europe (and internationally as appropriate). Work streams underway include literature and policy review, data analysis and mapping for a cross-border functional territory of health service provision. A one-day workshop with key stakeholders (approx. 60 persons) took place on 4 June 2025 in Enniskillen. The workshop was co-hosted with FODC. To date, a series of briefings have been held with the elected members:

- 20 January 2025;
- 4 June 2025; and
- 3 July 2025.

This briefing concluded the primary fieldwork; with attention now turning to the drafting of the advocacy paper. It is expected that a further briefing to members will take place in November 2025. Valued at £29,999 (excl. VAT), this work programme is scheduled to conclude in January 2026.

PALS Ireland

Discussions continue in exploring options to pilot a PALS Programme in Ireland.

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Year ended 31 July 2025

Ballyhoura Development GLC - A Strategic Overview

Since January 2025, ICLRD have been working with Ballyhoura GLC on a strategic overview and assessment of both the geographic area-based approach and integrated delivery model utilised by the organisation. Valued at €10,989 (excl. VAT), work to date has centred on a literature and policy review, an analysis of the workings and focus of Ballyhoura GLC over the past decade, and consideration of alternative models of future working and funding; the latter based on the current direction of national policy and exchequer policy and funding. Workshops have also been held with the Senior Management Team and Board of Ballyhoura, and a series of one-to-one interviews are currently under way. A key output will be the development of a briefing paper incl. recommendations around alternate models of integrated service delivery couched in place-based development. A draft report was issued to Ballyhoura GLC in mid-May; with initial feedback received in June. Between July-September, Ballyhoura have indicated their intention to hold internal discussions on the future trajectory of the organisation. This will result in additional feedback being received in September/October. It is expected that this work programme will conclude in December 2025.

Royal Town Planning Institute (RTPI) - Cross-Border Planning

Following an approach by the RTPI Northern Ireland in December 2024 to develop a research proposal focused on cross-border planning, and submission of a proposal in January 2025, the ICLRD were formally commissioned in April 2025 to review the aspatial strategies of the island of Ireland and the Framework for Co-operation. A kick-off meeting took place on 16 April. The research will take a strategic focus on the newly adopted National Planning Framework for Ireland (adopted April 2025), the Regional Development Strategy 2035 for Northern Ireland (published in 2012) and the Framework for Co-operation which was jointly developed by both Governments in 2013. The core research aim is (1) to assess the degree of alignment and divergence between the current spatial strategies of the island of Ireland (the revised RDS and the newly updated NPF) and (2) to critically examine the impact the Framework for Co-operation has had on strategic spatial planning, policy coordination and cross-border working on the island of Ireland. Valued at Stg£11,000, work to date is focusing on a literature review and policy analysis, with initial contact being made with key stakeholders inviting them to interview. It is intended that interviews will take place between June and September 2025. Fieldwork is to be concluded by start September 2025 so that emerging findings can be presented at the RTPI NI annual conference in Belfast on 10 September. The conference will also form part of the fieldwork, with delegates being asked to engage with the research themes via a short survey on mentimeter. This work programme is due to conclude in February 2026.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Achievements and performance *(continued)*

Strategic Emergency Management in the Recovery Phase: Building Back Better - A Shared Island Programme:

Following the successful submission of a funding proposal to the Shared Island Research on Disaster Risk Reduction 2024 research call, the ICLRD commenced a new study into 'Strategic Emergency Management in the Recovery Phase - Building Back Better' in June 2024. The is being delivered in partnership with Monaghan County Council. Valued at €30,000 (the max. grant available), to two types of severe weather-related incidents in both Ireland and Northern Ireland.; namely a primary case study focusing on inland flooding incidents and a second (and smaller) study focusing on major wildland/gorse fire incidents. A kick-off meeting was held on 11 June 2024 in Monaghan Town with the key partners and emergency response agencies. The work programme entails a focus groups and a series of one-to-one interviews. In addition, an all-island expert roundtable on 'Joining the Dots: From Emergency Management to Resilience and Adaptation' took place on 13 November 2024.

A draft report was submitted to the Office of Emergency Planning (OEP) in June 2025; with feedback received in July. Further edits to the report ar currently being made, including a focus on cross-border innovations between Spain and Portugal. A final report is due to be submitted to the OEP in October 2025.

AILG-MU Strategic Partnership

As part of on-going discussions between Maynooth University (MU) and the Association of Irish Local Government (AILG) on a new strategic partnership (which includes the ICLRD Director), an initial focus is being placed on the development of a short course on spatial planning for elected members. This will take the form of a micro-credential programme. The ICLRD Director is leading on the development of this programme the design of which will be led by the ICLRD Director on behalf of the Department of Geography and Innovation Value Institute. The programme is being co-designed with the AILG. In April 2025, an application for this micro-credential was submitted to MU's Academic Programmes Council for approval; with approval received in May for an initial three-year period. Delivery of the micro-credential will commence in November 2025; with the focus now on promotion and recruitment of councillor to the programme. This will be undertaken in partnership with the AILG.

Town Centre First

Since June 2023, wide-ranging discussions have been ongoing with the National Town Centre First Team on how ICLRD can support them in ensuring that future town plans are more place-based and the proposed activities couched in evidence. To date, this has involved a sharing of knowledge and insights into broader place-making policy and practice. A further meeting was held in March 2025 to consider future training and capacity building on Town Teams.

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Year ended 31 July 2025

Achievements and performance *(continued)*

Maynooth University Business Plan and Ulster University Supports

Up until end July 2024, the ICLRD received core supports through a second joint three-year Business Plan arrangement with Maynooth University and Ulster University. This is quite common practice for niche research centres across academia. The first Business Plan covered the period (2018-2021); with the second arrangement covering the period 2021- 2024. The Plan represented a financial commitment of €30,000 per annum for three years; with both universities agreeing to contribute 50% of the 30k pa required to underwrite the Business Plan. In advance of the conclusion of the second Business Plan at end July 2024, both Universities agreed that it would be timely to undertake an internal review of ICLRD - see section below 'ICLRD in Transition' Following the conclusion of the second Business Plan in July 2024, no new core supports were put in place by either university.

ICLRD in Transition

In September 2023, the core universities of MU and UU agreed a joint terms of reference to undertake an internal review of ICLRD - in terms of its organisational structures and future sustainability. Each university appointed an internal reviewer and between October 2023 and July 2024, interviews were conducted with a range of stakeholders - incl. representatives from both universities who were involved in the operations of ICLRD in its early days, and documentation incl. Articles of Association, meeting notes, project outputs, etc. were reviewed. A draft report was issued in August 2024 and a final report was published in October 2024. This then went before the senior executive of both Universities for consideration. The report put forward two recommendations:

- Developing existing governance - involving, at a minimum, updating the governance arrangements to address identified gaps in the articles of association on the roles of both MU and UU, with a view to ICLRD becoming more independent of the universities in governance terms.
- Reforming the governance to a model within MU - this would involve dissolving the ICLRD and establishing a centre in MU to advance the work under the ICLRD name, in a partnership with UU and with co-branding of MU and UU.

The reviewers noted in their report that Recommendation 2 was their preferred option.

In February 2025, Maynooth University advised the ICLRD Board that the Executive Committee had considered the review document and the recommendations therein. Recommendation 2 was considered in detail and the Vice President for Research and Innovation was asked to action aspects of this recommendation. This included the wind-down of ICLRD as a charity and company limited by guarantee. In April 2025, Ulster University advised the ICLRD Board that they were also in favour of advancing Recommendation 2. At a meeting between the ICLRD Chair, ICLRD Director and Maynooth University in March 2025, the Board were asked to prepare a paper on how ICLRD could transition to a research centre/cluster/working group within MU. The Board agreed to this, and spent significant time drafting the paper and engaging with the ICLRD Research Network and other university affiliates to ensure their continued engagement and support. At time of writing the Board were concluding this paper and envisaged its submission to the University in September 2025.

In parallel, the ICLRD Board have been instructed by both universities (UU and MU) to dissolve the charity and company limited by guarantee.

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Year ended 31 July 2025

Financial review

For the year ended 31 July 2025, income is £34,137 (2024: £117,832) a decrease of £83,695. Expenditure for the year ended 31 July 2025 is £73,792 (2024: £114,372).

Reserves Policy

The charity's reserve policy is to retain a level of free reserves which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has free reserves of £73,598, and the charity's reserves policy is reviewed annually. The charity's free reserves are total funds, excluding restricted funds. The Executive Committee are satisfied with the year-end financial position and with the prospects for 2025-2026 which matches the needs of the organisation both at the current time and in the foreseeable future.

The charity monitors its income, expenditure and obligations on a quarterly basis and requests sufficient funds from its primary funders to cover its obligations. Activities are programmed to match expected funding levels on an annual basis.

From 1 August 2020, the ICLRD has been using Xero accounts software.

Risk Management

The Executive Committee have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate any exposure to those risks.

Annual Monitoring Returns

As of May 2020, the ICLRD is required to file Annual Monitoring Returns to The Charity Commission for Northern Ireland. The ICLRD filed its sixth return in May relating to the audit period 1 August 2023-31 July 2024.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Plans for future periods

Plans for Future Years

The focus of activities for the next audit period (August 2025 to July 2026) will be largely informed by the fact that ICLRD is in transition. A core focus will be in ensuring that this transition is as smooth as possible, and causes no disruption to the delivery of work programmes or the reputation of ICLRD. This includes;

- The conclusion of existing programmes under the current charity / company limited by guarantee;
- The sourcing of funds for the year in question as well as the period 2025-2028, with a goal of securing multi-annual funding; with any such funding being operationalised through a new ICLRD centre in MU
- The identification of new work programmes as part of the MOUs in place with the National Centre for Smart Growth Research and Education, University of Maryland and TU Dublin;
- Building on the success of the 2024 conference, return to hosting of regular in-person events;
- Following its launch, leverage the findings of the InPLACE study to identify new areas of research
- Building on the research programmes focused on emergency management, as funded under the Shared Island Programme, embed the concept of resilience/ resilient places/ resilient societies into the work programmes of ICLRD.

The Centre aims to undertake a number of events on topical issues in order to keep ICLRD active in the policy-praxis space of spatial planning and local and regional development.

ICLRD Event Series 2025-2026

The ICLRD will hold further events in 2025/26 - focusing both on ICLRD research and topical policy issues. As ICLRD officially turns 20 in July 2026, consideration will be given to organising an event in celebration of this.

Networking

- Supporting the North West: While the North West Development Fund, a joint initiative of both governments, has now been fully committed and spent down, ICLRD are examining other ways to continue to support the work of the councils and a number of key Central Government Departments under three key pillars of operation: a) Regional Economic Growth and Investment; b) Regional Physical & Environmental Development; and c) Regional Social and Community Cohesion and Well-Being. This includes continued supports to the NW Planners Network and engaging in discussions with the Planning Departments of both Councils on a future PEACE PLUS application to advance the NWCR Metropolitan Spatial Strategy.
- Ad-Hoc Group for North-South and East-West Co-operation: The ICLRD will continue to support the workings of the Ad-Hoc Group, engaging as relevant to ICLRD's core interests.
- Peace and Reconciliation - Fostering Collaborative Action: The ICLRD will continue to explore the linkages between peace and reconciliation and local and regional development with a particular focus on identifying key stakeholders interested in looking at the contribution of local and regional development to the peace process.

Publications

- Submissions are being sought for new briefing papers as part of the series.
-

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Funding

The ICLRD continues to examine the opportunities to develop proposals for the new round of EU funding programmes (2021-2027) - PEACE PLUS, INTERREG, ESPON, etc. - and explore funding opportunities among various Government Departments (Department of Foreign Affairs 'Reconciliation Fund', Shared Island Funds) and other foundations. It is noted that the Internal Review report on ICLRD recommends that MU considers changing its policy position in relation to INTERREG and PEACE PLUS so that ICLRD and others can access such funding; noting that this change in position is also relevant in the context of the developing strategic relationship with Dundalk Institute of Technology and the importance of North/South engagement to MU.

Applications submitted over the past three to four months / or in train include:

- HEA North South Research Programme - DIGI-NOMAD: On the 26 February 2025, ICLRD's application under the HEA Shared Island North South Research Call was submitted. As this application must be submitted by universities, the lead is MU - with other academic partners including UU and UCD. Entitled 'Digi-Nomad', this €3.9m project considers the interrelationship between remote work, changing work practices, digitalisation, place-making and climate change. The lay abstract for the application as submitted reads: "The way that work is organised, distributed and accessed has changed. Technological innovations, organisational structures, working cultures, the sharing economy, along with the pressing need for decarbonisation and addressing the climate emergency, are influencing where people live, their mobility patterns and how they work. The relationship between these dynamics presents an opportunity to critically examine the emergence of working from different (multi) locations and digital nomads across various sectors and places on the island of Ireland. Building on recent research, this emerging hub of excellence brings together academic research teams and non-academic partners to conduct transdisciplinary research that produces a deeper understanding of how the spatial trends associated with increased multi-locality working/digital nomadism are affecting both urban and rural environments on the island. In doing so, the proposed work involves crossing disciplinary boundaries to undertake a series of work packages that delivers the following objectives:
 - Examine the extent to which policy, practice and perspectives are driving and enabling digital nomadism/remote/multi-locality working;
 - Explore the use of AI in analysing the intersection of policies relating to digitalisation, place-making and the future of work;
 - Analyse the spatial variances of digital nomadism/remote/multi-locality working on urban and rural environments;
 - Consider the implications of the evolving working practices and patterns in local communities (through Living Lab Cases) for public policy, spatial plans/strategies and (digital)place-making;
 - Critically reflect on the extent to which digital nomadism/remote/multi-locality working can contribute to decarbonisation, climate change mitigation and a 'just transition'

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Plans for future periods *(continued)*

External partners include Western Development Commission, Local Government Management Agency, Southern Regional Assembly, Meath County Council, Donegal County Council and Derry City and Strabane District Council.

A decision is expected in September 2025

- North West Economic Vision (with Bable): In mid-June 2025, ICLRD was invited to join Bable in submitting a tender to the call issued by Leitrim County Council for the Development of a Future facing economic and enterprise development Vision for the North West Region of Sligo, Leitrim and Donegal. The overall objective is to develop a shared vision for the North West of Ireland as a key centre for business development, economic activity and inward investment, acknowledging priorities/strengths of the different agencies/areas involved. ICLRD's key role in this consortia will be facilitating key stakeholder engagement (operating to the quadruple helix) and contributing to the final report. ICLRD's contribution is valued at €15,000 excl. VAT - out of a total contract value of €70,000. A decision on the submission is expected by end Summer 2025; with the winning consortium expected to commence work immediately upon appointment.

The ICLRD's strong reputation in delivering Executive Training and Animation programmes- further illustrated by the current micro-credential developed in partnership with AILG (see above) - offers opportunities to provide this training on a fee basis and with funding from various sources.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 13 April 2026 and signed on behalf of the board of trustees by:



Prof L Maguire
Trustee

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Annual return

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development

Year ended 31 July 2025

Opinion

We have audited the financial statements of The International Centre for Local and Regional Development (the 'charity') for the year ended 31 July 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In conducting our work, we have considered the appropriateness of preparing the financial statements on the break up basis of accounting. We have also considered the adequacy of disclosures made in note 3 of the financial statements and the trustees' report concerning the voluntary wind up of the charity. In view of the significance of this matter we consider that it should be drawn to your attention.

The International Centre for Local and Regional Development

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Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2025

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 18 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2025

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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2025

As part of an audit in accordance with ISAs (UK), 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 trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 charity 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 International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2025

Respective responsibilities of directors and auditor

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 18 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

13 April 2026

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Accounts

The International Centre for Local and Regional Development

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2023

		2023	2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	–	114,632	114,632	133,823
Other income	6	2,163	–	2,163	–
Total income		<u>2,163</u>	<u>114,632</u>	<u>116,795</u>	<u>133,823</u>
Expenditure					
Expenditure on charitable activities	7,8	(16,256)	(124,008)	(140,264)	(117,840)
Total expenditure		<u>(16,256)</u>	<u>(124,008)</u>	<u>(140,264)</u>	<u>(117,840)</u>
Net (expenditure)/income		<u>(14,093)</u>	<u>(9,376)</u>	<u>(23,469)</u>	<u>15,983</u>
Transfers between funds		19,413	(19,413)	–	–
Net movement in funds		<u>5,320</u>	<u>(28,789)</u>	<u>(23,469)</u>	<u>15,983</u>
Reconciliation of funds					
Total funds brought forward		26,692	121,893	148,585	132,602
Total funds carried forward		<u>32,012</u>	<u>93,104</u>	<u>125,116</u>	<u>148,585</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 30 to 37 form part of these financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Statement of Financial Position

31 July 2023

	Note	2023 £	2022 £
Current assets			
Debtors	14	286	38,162
Cash at bank and in hand		<u>216,202</u>	<u>172,566</u>
		216,488	210,728
Creditors: amounts falling due within one year	15	<u>91,372</u>	<u>62,143</u>
Net current assets		<u>125,116</u>	<u>148,585</u>
Total assets less current liabilities		<u>125,116</u>	<u>148,585</u>
Net assets		<u>125,116</u>	<u>148,585</u>
Funds of the charity			
Restricted funds		93,104	121,893
Unrestricted funds		<u>32,012</u>	<u>26,692</u>
Total charity funds	17	<u>125,116</u>	<u>148,585</u>

These financial statements were approved by the board of trustees and authorised for issue on 22 April 2024, and are signed on behalf of the board by:



Prof L Maguire
Trustee

The notes on pages 30 to 37 form part of these financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Belfast School of Architecture & Built Environment, Ulster University, York Street, BT15 1ED, Belfast.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

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 income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The International Centre for Local and Regional Development is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Charitable activities

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Donegal Council	–	–	14,583	14,583
Derry City and Strabane Council	31,104	31,104	49,894	49,894
University of Ulster	13,284	13,284	12,640	12,640
Commuting Study	70,244	70,244	56,706	56,706
	<u>114,632</u>	<u>114,632</u>	<u>133,823</u>	<u>133,823</u>

6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank Revaluation Gain	<u>2,163</u>	<u>2,163</u>	<u>–</u>	<u>–</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity	16,256	118,289	134,545
Support costs	–	5,719	5,719
	<u>16,256</u>	<u>124,008</u>	<u>140,264</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activity	2,709	97,513	100,222
Support costs	6,108	11,510	17,618
	<u>8,817</u>	<u>109,023</u>	<u>117,840</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Charitable activity	134,545	–	134,545	100,222
Governance costs	–	5,719	5,719	17,618
	<u>134,545</u>	<u>5,719</u>	<u>140,264</u>	<u>117,840</u>

9. Analysis of support costs

	Charitable activity £	Total 2023 £	Total 2022 £
Governance costs	<u>5,719</u>	<u>5,719</u>	<u>17,618</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Foreign exchange differences	<u>2,128</u>	<u>1,184</u>

11. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>4,190</u>	<u>3,990</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

12. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

The organisations trustees did not receive remuneration in the year however they were reimbursed travel expenses and research project related expenses in year totalling £96.60 (2022: £0).

14. Debtors

	2023	2022
	£	£
Trade debtors	–	3,739
Prepayments and accrued income	286	19,628
Other debtors	–	14,795
	<u>286</u>	<u>38,162</u>

15. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	78,213	29,553
Social security and other taxes	5,854	8,671
Other creditors	7,305	23,919
	<u>91,372</u>	<u>62,143</u>

16. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>46,384</u>	<u>–</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 August 2022	Income	Expenditure	Transfers	At 31 July 2023
	£	£	£	£	£
General funds	26,692	2,163	(16,256)	19,413	32,012

	At 1 August 2021	Income	Expenditure	Transfers	At 31 July 2022
	£	£	£	£	£
General funds	13,347	–	(8,817)	22,162	26,692

Restricted funds

	At 1 August 2022	Income	Expenditure	Transfers	At 31 July 2023
	£	£	£	£	£
NW Project	29,401	31,104	(26,127)	(6,641)	27,737
ICBAN	–	–	–	–	–
Donegal Council	–	–	–	–	–
Ulster University	12,772	13,284	(13,284)	(12,772)	–
Commuting Study	79,720	70,244	(84,597)	–	65,367
	<u>121,893</u>	<u>114,632</u>	<u>(124,008)</u>	<u>(19,413)</u>	<u>93,104</u>

	At 1 August 2021	Income	Expenditure	Transfers	At 31 July 2022
	£	£	£	£	£
NW Project	27,067	49,894	(31,942)	(15,618)	29,401
ICBAN	884	–	–	(884)	–
Donegal Council	–	14,583	(8,923)	(5,660)	–
Ulster University	12,772	12,640	(12,640)	–	12,772
Commuting Study	78,532	56,706	(55,518)	–	79,720
	<u>119,255</u>	<u>133,823</u>	<u>(109,023)</u>	<u>(22,162)</u>	<u>121,893</u>

Transfers have taken place through the year to reclassify income which was received to cover core costs previously accounted for in unrestricted funding.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	32,012	184,476	216,488
Creditors less than 1 year	–	(91,372)	(91,372)
Net assets	<u>32,102</u>	<u>93,104</u>	<u>125,116</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	26,692	184,036	210,728
Creditors less than 1 year	–	(62,143)	(62,143)
Net assets	<u>26,692</u>	<u>121,893</u>	<u>148,585</u>

19. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

20. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

21. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Annual report

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 July 2023.

Reference and administrative details

Registered charity name	The International Centre for Local and Regional Development
Charity registration number	104019
Company registration number	NI 060144
Principal office and registered office	Belfast School of Architecture & Built Environment Ulster University York Street BT15 1ED Belfast

The trustees

	Mr D McSorley	(Resigned 24 February 2023)
	Prof G Knapp	
	Ms F McCandless	(Appointed 7 March 2023)
	Ms M MacIntyre	
	Prof L Maguire	
	Prof B Donnellan	
	Mr P Maguire	
	Mr K Lynch	(Appointed 8 April 2024)

Company secretary Ms Caroline Creamer

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Solicitors Elliot Duffy Garrett
Royston House
34 Upper Queen Street
Belfast
BT1 6FD

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Structure, governance and management

Status and Administration

The International Centre for Local and Regional Development (ICLRD) is an incorporated charity which was incorporated on the 11 July 2006. Details of the registered office, Executive Committee members and advisers and other relevant information are given on page 1.

The International Centre for Local and Regional Development is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company officially registered with The Charity Commission for Northern Ireland in November 2017 – Northern Ireland Charity Number NIC104019.

Organisation

The ICLRD is a North-South-US partnership established in 2006 to explore and expand the contribution that planning and the development of physical, social and economic infrastructures can make to improve the lives of people on the island of Ireland and elsewhere. The partner institutions include: the Maynooth University Social Sciences Institute (incorporating the National Institute for Regional and Spatial Analysis (NIRSA)) at Maynooth University; the Belfast School of Architecture and the Built Environment at Ulster University; and the National Centre for Smart Growth Research and Education, University of Maryland.

Each of the current partners brings together complementary expertise and networks on both a North-South and East-West basis – creating a unique, all-island and international centre. The ICLRD continues to expand its collaboration with other institutions and has established working relationships with individual faculty and researchers from universities and research institutions including: Mary Immaculate College-University of Limerick, TU Dublin, University College Dublin, and the University of Manchester. The ICLRD is very open to involving other academics and research institutions in its activities. The ICLRD continues to work closely with other organisations involved in cross-border research and activities including the local authority-led cross-border networks.

The current Executive Committee Members are fully briefed on the ICLRD's mission and activities and, on joining the Committee were advised of their legal responsibilities as outlined in the current Articles and Memorandum of Association (including requirements in regard to the code of conduct and conflict of interest).

The Executive Committee Members have ultimate legal and financial responsibility for the affairs of the ICLRD, although the management of the organisation is generally delegated to the staff, through the Executive Officer. Since May 2014, this responsibility lies with the Director, Caroline Creamer. The Executive Committee meets on a quarterly basis - or more frequently as and when required.

The Executive Committee Members are accountable for the activities of the ICLRD. They provide direction and leadership, oversee the ICLRD's finances, and approve projects. The Executive Officer coordinates these activities.

The number of Executive Committee Members currently on the Board of ICLRD is 7, but the Board may from time to time register an increase or decrease in Executive Members.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

The current 7 Executive Committee Members include an independent chair, three independent Non-Executive Directors, and representatives appointed/nominated by each of the institutions that are 'core partners' of the ICLRD and who are also subscribers to the Memorandum of Association:

- (a) Maynooth University;
- (b) Ulster University; and
- (c) University of Maryland.

The post of Vice-Chair is currently vacant, with the Board deciding in 2022 not to fill this position. Rather, where the Chair is unable to attend a Board meeting, the Trustee from the host institute will stand in as 'Acting Chair'.

Additional Non-Executive Committee Members from private and non-profit bodies, with an interest in the ICLRD's activities, may be invited to join the Board in the future. The Executive Committee Members may, from time to time and at any resolution of the Board at their absolute discretion, make such regulations as they see fit relating to the Executive Committee Membership of the ICLRD. Committee Members may also, from time to time and at any time by like resolution at their discretion, alter such regulations to such an extent and in such manner as the Executive Committee Members shall see fit.

The Executive Board is supported in its activities by an Independent Advisory Board. The Advisory Board will provide a link with institutions and individuals in the academic world, government, non-governmental organisations and the private sector on both sides of the Atlantic. Meetings of the Board are co-chaired by Mr. Pádraig Maguire, Senior Planner, Meath County Council (member of the Executive Board) and Prof. Peter Roberts, Former Chairperson of Northern Ireland Housing Executive (NIHE). Meetings during this financial year took place on:

- 7th March 2023;
- 14th September 2022 (jointly with Executive Board); and
- 4th May 2022.

In July 2017, the inaugural meeting of the ICLRD Research Forum was held in Belfast. The purpose of this Forum is to provide the research network with a structure through which they can inform future work programmes and funding applications, while also creating a space in which they can identify common interests and opportunities for organising shared events and jointly penning research articles. In November 2022, Prof. Diana Fitzsimons was appointed as Independent Chair and the Research Forum met on-line, for the first time since COVID pandemic, on 9th February 2023.

To strengthen the relationship between the three operational levels of the ICLRD – namely, Executive Board, Advisory Forum and Research Forum – the Executive Board has sanctioned that:

- The Chair of the Research Forum will hold a seat on the Advisory Board; and will attend Executive Board meetings in an 'observer' capacity;
- A Co-Chair of the Advisory Board (where not already an Executive Board member) will attend the Executive Board meetings in an 'observer' capacity.

In support of the day-to-day operations of the programme, the following procedures/manuals were put in place and/or updated during this financial year:

- ICLRD Financial Administration and Management (updated February 2023, and reviewed annually);
- ICLRD Fraud Policy (approved January 2019, and reviewed annually);
- ICLRD GDPR and Privacy Statement (approved August 2019, and reviewed annually);
- ICLRD Risk Register (standing item); and
- ICLRD Register of Interests (standing item – with annual review every August; thus aligning with ICLRD's financial year).

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During the course of this financial year, the Executive Board met on five occasions:

- 20 June 2023;
- 4 April 2023 (also the AGM);
- 16 February 2023;
- 23 November 2022; and
- 14 September 2022 (joint with Advisory Board).

Objectives and activities

The ICLRD has a specific role to play in contributing to the social, economic and territorial cohesion of the island of Ireland through:

- Addressing information gaps and providing new insights through independent joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development issues (e.g. governance and cross-border collaborations, community development, economic development, tourism, renewables and the green economy, the environment, service provision, etc.);
- Improving the capacity of communities and local, regional and national government representatives and officials to engage in mutually beneficial cross-border cooperation through capacity building/animation programmes;
- Assisting local governments and communities in translating policy into 'on the ground' action;
- Acting as a catalyst and conduit to bring relevant public and private actors, North and South, together to work on common goals; and
- Promoting international cooperation and exchanges.

Mission Statement - Public benefit

The public benefit of the ICLRD is in the advancement of practical cooperation and mutual understanding between both jurisdictions on the island of Ireland by bridging the policy-practitioner divide and pursuing increased cooperation and capacity among regional and local authorities in spatial planning, economic development, regeneration and conflict resolution and reconciliation on the island of Ireland. This is achieved through the advancement of education via action research, the provision of training, capacity-building and animation programmes, and the holding of consultation events on emerging policies and directives.

The ICLRD researches and promotes cooperation in the areas of spatial planning, regional development, place-making, government and governance, sustainable development, community development, professional education, climate change, environmental management and protection.

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Objectives and activities *(continued)*

The ICLRD is focused on building the capacity of regional and local authorities to manage spatial planning on the island of Ireland as a whole. The ICLRD provides independent, joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development. The Centre plays a proactive role in peace and reconciliation on the island by bringing together policymakers, practitioners and academics, North and South, to work on common goals in the areas of coordinated spatial planning and social and economic development at local, regional and national levels. It does this through research, policy advice and publications; professional education and capacity building programmes that assist local governments and communities to translate policy into 'on the ground' action; and active outreach and networking that includes conferences, workshops and international cooperation and exchanges to identify best practices.

Stimulating economic growth and improving the living conditions to alleviate and prevent social conflict is at the heart of the Centre's mission. The ICLRD is focused on building the capacity of regional and local authorities, development agencies, cross-border networks and community and voluntary organisations to identify strategic areas of cooperation.

Through its research and professional education programmes, the ICLRD works with policymakers and local leaders to improve the environments in which people in Ireland, North and South, live and work, with particular emphasis on the needs of marginalised and divided communities. It combines the promotion of regional planning and development as a tool for competitiveness with local planning and development as a way to remedy the continuing problems of social disadvantage.

The ICLRD brings together an interdisciplinary partnership of academics, practitioners and senior policy-makers in the areas of regional and community planning, cross-border cooperation, governance, community and economic development and mapping analysis. It draws upon the expertise of Maynooth University, Ulster University, and the University of Maryland to tackle the challenges facing Ireland, North and South. It provides a model for others to follow: a prestigious cross-jurisdictional research and development Centre that draws upon the intellectual capital of third-level institutions and research centres at home and abroad to deal with key social, economic and environmental issues facing the island of Ireland - and countries in Europe and further afield that want to learn from Ireland.

Target

Each year the ICLRD seeks to undertake action research that contributes to the advancement of education by fostering and building an understanding of the complex all-island and cross-border dynamics and drivers of change in cross-jurisdiction cities, towns and rural areas. Our conferences, technical workshops and participation in networks provide policy and operational linkages between central and local policy-makers and among officials and practitioners. Finally, our executive training programmes help local officials acquire the skills and the cutting-edge tools for effective planning and management in a challenging context. Since its inception, the ICLRD has organised its work around three spatial scales: EU and all-island; sub-regional which includes cross-border; and local.

Through its activities the ICLRD is facilitating forums to foster the exchange of experience and best practices. It is also supporting joint North-South cooperation in inter-regional, including cross-border, initiatives along the lines encouraged by the EU and its structural funds.

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Objectives and activities *(continued)*

Principal activities

The ICLRD uses a variety of strategies to undertake its work, including:

- Engaging in action research with local governments, communities and central agencies that contributes to the practical understanding of the complex inter-jurisdictional and cross-border dynamics and drivers of change;
- Undertaking case study research to evaluate and develop good practice models;
- Publishing identified good practices and strategic policy advice;
- Hosting workshops and fora on key themes, as well as the development and delivery of training modules;
- Acting as a catalyst and facilitating community groups and local governments in the identification and roll-out of local development initiatives; and
- Providing sustained strategic cooperation, rather than 'one-off' projects, among academic institutions, the private sector and public authorities.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The ICLRD partners worked on the following major projects in the period of this audit:

Applied Research Activities

During this audit period, the vast majority of the Centre's work programme was dedicated to technical assistance projects (as outlined below). In terms of research activities, the ICLRD continued to actively promote the Centre's research findings at every available opportunity and source new funded programmes of activity.

One such significant applied-research commission undertaken during this reporting period was as follows:

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InPLACE: The Changing Spatial Relationship between Home and Workplace

The overall aim of the InPLACE study is to elucidate the impacts of pre- and post-COVID commuting on people and place by considering the changing spatial relationships between home and workplace. Taking a case study approach, and an island of Ireland perspective, the research examined the interplay between home, community and workplace across seven towns that experience varying levels of outcommuting and, in particular, long-duration commuting (i.e. in excess of 45 minutes each way). The study also included a focus on two towns in the State of Maryland, USA. Following an almost two-year period of proposal refinement and sourcing of funds, the InPLACE (Investigating Planning, Placemaking and Commuting) study commenced in April 2021. This was originally envisaged as a 24-month research programme, scheduled to conclude in May 2023; with delivery to take place over two-phases:

- Phase 1: April 2021 – March 2022;
- Phase 2: April 2022 – March 2023;
- Final Report: May 2023.

However, due to COVID-19 lockdowns and restrictions on travel and numbers meeting, and also taking account of community wishes around when fieldwork takes place, the roll-out of Phase 1 was delayed. As a result, Phase 1 did not conclude until September 2022. This led to a delay in the start of Phase 2 – and will likely lead to a no-cost delay to the conclusion of the project. The revised timelines for the project are as follows:

- Phase 1: April 2021 – September 2022;
- Phase 2: October 2022 – September 2023;
- Final Report: December 2023.

In funding terms, this research was made possible by research grants received from the following bodies: Office of the Planning Regulator (OPR), Local Government Management Agency (LGMA), the Department of Housing, Local Government and Heritage, Clare County Council, Cork County Council, Tomar Trust, the Department for Infrastructure NI and the Maryland Department of Transport.

The research team draws on ICLRD colleagues from Maynooth University, Ulster University, University College Dublin, Mary Immaculate College, Limerick and University of Maryland. In terms of project governance, the work programme is overseen by:

- Operational Partnership Group – involving the research team and funding agencies; and the
- Research Advisory Group – involving representatives from Translink, QUB, Grow Remote, Rural Residents Network/Rural Community Network, Wexford Development Partnership and Western Development Commission.

Taking a case study approach, Phase 1 focused on three towns:

1. Ennistymon-Lahinch, County Clare (as a low commuting/control town)
2. Newtownmountkennedy, County Wicklow
3. Dundrum, County Down.

The Interim Report, drawing on Phase 1 findings (qualitative and quantitative) was prepared in September 2022; and ratified by both the Operational Partnership Group and the Research Advisory Group in October 2022.

Phase 2 commenced in October 2022, focusing on a further four case study towns:

1. Kantuck-Banteer, County Cork
 2. Aghagallon, County Antrim
 3. Sallins, County Kildare
 4. Mountbellew-Moylough, County Galway.
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The study also includes a US dimension; with the University of Maryland securing funding from the Maryland Department of Transportation to replicate the study in two U.S. towns with less than 5,000 residents each and high levels of long distance (45+ minute) commuting. These were:

- Middletown in Frederick County, and
- North Beach in Calvert County.

By the end June 2023, the survey instrument across all case study towns had been closed, and analysis and cleaning of the dataset was underway. Interviews with key stakeholders in each town were drawing to a close; with a suite of policy-focused interviews to be undertaken in Autumn 2023 following initial review of the emerging findings and identification of the key policy issues. This will be supplemented with data from the Census '21 in Northern Ireland and Census '22 in Ireland data when published. This is expected in Qtr. 4. Valued at €268,000 (VAT exempt), it is the objective of this research programme that it will provide policy and practice recommendations to support the role of local government, among others, in place-shaping, place-making and promoting resilient places in a post-COVID world.

The Advancement of Education: Presenting Research Findings and Networking

As opportunities arise, the ICLRD hosts its own events and encourages the ICLRD partners and affiliates to present at conferences and contribute to articles. The ICLRD website also hosts a briefing paper series. The ICLRD sponsored Journal - *Borderlands: The Journal for Spatial Planning in Ireland* - offers an opportunity to publish articles on emerging topics in spatial planning and local and regional development that are relevant to cross-border cooperation.

Conferences, Seminars & Workshops

As well as organising and hosting conferences and seminars, the ICLRD was also invited to make presentations at a number of international, European and national events in 2022 and 2023. These included:

- Presentation to the North West Regional Development Group, 22 June 2023, Co-Lab, ATU Letterkenny Campus. Presentation on *ICLRD's Role in Supporting the North West Strategic Growth Partnership structures and process*.
- Workshop host and presentation at the Innovation Value Institute (IVI) Summit Workshop, Leadership of Urban Digital Innovation for Public Value, 21 June 2023, Maynooth University in partnership with the Digital Cities for Change (DC2) Programme at the University of Cambridge. Presentation on *Smarter 'Place-Making'? Regional-Local Communities of Practice Fostering Innovation*
- Discussant at the Irish Planning Institute (IPI) Planning Education Workshop, 12 June 2023, online.
- Presentation to the Symposium on the Intersection of Spatial Planning, Climate, and Social Equity, hosted by the Lincoln Institute for Land Policy, the National Center for Smart Growth at the University of Maryland, UCD and ICLRD, 7-8 June 2023 in Newman House, Dublin. Presentation on *Spatial Planning in the Irish Border Region*.
- Panel discussant at the EU Funding Conference hosted by the Irish Regions European Office, 19th April 2023, Athlone. Theme of *Connecting, Communicating and Collaborating – Irish Regions Cooperating Across the EU*.

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Symposium on the Intersection of Spatial Planning, Climate, and Social Equity

Held over two days, this international symposium recognised that 2023 was a time of significant change at the dawn of the post-COVID era. New territorial conflicts, changing technologies, climate change, and the pressing need to address social inequities pose significant challenges that current planning systems are ill-equipped to address. This Symposium on the Intersection of Spatial Planning, Climate and Social Equity, held on 7-8 June in Newman House, Dublin and led by the Lincoln Institute for Land Policy and the National Center for Smart Growth at the University of Maryland, brought together leading international academics and policy-makers to assess spatial planning policy and processes, and their intersections, in the context of these global challenges. Organised into ten sessions, the first day focused on spatial planning in Europe and the United States, and included sessions that addressed trends and disruptors, the current state of planning, new conceptual frameworks, and a closing session to integrate the day's conversations. The second day focused on planning for climate change and social equity and closed with a final integrating session.

ICLRD Webinar Series 2022

As with 2021, and again in direct response to COVID-19, and on-going restrictions in gatherings, the annual conference was substituted with a series of webinars which took place in Qtr.2 and Qtr.3 2022. The overall theme of the series was 'Post-Pandemic Planning' and included five events. The series ran from May – November 2022; with each event lasting 75minutes. The programme was as follows:

Date	Theme	LEAD
18 th May	Where Land Meets Sea: Planning Challenges and Opportunities at the Coast Recording and copy of presentations at: https://iclr.org/2022/05/06/where-land-meets-sea-planning-challenges-and-opportunities-at-the-coast/	Dr. Cormac Walsh & Dr. Heather Ritchie (UU)
15 th June	Thriving Places Post-Pandemic: The Relationship between Spatial Planning, Health and Wellbeing Recording and copy of presentations at: https://iclr.org/2022/08/04/thriving-places-post-pandemic-the-relationship-between-spatial-planning-health-and-wellbeing/	Ms. Caroline Creamer, MU/ICLRD
21 st September	Societal Resilience as a Strategic Local Capability Recording and copy of presentations at: https://iclr.org/2022/09/21/societal-resilience-as-a-strategic-local-capability-how-do-we-build-it/	Dr. Andrew McClelland, University of Manchester
19 th October	Commuting, People and Place: Emerging Perspectives from the <u>InPLACE</u> Project Recording and copy of presentations at: https://iclr.org/2022/10/19/commuting-people-and-place-emerging-perspectives-from-the-inplace-project/	Prof. Gerrit Knaap, University of Maryland
16 th November	Commuting, People and Place: Critical Reflections from Practice and Implications for Policy Recording and copy of presentations at: https://iclr.org/2022/11/17/commuting-people-and-place-critical-reflections-from-practice-and-implications-for-policy/	Dr. Bernie O'Donoghue-Hynes, Local Government Management Agency (<u>InPLACE</u> Partnership Board)

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These events continue to introduce ICLRD to a new audience of academics, policy-makers and practitioners.

Briefing Paper Series

No papers were added to the ICLRD Briefing Paper Series during this financial year:

Office of the Planning Regulator (OPR): National Planning Knowledge Group

Established in early 2019, the Office of the Planning Regulator (OPR) in Ireland convened a meeting of all planning schools across Higher Education on the island of Ireland on 12th May 2019. As a cross-border research centre with a strong profile in spatial planning matters, the ICLRD were invited to this meeting. In late 2019, the OPR established the National Planning Knowledge Group (NPKG). The ICLRD remains involved; with the Director attending meetings (with substitution provided by Board members where required). During this financial year, three meetings of the NPKG took place online:

- 3 May 2023;
- 1 February 2023; and
- 5 October 2022.

The Office of the Planning Regulator is a funder of the InPLACE project. An update on project activity was provided at each of these meetings by a member of the InPLACE Research Team.

Department of Rural and Community Development – Higher Education Institutions and Research Network

In October 2021, the ICLRD Director was nominated by Maynooth University to sit on the newly established Higher Education Institutions and Research Network as part of the role-out and policy support of the Irish Government's rural strategy, *Our Rural Future*. During this financial year, the Network met on the following dates:

- 11 October 2023;
- 23 February 2023; and
- 6 October 2022

Engagement with Government

Since its launch in October 2020, representatives of ICLRD have been engaging with the Shared Island Dialogue series. Events attended include:

- 16 June 2023: Shared Island Dialogue - Education Systems and Connecting Communities
- 5 December 2022: 2nd Shared Island Forum
- 7 October 2022: Shared Island – Shared Opportunity (organised by the National Economic and Social Council)

Ad-Hoc Group for North-South and East-West Co-operation

In June 2020, ICLRD was invited to join a 'loose' grouping of North-South / all-island bodies who have begun to meet regularly on Brexit and its implications for ongoing cooperation. The Group is being chaired by the Centre for Cross Border Studies (CCBS). The over-arching objective of the Ad-Hoc Group for North-South and East-West Cooperation is to secure the continued means to cooperate within and between these islands. Through engagement with key Government Departments and Task forces, it aims to ensure that agreements, policies or legislation developed or enacted by relevant regional/devolved and national governments and/or the European Union are conducive of the maintenance of the conditions necessary for cooperation - North/South and East/West. An immediate priority for the Ad-Hoc Group has been to seek engagement with decision-makers involved in the implementation of the Protocol on Ireland/Northern Ireland.

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As an ad-hoc group, members are free to engage when/where they feel it is relevant and take a back seat on other occasions. There are approx. 20 organisations involved at present - from Rural Community Network, Northern Ireland's Womens' Network, ICTU, Northern Ireland Environmental Link, Creative Spark, Irish Rural Link, and Co-operation Ireland.

Citizen Rural

The Director has been asked to chair the Steering Group over-seeing the Irish Research Council COALESE Funded project, *Citizen Rural – Digital Data for Participative Democracy in Remote Places*. The project's living lab is County Roscommon, and its overall objective is to consider how robust social, economic and environmental evidence bases can be established for rural geographies that do not have the same infrastructure density as urban places, and how can citizens engage with data for the co-design of strategies that contribute to the sustainable development of their localities. This is a two-year project, 2022-2024. Three meetings of the Steering Group have been held to date (October 2022, February 2023, June 2023). A national conference is planned for October 2023, which the ICLRD has agreed to co-sponsor. With the Director also helping in the design of the programme, the Citizen Rural team have identified ICLRD as a co-host of this one-day event.

Networks

The ICLRD continues to expand its collaboration with other universities, research institutions and researchers from higher education bodies such as Mary Immaculate College-University of Limerick, University College Dublin, and University of Manchester. We also expanded our joint initiatives with other organisations involved in cross-border research and activities including Co-operation Ireland. The ICLRD also continues to engage with the Europe-wide OLA (Observatory on Local Autonomy) Network; with both Ms. Caroline Creamer, Director, ICLRD (and Maynooth University) and Dr. Brendan O'Keeffe, Senior Research Associate, ICLRD acting as joint Irish contact points. In November 2015, Ms. Creamer was appointed Irish Contact Point for the EU-Funded ESPON 2020 Programme, and continues this role for the ESPON 2030 Programme. This programme relates quite closely to the work programme of the ICLRD; with a core aim of ESPON 2030 being to promote and foster a European territorial dimension in regional and local development and cooperation by providing evidence, knowledge generation and transfer and policy learning to public authorities and other policy actors at all levels.

External Engagement

Over this financial year, the ICLRD was invited to engage in a number of workshops on themes highly relevant to spatial planning and regional development policy across the island of Ireland. These included:

- 18 May 2023: Maynooth University workshop on 'Linking Research with Public Policy',
- 22 February 2023: Maynooth Workshop with Southern Regional Assembly on 'Achieving Regional Equality'
- 21 February 2023: ESPON Focus Group on 'Borders' (online)
- 18 January 2023: Galway County Council - Presentation to Ballinasloe Municipal District on 'InPLACE: Investigating Planning, Place-making and Commuting'
- 14 October 2022: Cork County Council – Presentation to Kanturk Municipal District on 'InPLACE: Investigating Planning, Place-making and Commuting'

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Peer to Peer Learning

The ICLRD attends a number of conferences over the years based on relevant themes, contributions to ICLRD's knowledge-base, and role in building the network. Conferences attended by representatives of the ICLRD over the current financial year included:

- 21-22 June 2023: IVI Summit (Maynooth University) - *Co-Creating the Digital World; beyond 2027*
- 14-15 June 2023: ESPON Seminar - Territorial perspective of green industrialisation
- 8 March 2023: OECD - *Rural-urban partnerships: a key tool for recovery*
- 22 February 2023: Book Launch – *Income Distribution and Redistribution in Ireland – A Geographical Exploration*, Prof. Jim Walsh, Hosted by Maynooth University Social Sciences Institute, Maynooth University.
- 8 February 2023: GoGreenRoutes - *Near Nature: Green Space and Environmental Justice*,
- 7-9 December 2022: ESPON Seminar - *Entrepreneurial regional governance*
- 15 November 2022: Co-operation Ireland (online) - All-Island Local Authority Forum Climate Summit
- 29 September 2022: Centre for Cross Border Studies 23rd Annual Conference - *Commitment, Resilience and Perseverance: New challenges and approaches to cross-border cooperation, mobility and relations.*
- 28-30 September 2022: 13th OECD Rural Development Conference - *Building Sustainable, Resilient and Thriving Rural Places*
- 28 September 2022: ESPON Seminar - *20 years of ESPON*
- 8 September 2022: Regional Studies Association Annual Conference, Maynooth University.

The ICLRD continues to explore opportunities to collaborate with other cross-border/all-island networks.

Interview Panels

During this current financial year, the ICLRD Director was invited to sit on the following interview panels:

- Donegal County Council – Interviewer for Executive Planner Panel
 - Interviews: 8, 10 and 22 May 2023.
- Maynooth University – Interviewer for Edward M. Kennedy Institute Research Fellow Position
 - Interviews: 15 November 2022.
- Maynooth University – Interviewer for MU/CONFIRM Research Fellow Position
 - Interviews: 30 September 2022.

Leadership Training

Between October 2022 and August 2023, the Director completed the Aurora Leadership Programme in Maynooth University. Aurora is a leadership programme developed to address the under-representation of women in senior leadership posts in Irish and UK Higher Education Institutions and is targeted at women in academic and professional services roles across all academic disciplines and throughout central university services.

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Technical Assistance and Support

North West Gateway Initiative

From December 2021 to August 2022, the ICLRD continued to provide expert mentoring of the NWRDG and Senior Council Staff, and liaise with senior government representatives from the North West Strategic Growth Partnership. Valued at Stg £24,916 (excl. VAT), this work programme included working in partnership with the NSMC Joint Secretariat to advance the priorities for the region as laid out in the North West City Region Ireland/Northern Ireland Statement of Regional Priorities (May 2021) through thematic discussions. Relations with the Shared Island Unit were further nurtured; and strategic supports were provided to both Councils on joint applications to the Shared Island Local Government Co-operation initiative.

Building on this, and other support services that have been in place since 2015, Donegal County Council and Derry City and Strabane District Council – with Derry City and Strabane District Council as the lead - awarded a seven-month contract to the ICLRD. Covering the period September 2022-March 2023, this contract covered a package of strategic supports reflecting the evolving processes and structures now dominating the growth and development of the North West, and the key role of the Councils within this. The contract, valued at Stg £26,216 (excl. VAT), supported the Councils in advancing the programme of works surrounding the North West City Region under the three pillars, and ongoing liaison with senior government representatives from the North West Strategic Growth Partnership (NWSGP) – both in advance of and following the December meeting of the NWSGP. This included ongoing collaborations with the NSMC Joint Secretariat in advancing the priorities of the region through both scheduling of, and facilitation of discussions at, thematic workshops on key priority themes, namely:

- 27 February 2023: Higher and Further Education; and
- 16 September 2022; Economy.

The NESR research, Exploring Shared Opportunities in the North West: Findings from Focus Groups, (Report No. 26) was launched – providing a place-based inquiry of the North West experience of co-operation, the barriers and the enablers. The focus was on the lived experience of people in the border areas, with the aim of exploring two integrated thematic issues – sustainability and connectivity. The report is available here:

<https://www.nesc.ie/publications/exploring-shared-opportunities-in-the-north-west-findings-from-focus-groups/>

Discussions continued with the North West Planners Forum on advancing the spatial strategy for the metropolitan area. The Co-Design team was re-activated to progress the priorities of the region; and a short reflective paper on the NWSGP – Process, Methodology and Learning was drafted at the behest of the Co-Design Team for circulation to wider government. The paper summarises the context, rationale and significance of the North West Strategic Growth Partnership (NWSGP) model as a best practice example of interjurisdictional territorial co-operation and an important instrument for the facilitation of thematic and institutional co-operation on the Ireland/Northern Ireland border. Other key elements of the work programme under this contract included (not exhaustive):

- Convening and facilitating the NW Planners Forum;
 - Continued advocacy for key infrastructural improvements across the North West City Region;
 - Exploring opportunities for policy and project alignment with the principles of the EU Green Deal;
 - Convening and facilitation of a Green Transformation Working Group and building on existing green infrastructure investments as the region positions itself as a living lab for green transformation/growth;
 - Continued strategic support relating to the securing of funds (including NWRDF) associated with the regional growth process;
 - Convening and facilitation of a Climate Change Working Group; and
 - Provision of capacity building and support in relation to progression of the regional climate adaptation and regional energy security strategies.
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In April 2023, the Councils' awarded the ICLRD with a further twelve months contract (April 2023 – March 2024). Under this programme, valued at Stg £51,284 (excl. VAT), the ICLRD will continue to support Derry City and Strabane District Council and Donegal County Council – together with other national and regional stakeholders – in advancing the new structures and processes for collaborative working around identified shared key priority areas in the North West City Region (NWCR). Under this programme, key activities will include:

- On-going supports to senior management on an advisory and consultative basis, provision of continued capacity building for the regional development process, with a strong emphasis being placed on developing the City Region, and associated skills base required to drive and facilitate it within and across the institutions who are stakeholders to the regional growth process;
- Continued advocacy for key infrastructural improvements across the North West City Region; feeding into, as relevant, policies relating to economic development, sustainable tourism, heritage management/ conservation, green economy, climate adaptation, etc. This will include opportunities to explore the potential for policy and project alignment with overall EU Cohesion Policy.
- On-going facilitation, advocacy and strategic liaison with key Governmental stakeholders relating to the growth and development of the City Region through the NWSGP process incl. one-on-one briefings, awareness-raising of the international development methodology which underlies the North West project and why it is important not only in East/West and North/South but also in European and global terms, programme development and the ongoing animation of collaborative multi-stakeholder processes;
- Working in partnership with the NSMC Joint Secretariat, via Thematic Discussions, to advance the priorities for the region as laid out in the North West City Region Ireland/Northern Ireland Statement of Regional Priorities (May 2021); through on-going liaison and development supports, in areas such as economy, health, tourism, higher education, etc. This has included, to date:
 - 15 May 2023: Thematic Workshop – Health; and
 - 28 April 2023: Thematic Workshop – Tourism.
- Continued strategic liaison with members of the NWRDG in the development and nurturing of EU networks, and the promotion of the NWCR as a strong urban functional Euro-region;
- On-going engagement and support to Council-to-Council officer networks and initiatives, including the NW Planners Forum, staff involved in wider the Green Transformation, and economy and investment cooperation, with a particular emphasis on progressing their identified priorities;
- Continued strategic support on the issue of Higher Education and skills, research and innovation and the Cross-Border FE HE Cluster for the North West City Region in light of recent thematic workshop of higher and further education held with NSMC Joint Secretariat;
- As appropriate, supports to project teams working on PEACE PLUS applications where the focus is commensurate with regional growth priorities and the region's ambition;
- Engagement with the Department of Housing Local Government and Heritage on the first revision of the National Planning Framework;
- Ongoing supports to the work of the reconvened Core Co-Design Team incl. the Council CEOs, NSMC Joint Secretaries/TEO/DFAT, and Department of Foreign Affairs;

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Year ended 31 July 2023

Building Shared Innovation Ecosystems

In support of the North West Cross-Border Further Education-Higher Education Cluster, the ICLRD worked closely with Atlantic Technological University (ATU) and UU on the development of a position paper on 'Building Shared Innovation Ecosystems'. This desk-based research over April-May 2023 considered the role of HEIs in repositioning regions in economic and sustainable development terms, and improving the competitiveness of locations. The paper contends that HEIs institutions are central to shaping and/or contributing to regional innovation and building innovation eco-systems, knowledge-production and labour market up-skilling, attracting and retaining highly-skilled academics/researchers – provided they operate to a level playing field. This includes being enabled to attract 'star' academics at professorship scale and in turn, attract and retain high quality researchers and funding. The paper was submitted to ATU in May 2023.

PALS Ireland

Discussions continue in exploring options to pilot a PALS Programme in Ireland.

AILG – The 21st Century Councillor in Ireland

As part of wider discussions being held with Maynooth University, the ICLRD is part of a research funding proposal being co-designed with the Association of Irish Local Government (AILG) on the role of the councillor in the 21st Century. This is part of a two-year strategic alliance between AILG and MU on the research, training and advocacy needs of the AILG members over the short to medium term. Valued at €34,987 (excl. VAT), this research considers a range of contextual issues that are reshaping local government, examines the roles that councillors are playing, or recognise that they will need to be playing, within their organisations and localities, and it explores a number of challenges, as follows, all of which are pertinent to contemporary local government in Ireland. The research will contribute to a better understanding of the training needs and capacity building supports required by Ireland's 949 elected officials. This project commenced in May 2021; and during this financial year, the international literature review and fieldwork was concluded. This included 500 survey responses (out of 949 councillors – a 53% response rate), and approx. 48 interviews and 6 focus groups. The datasets are currently being cleaned and coded, and drafting of the final report will commence in Qtr. 3, 2023. It is intended that the final report will be concluded by Qtr. 4, 2023.

Southern Regional Assembly – Smart Region Definition and Framework to Facilitate Smart Cities Driving a Smart Region

The ICLRD is part of a wider Maynooth University Team that has been commissioned by the Southern Regional Assembly in March 2021 to assist them in the development of a Smart Region Framework that capitalises on the smart city and smart town/village initiatives already underway. Valued at €21,576 excl. VAT, this programme involved three work packages:

- Work Package (WP) 1 – Smart Region Consultation
- Work Package (WP) 2 – Smart Regions Good Practice Research
- Work Package (WP) 3 – A Framework Report to Assist Stakeholder Initiatives in Pursuit of a Smart Region.

The work programme concluded in July 2022, with the development of three reports:

- Report 1: Towards a Smart Southern Region: Smart Region Consultation
- Report 2: Towards a Smart Southern Region: International Approaches to, and Good Practice in, the development of Smart Regions
- Report 3: Towards a Smart Southern Region: Smart Region Maturity Framework for the Southern Region

The reports were formally launched on the 18th January 2023 via an online webinar organised by the Southern Regional Assembly. Details here: <https://ssrlaunch2023.vfairs.com/>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Copies of the reports are available on the ICLRD website –

<https://iclrld.org/2023/04/22/report-series-informing-development-of-smart-southern-region-launched/> - and the reports now form part of the Southern Regional Assembly's wider initiative on the 'Smart Southern Region'.

European Parliament – The Impact of Brexit on the Development of Irish Regions and their Cross-Border Cooperation.

In September 2022, the ICLRD Director was invited to develop a research paper on behalf of the European Parliament Committee on Regional Development (REGI) focusing on 'The Impact of Brexit on the Development of Irish Regions and their Cross-Border Cooperation'. The Director invited Prof. Katy Hayward of Queens University Belfast, a leading expert on Brexit, to co-author the report. Valued at €13,000, the overall purpose of this report is to explore the impact of Brexit on the development of Irish regions and their cross-border cooperation, recognising that cross-border cooperation on the island of Ireland is no longer primarily covered by common EU single market membership but is facilitated by a complex arena of legal agreements and policy arenas. Its focus, like many studies on Brexit, is not confined to the Irish border region but to the whole of Ireland, encompassing the three Regional Assembly areas – Northern and Western Regional Assembly (NWRA), Eastern and Midlands Regional Assembly (EMRA) and Southern Regional Assembly (SRA) – two of which directly share a border with Northern Ireland. A draft report was submitted to the European Parliament in March 2023; and following detailed feedback, a final report was submitted in May 2023. The report is available to download at:

Main Report:

[https://www.europarl.europa.eu/RegData/etudes/STUD/2023/733127/IPOL_STU\(2023\)733127_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2023/733127/IPOL_STU(2023)733127_EN.pdf)

Summary:

[https://www.europarl.europa.eu/RegData/etudes/STUD/2023/733127/IPOL_STU\(2023\)733127\(SUM01\)_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2023/733127/IPOL_STU(2023)733127(SUM01)_EN.pdf)

Cross Border Emergency Management Group – A Shared Island Proposal

In April 2023, the ICLRD in partnership with Monaghan County Council/Monaghan County Fire Service and the Cross Border Emergency Management Group, secured funding under the cross-border shared island research-funded programme – All Island Disaster Risk Reduction Research Programme, administered by the Department of Defence, Office of Emergency Planning. The programme focus is on Public Safety Messaging in Border Communities as part of the Shared Island Unit's 'All-Island Resilience' Programme. Running from April 2023 – March 2024, and using two test-case sites (one located in Northern Ireland and one in Ireland), the research considers:

- a) How public safety messaging is currently delivered (digital, hard copy, social media, etc.) and to what extent this differs on either side of the border;
- b) How public safety messaging is currently understood by different parts of the community (in terms of age, gender, and ability); and
- c) How this messaging could be improved through a co-creation process involving citizen panels.

To date, the research team have been working with the Cross Border Emergency Management Group (CBEMG) on the identification of the two case study sites (namely Clones, County Monaghan and Lisnaskea, County Fermanagh), and building a database of current messaging platforms used (both in terms of context and content). A series of focus groups are planned for September/October 2023 – having been deferred following a traffic road accident in Clones in August. The value of this contract is €24,390 excl. of VAT.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Financial review

For the year ended 31 July 2023, income is £116,795 (2022: £133,823) a decrease of £17,028. Expenditure for the year ended 31 July 2023 is £140,264 (2022: £117,840) an increase of £22,424 largely due to research expenditure.

Reserves Policy

The charity's reserve policy is to retain a level of free reserves which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has minimal free reserves of £32,012 and the charity's reserves policy is reviewed annually. Its reserves policy is that funds are to be expended within 18 months, which the Executive Committee members consider appropriate to the charity's circumstances and the timing of funding and expenditure. The charity's free reserves are total funds, excluding restricted funds. The Executive Committee are satisfied with the year-end financial position and with the prospects for 2023-2024 which matches the needs of the organisation both at the current time and in the foreseeable future.

The charity monitors its income, expenditure and obligations on a quarterly basis and requests sufficient funds from its primary funders to cover its obligations. Activities are programmed to match expected funding levels on an annual basis.

From 1 August 2020, the ICLRD has been using Xero accounts software.

Risk Management

The Executive Committee have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity and are satisfied that systems are in place to mitigate any exposure to those risks.

Annual Monitoring Returns

As of May 2020, the ICLRD is required to file Annual Monitoring Returns to The Charity Commission for Northern Ireland. The ICLRD filed its fourth return in May relating to the audit period 1 August 2021-31 July 2022.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Plans for future periods

The focus of activities for the next audit period (August 2023 to July 2024) is on

- the sourcing of funds for the year in question as well as the period 2024-2027,
- nurturing new partnership arrangements with the National Centre for Smart Growth Research and Education (University of Maryland), with discussions well advanced on a new MOU;
- advancing a potential new partnership with TU Dublin;
- building on the success of the webinar series held in place of an annual conference during 2021 and 2022 in light of COVID-19 and ongoing public health restrictions as a staple of the ICLRD offering, and returning to hosting of in-person events including an annual conference; and
- the continued support to the North West City Region, with a key focus on facilitating the North West Strategic Growth Partnership (NWSGP) and engaging with strategic regional and national stakeholders as appropriate in support of the three regional growth pillars.

The Centre aims to undertake a number of events on topical issues in order to keep ICLRD active in the policy-praxis space of spatial planning and local and regional development.

The ICLRD management, including both the Executive and Advisory Boards, will continue to review the Centre – in terms of its structures, operations and funding model. The review will cover such issues as how the ICLRD can/will respond to emerging trends, feed into policy across both jurisdictions, and strengthen the organisational structure.

In funding terms, the objective is to diversify the Centre's sources of funding – with particular attention to be paid to supporting local government programmes and change management processes. This includes exploring opportunities under the EU Cohesion Programme 2021-2027 and Ireland-US funds. The implications of Brexit on the Centre's ability – or not – to avail of opportunities under the former will be kept under constant review by the Board.

ICLRD Event Series 2023-2024

The ICLRD will hold further events in 2023/24 – focusing both on ICLRD research and topical policy issues.

Networking

- *Supporting the North West:* Under the current contract with Derry City and Strabane District Council, the ICLRD will be working with the councils and a number of key Central Government Departments in devising new operational structures for the North West under three key pillars of operation: a) Regional Economic Growth and Investment; b) Regional Physical & Environmental Development; and c) Regional Social and Community Cohesion and Well-Being. Supports will continue to be provided to the NW Planners Forum and ongoing collaborations with the NSMC in supporting thematic workshop discussions – and associated follow-on actions - which in turn will feed into future work programmes.
- *Ad-Hoc Group for North-South and East-West Co-operation:* The ICLRD will continue to support the workings of the Ad-Hoc Group, engaging as relevant to ICLRD's core interests.
- *Peace and Reconciliation - Fostering Collaborative Action:* The ICLRD will continue to explore the linkages between peace and reconciliation and local and regional development with a particular focus on identifying key stakeholders interested in looking at the contribution of local and regional development to the peace process.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Plans for future periods *(continued)*

Publications

- Submissions are being sought for new briefing papers as part of the series.
- Following completion of the InPLACE Phase 1/Project Interim Report in September 2022, the research team are currently identifying further articles to be published, both during the timeframe of this programme and upon its completion – including potential peer-reviewed journal articles.

Maynooth University Business Plan and Ulster University Supports

The ICLRD is currently in its second joint three-year Business Plan arrangement with Maynooth University and Ulster University. This is quite common practice for niche research centres across academia. The first Business Plan covered the period (2018-2021); with the current arrangement covering the period 2021- 2024. The Plan represents a financial commitment of €30,000 per annum for three years; with both universities agreeing to contribute 50% of the 30k pa required to underwrite the Business Plan. In return, the ICLRD Executive Board commit to securing external funding to underpin a sustainable business model.

Responding to COVID-19

In May 2020, at the first ICLRD Executive Board meeting held since COVID-19 disrupted normal working practices in March, the Trustees deemed it necessary that the potential impacts of the global pandemic should be added to the Centre's Risk Register. This has been reviewed at every subsequent Board meeting. With ICLRD having no fixed assets, pensions assets or investments, the impact on the Centre's financial statements has been minimal.

In order to protect members of the ICLRD research community, the Trustees moved quickly to reflect the home-working policies of the core University partners, and to move all meetings (incl. Executive Board meetings), events and fieldwork on-line. Researchers were encouraged to postpone foreign travel. As schools and childcare services entered phases of lockdown intermittently, the Trustees supported flexible working hours; recognising that a number of the researchers needed to balance work with childcare and home-schooling. The Chair scheduled bi-monthly meetings with the Director to review projects, tender opportunities, charity financials, etc. and check-in on the welfare of the research community. These meetings are now a permanent feature of ICLRD's governance structures.

The ICLRD is a small, niche research centre whose operating model has always been agile, adaptable to changing circumstances and accommodating of clients changing needs. This operational model has assisted the ICLRD greatly in dealing with the disruptions resulting from COVID-19. During 2022/23, the ICLRD has continued to support its researchers in remote working to the extent that is required under ongoing public health guidance and in line with the core university partner guidelines. As restrictions have, and continue to, ease, the ICLRD is shifting to a hybrid model of both in-person and on-line activities – particularly in relation to meetings and fieldwork.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

Plans for future periods *(continued)*

Funding

The ICLRD continues to scope the potential for core funding from a range of agencies - ranging from central government departments, especially those involved in cross-border cooperation and the reform of public administration in Northern Ireland and Ireland, philanthropic bodies, and funding agencies. The ICLRD will also examine the opportunities to develop proposals for the new round of EU funding programmes (2021-2027) – PEACE PLUS, INTERREG, ESPON, etc. - and explore funding opportunities among various Government Departments (Department of Foreign Affairs 'Reconciliation Fund', Shared Island Funds) and other foundations.

Applications submitted over the past three months / or in train include:

- *All Island Spatial Knowledge Hub*: The ICLRD together with AIRO have been meeting with a number of regional and national stakeholders on the possibility of pulling together a funding consortium to support the development of the All Ireland Spatial Knowledge Hub – building on the emerging results from Census 21 (NI) and Census 22 (RoI). A written proposal has been developed to share with interested parties. Progressing this proposal is dependent on restoration of powers to Northern Ireland and greater certainty emerging around Government budgets.
- In December 2022, the Department of An Taoiseach announced that a new call under the HEA North South Research Fund (a Shared Island Unit Initiative) will be issued in 2023. As of July 2023, this call had not yet been opened. The ICLRD has pulled together a working group to in anticipation of this call advancing before end 2023.

The ICLRD's strong reputation in delivering its Executive Training and Animation programmes offers opportunities to provide this training on a fee basis and with funding from various sources.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2023

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 22 April 2024 and signed on behalf of the board of trustees by:



Prof L Maguire
Trustee

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Annual return

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development

Year ended 31 July 2023

Opinion

We have audited the financial statements of The International Centre for Local and Regional Development (the 'charity') for the year ended 31 July 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2023

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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2023

As part of an audit in accordance with ISAs (UK), 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 trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 charity 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 International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2023

Respective responsibilities of directors and auditor

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. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 2 to the financial statements.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

22 April 2024

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Accounts

COMPANY REGISTRATION NUMBER: NI 060144
CHARITY REGISTRATION NUMBER: 104019

**The International Centre for Local and Regional
Development**

Company Limited by Guarantee

Financial Statements

31 July 2022

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The International Centre for Local and Regional Development

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2022

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The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name	The International Centre for Local and Regional Development
Charity registration number	104019
Company registration number	NI 060144
Principal office and registered office	Belfast School of Architecture & Built Environment Ulster University Jordanstown Campus Newtownabbey BT37 0QB Antrim

The trustees

Ms J Pyper	(Resigned 15 July 2022)
Mr D McSorley	(Resigned 24 February 2023)
Prof G Knapp	
Ms M MacIntyre	
Prof L Maguire	
Prof B Donnellan	
Mr P Maguire	
Ms F McCandless	(Appointed 7 March 2023)

Company secretary Ms Caroline Creamer

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Solicitors Elliot Duffy Garrett
Royston House
34 Upper Queen Street
Belfast
BT1 6FD

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Structure, governance and management

Status and Administration

The International Centre for Local and Regional Development (ICLRD) is an incorporated charity which was incorporated on the 11 July 2006. Details of the registered office, Executive Committee members and advisers and other relevant information are given on page 1.

The International Centre for Local and Regional Development is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company officially registered with The Charity Commission for Northern Ireland in November 2017 – Northern Ireland Charity Number NIC104019.

Organisation

The ICLRD is a North-South-US partnership established in 2006 to explore and expand the contribution that planning and the development of physical, social and economic infrastructures can make to improve the lives of people on the island of Ireland and elsewhere. The partner institutions include: the Maynooth University Social Sciences Institute (incorporating the National Institute for Regional and Spatial Analysis (NIRSA)) at Maynooth University; the Belfast School of Architecture and the Built Environment at Ulster University; and the National Centre for Smart Growth Research and Education, University of Maryland.

Each of the current partners brings together complementary expertise and networks on both a North-South and East-West basis - creating a unique, all-island and international centre. The ICLRD continues to expand its collaboration with other institutions and has established working relationships with individual faculty and researchers from universities and research institutions including: Mary Immaculate College-University of Limerick, University College Dublin, and the University of Manchester. The ICLRD is very open to involving other academics and research institutions in its activities. The ICLRD continues to work closely with other organisations involved in cross-border research and activities including the local authority-led cross-border networks.

The current Executive Committee Members are fully briefed on the ICLRD's mission and activities and, on joining the Committee were advised of their legal responsibilities as outlined in the current Articles and Memorandum of Association (including requirements in regard to the code of conduct and conflict of interest).

The Executive Committee Members have ultimate legal and financial responsibility for the affairs of the ICLRD, although the management of the organisation is generally delegated to the staff, through the Executive Officer. Since May 2014, this responsibility lies with the Director, Caroline Creamer. The Executive Committee meets on a quarterly basis - or more frequently as and when required.

The Executive Committee Members are accountable for the activities of the ICLRD. They provide direction and leadership, oversee the ICLRD's finances, and approve projects. The Executive Officer coordinates these activities.

The number of Executive Committee Members currently on the Board of ICLRD is 7, but the Board may from time to time register an increase or decrease in Executive Members.

The current 7 Executive Committee Members include an independent chair, three independent Non-Executive Directors, and representatives appointed/nominated by each of the institutions that are 'core partners' of the ICLRD and who are also subscribers to the Memorandum of Association:

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- (a) Maynooth University;
- (b) Ulster University; and
- (c) University of Maryland.

The post of Vice-Chair is currently vacant, with the Board deciding in 2022 not to fill this position. Rather, where the Chair is unable to attend a Board meeting, the Trustee from the host institute will stand in as 'Acting Chair'.

Additional Non-Executive Committee Members from private and non-profit bodies, with an interest in the ICLRD's activities, may be invited to join the Board in the future. The Executive Committee Members may, from time to time and at any resolution of the Board at their absolute discretion, make such regulations as they see fit relating to the Executive Committee Membership of the ICLRD. Committee Members may also, from time to time and at any time by like resolution at their discretion, alter such regulations to such an extent and in such manner as the Executive Committee Members shall see fit.

The Executive Board is supported in its activities by an Independent Advisory Board. The Advisory Board will provide a link with institutions and individuals in the academic world, government, non-governmental organisations and the private sector on both sides of the Atlantic. In 2019, discussions commenced at Executive Board level on re-defining the function of the Advisory Board to ensure it better met the needs of the Board and Director in guiding and informing the Centre's future direction. New Terms of Reference were devised, and invitations were issued to potential new membership from the island of Ireland, U.K. and U.S. (identified because of their expertise in a range of spatial planning domains). The inaugural meeting of the newly constituted Board, which will be co-chaired by Mr. Pádraig Maguire, Senior Planner, Meath County Council (member of the Executive Board) and Prof. Peter Roberts, Chairperson of Northern Ireland Housing Executive (NIHE), took place on 2nd September 2021.

Further meetings have been held on

- 14th September 2022;
- 4th May 2022;
- 1st February 2022.

In July 2017, the inaugural meeting of the ICLRD Research Forum was held in Belfast. This Forum was independently chaired by Prof. Deborah Peel, Emeritus Professor, University of Dundee until July 2020. The purpose of this Forum is to provide the research network with a structure through which they can inform future work programmes and funding applications, while also creating a space in which they can identify common interests and opportunities for organising shared events and jointly penning research articles. In November 2022, Prof. Diana Fitzsimons was appointed as Independent Chair and the Research Forum met on-line, for the first time since COVID pandemic, on 9th February 2023.

To strengthen the relationship between the three operational levels of the ICLRD - namely, Executive Board, Advisory Forum and Research Forum - the Executive Board has sanctioned that:

- The Chair of the Research Forum will hold a seat on the Advisory Forum;
- A Co-Chair of the Advisory Board (where not already an Executive Board member) will attend the Executive Board meetings in an 'observer' capacity.

In support of the day-to-day operations of the programme, the following procedures/manuals were put in place and/or updated during this financial year:

- ICLRD Financial Administration and Management (updated February 2023);
 - ICLRD Fraud Policy (approved January 2019, and reviewed annually);
 - ICLRD GDPR and Privacy Statement (approved August 2019, and reviewed annually);
 - ICLRD Risk Register (standing item); and
 - ICLRD Register of Interests (standing item – with annual review every August; thus aligning with
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ICLRD's financial year).

During the course of this financial year, the Executive Board met on five occasions:

- 22 June 2022;
- 13 April 2022 (also the AGM);
- 16 February 2022;
- 10 November 2021; and
- 8 September 2021.

Objectives and activities

Objectives

The ICLRD has a specific role to play in contributing to the social, economic and territorial cohesion of the island of Ireland through:

- Addressing information gaps and providing new insights through independent joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development issues (e.g. governance and cross-border collaborations, community development, economic development, tourism, renewables and the green economy, the environment, service provision, etc.);
- Improving the capacity of communities and local, regional and national government representatives and officials to engage in mutually beneficial cross-border cooperation through capacity building/animation programmes;
- Assisting local governments and communities in translating policy into 'on the ground' action;
- Acting as a catalyst and conduit to bring relevant public and private actors, North and South, together to work on common goals; and
- Promoting international cooperation and exchanges.

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Objectives and activities *(continued)*

Mission Statement - Public benefit

The public benefit of the ICLRD is in the advancement of practical cooperation and mutual understanding between both jurisdictions on the island of Ireland by bridging the policy-practitioner divide and pursuing increased cooperation and capacity among regional and local authorities in spatial planning, economic development, regeneration and conflict resolution and reconciliation on the island of Ireland. This is achieved through the advancement of education via action research, the provision of training, capacity-building and animation programmes, and the holding of consultation events on emerging policies and directives.

The ICLRD researches and promotes cooperation in the areas of spatial planning, regional development, government and governance, sustainable development, community development, professional education, climate change, environmental management and protection.

The ICLRD is focused on building the capacity of regional and local authorities to manage spatial planning on the island of Ireland as a whole. The ICLRD provides independent, joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development. The Centre plays a proactive role in peace and reconciliation on the island by bringing together policy-makers, practitioners and academics, North and South, to work on common goals in the areas of coordinated spatial planning and social and economic development at local, regional and national levels. It does this through research, policy advice and publications; professional education and capacity building programmes that assist local governments and communities to translate policy into 'on the ground' action; and active outreach and networking that includes conferences, workshops and international cooperation and exchanges to identify best practices.

Stimulating economic growth and improving the living conditions to alleviate and prevent social conflict is at the heart of the Centre's mission. The ICLRD is focused on building the capacity of regional and local authorities, development agencies, cross-border networks and community and voluntary organisations to identify strategic areas of cooperation.

Through its research and professional education programmes, the ICLRD works with policy-makers and local leaders to improve the environments in which people in Ireland, North and South, live and work, with particular emphasis on the needs of marginalised and divided communities. It combines the promotion of regional planning and development as a tool for competitiveness with local planning and development as a way to remedy the continuing problems of social disadvantage.

The ICLRD brings together an interdisciplinary partnership of academics, practitioners and senior policy-makers in the areas of regional and community planning, cross-border cooperation, governance, community and economic development and mapping analysis. It draws upon the expertise of Maynooth University, Ulster University, and the University of Maryland to tackle the challenges facing Ireland, North and South. It provides a model for others to follow: a prestigious cross-jurisdictional research and development Centre that draws upon the intellectual capital of third-level institutions and research centres at home and abroad to deal with key social, economic and environmental issues facing the island of Ireland - and countries in Europe and further afield that want to learn from Ireland.

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Objectives and activities *(continued)*

Target

Each year the ICLRD seeks to undertake action research that contributes to the advancement of education by fostering and building an understanding of the complex all-island and cross-border dynamics and drivers of change in cross-jurisdiction cities, towns and rural areas. Our conferences, technical workshops and participation in networks provide policy and operational linkages between central and local policy-makers and among officials and practitioners. Finally, our executive training programmes help local officials acquire the skills and the cutting-edge tools for effective planning and management in a challenging context. Since its inception, the ICLRD has organised its work around three spatial scales: EU and all-island; sub-regional which includes cross-border; and local.

Through its activities the ICLRD is facilitating forums to foster the exchange of experience and best practices. It is also supporting joint North-South cooperation in inter-regional, including cross-border, initiatives along the lines encouraged by the EU and its structural funds.

Principal activities

The ICLRD uses a variety of strategies to undertake its work, including:

- Engaging in action research with local governments, communities and central agencies that contributes to the practical understanding of the complex inter-jurisdictional and cross-border dynamics and drivers of change;
- Undertaking case study research to evaluate and develop good practice models;
- Publishing identified good practices and strategic policy advice;
- Hosting workshops and fora on key themes, as well as the development and delivery of training modules;
- Acting as a catalyst and facilitating community groups and local governments in the identification and roll-out of local development initiatives; and
- Providing sustained strategic cooperation, rather than 'one-off' projects, among academic institutions, the private sector and public authorities.

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Achievements and performance

The ICLRD partners worked on the following major projects in the period of this audit:

Applied Research Activities

During this audit period, the vast majority of the Centre's work programme was dedicated to technical assistance projects (as outlined below). In terms of research activities, the ICLRD continued to actively promote the Centre's research findings at every available opportunity and source new funded programmes of activity.

One such significant applied-research commission undertaken during this reporting period was as follows:

InPLACE: The Changing Spatial Relationship between Home and Workplace

In early January 2019, the ICLRD were contacted by a GP in Wicklow airing concerns around the impact of commuting on his patients, their families and the community at large. Following a number of follow-on conversations, a draft proposal was developed over 2019, and in early 2020 was further amended and revised to take account of the disruptions to commuting patterns resulting from COVID-19, and the potential longer-term impacts of this for commuting trends and office working. In February 2020, the ICLRD took the proposal to the Office of the Planning Regulator for review and invited them to be a partner. In July 2020, the OPR confirmed that with further amendments to the proposal they would become a partner to this proposed 24-month research programme and commit financial resources to the delivery of the programme. Through the National Planning Knowledge Group, contact was made with a number of other potential funders which in turn led to the Local Government Management Agency (LGMA), the Department of Housing, Local Government and Heritage and Clare County Council agreeing to be funding partners. By end 2021, the Department for infrastructure NI also came on board as a partner, supporting two case studies in Northern Ireland. With monies secured, Phase 1 of InPLACE launched in April 2021. Taking a case study approach, this initial phase will focus on three towns:

- Ennistymon-Lahinch, Co. Clare (as a low commuting/control town)
- Newtownmountkennedy, Co. Wicklow
- Dundrum, Co. Down.

This Phase was to be rolled out over 12 months (April 2021-March 2022); and was to include the selection of four further towns for investigation during Phase 2. However, due to COVID-19 lockdowns and restrictions on travel and numbers meeting, and also taking account of community wishes around when fieldwork takes place, the roll-out of Phase 1 was delayed. As a result, Phase 1 did not conclude until September 2022. This led to a delay in the start of Phase 2 - and will likely lead to a no-cost delay to the conclusion of the project. While the Interim Report for Phase 1 was being developed over the Summer, the research team worked closely with the LGMA to identify case study areas for Phase 2.

The study now includes a US dimension; with the University of Maryland securing funding from the Maryland Department of Transportation to replicate the study in two U.S. towns with less than 5,000 residents each and high levels of long distance (45+ minute) commuting. These were:

- Middletown in Frederick County, and
- North Beach in Calvert County.

The research team draws on ICLRD colleagues from Maynooth University, Ulster University,

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University College Dublin, Mary Immaculate College, Limerick and University of Maryland. In terms of project governance, the work programme is overseen by:

- Operational Partnership Group - involving the research team and funding agencies;
- Research Advisory Group - involving representatives from Translink, QUB, Grow Remote, Rural Residents Network/Rural Community Network, Wexford Development Partnership and Western Development Commission.

It is the objective of this research programme that it will provide policy and practice recommendations to support the role of local government, among others, in place-shaping, place-making and promoting resilient places in a post-COVID world.

The Advancement of Education: Presenting Research Findings and Networking

As opportunities arise, the ICLRD hosts its own events and encourages the ICLRD partners and affiliates to present at conferences and contribute to articles. The ICLRD website also hosts a briefing paper series. The ICLRD sponsored Journal - *Borderlands: The Journal for Spatial Planning in Ireland* - offers an opportunity to publish articles on emerging topics in spatial planning and local and regional development that are relevant to cross-border cooperation.

Conferences, Seminars & Workshops

As well as organising and hosting conferences and seminars, the ICLRD was also invited to make presentations at a number of national events in 2021 and 2022. These included:

- Keynote address by ICLRD Director at the CES Implementation Network of Ireland and Northern Ireland - based on NESC research report, *Long-term Resilient and Sustainable Cities A Scoping Paper* – on 11th November 2021. This webinar focusing on implementing resilient and sustainable places and the importance of adopting a place-based approach.
- Presentation by ICLRD Director to the 'Talking Towns' seminar series hosted by the UCD Centre for Irish Towns – focused on *The Border and Irish Towns* – on 3rd March 2022.
- Conference session dedicated to the InPLACE project as part of the Conference for Irish Geographers (CIG) held in University of Limerick from 18-20 May 2022. Session took place on 20th May, with presentations from Dr. Karen Keaveney, Dr. Gavan Rafferty and Prof. Des McCafferty.
- Presentation to 'Rural Voices' webinar series on the InPLACE research programme. This was co-delivered by Ms. Caroline Creamer and Dr. Karen Keaveney on 25th May 2022. Recording available at: <https://www.youtube.com/watch?v=VWjBFrokoSw>

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ICLRD Webinar Series 2022

As with 2021, and again in direct response to COVID-19, and on-going restrictions in gatherings, the annual conference was substituted with a series of webinars which took place in Qtr.2 and Qtr.3 2022. The overall theme of the series was 'Post-Pandemic Planning' and included five events. The series ran from May - November 2022; with each event lasting 75minutes. The programme was as follows:

Date	Theme	LEAD
18 th May	Where Land Meets Sea: Planning Challenges and Opportunities at the Coast Recording and copy of presentations at: https://iclrd.org/2022/05/06/where-land-meets-sea-planning-challenges-and-opportunities-at-the-coast/	Dr. Cormac Walsh & Dr. Heather Ritchie (UU)
15 th June	Thriving Places Post-Pandemic: The Relationship between Spatial Planning, Health and Wellbeing Recording and copy of presentations at: https://iclrd.org/2022/08/04/thriving-places-post-pandemic-the-relationship-between-spatial-planning-health-and-wellbeing/	Ms. Caroline Creamer, MU/ICLRD
21 st September	Societal Resilience as a Strategic Local Capability Recording and copy of presentations at: https://iclrd.org/2022/09/21/societal-resilience-as-a-strategic-local-capability-how-do-we-build-it/	Dr. Andrew McClelland, University of Manchester
19 th October	Commuting, People and Place: Emerging Perspectives from the InPLACE Project Recording and copy of presentations at: https://iclrd.org/2022/10/19/commuting-people-and-place-emerging-perspectives-from-the-inplace-project/	Prof. Gerrit Knaap, University of Maryland
16 th November	Commuting, People and Place: Critical Reflections from Practice and Implications for Policy Recording and copy of presentations at: https://iclrd.org/2022/11/17/commuting-people-and-place-critical-reflections-from-practice-and-implications-for-policy/	Dr. Bernie O'Donoghue-Hynes, Local Government Management Agency (InPLACE Partnership Board)

These events continue to introduce ICLR D to a new audience of academics, policy-makers and practitioners.

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Briefing Paper Series

No papers were added to the ICLRD Briefing Paper Series during this financial year:

Office of the Planning Regulator (OPR): National Planning Knowledge Group

Established in early 2019, the Office of the Planning Regulator (OPR) in Ireland convened a meeting of all planning schools across Higher Education on the island of Ireland on 12th May 2019. As a cross-border research centre with a strong profile in spatial planning matters, the ICLRD were invited to this meeting. In late 2019, the OPR established the National Planning Knowledge Group (NPKG). The ICLRD remains involved; with the Director attending meetings (with substitution provided by Board members where required). During this financial year, three meetings of the NPKG took place (all on-line in response to COVID-19 and public health guidelines):

- 6 October 2021;
- 2 February 2022; and
- 4 May 2022.

The Office of the Planning Regulator is a funder of the InPLACE project. An update on project activity was provided at each of these meetings.

Department of Rural and Community Development - Higher Education Institutions and Research Network

In October 2021, the ICLRD Director was nominated by Maynooth University to sit on the newly established Higher Education Institutions and Research Network as part of the role-out and policy support of the Irish Government's rural strategy, Our Rural Future. During this financial year, the Network met on the following dates:

- 6 October 2022
- 7 April 2022
- 5 October 2021

Engagement with Government

Since its launch in October 2020, representatives of ICLRD have been engaging with the Shared Island Dialogue series. Events attended include:

- 1 October 2022: The Future of Education on a Shared Island
- 20 January 2022: Tourism on the Shared Island - Building on Past Success to Create a Sustainable Future
- 20 May 2022: Enabling Rural and Community Development on a Shared Island.

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Ad-Hoc Group for North-South and East-West Co-operation

In June 2020, ICLRD was invited to join a 'loose' grouping of North-South / all-island bodies who have begun to meet regularly on Brexit and its implications for ongoing cooperation. The Group is being chaired by the Centre for Cross Border Studies (CCBS). The over-arching objective of the Ad-Hoc Group for North-South and East-West Cooperation is to secure the continued means to cooperate within and between these islands. Through engagement with key Government Departments and Task forces, it aims to ensure that agreements, policies or legislation developed or enacted by relevant regional/devolved and national governments and/or the European Union are conducive of the maintenance of the conditions necessary for cooperation - North/South and East/West. An immediate priority for the Ad-Hoc Group has been to seek engagement with decision-makers involved in the implementation of the Protocol on Ireland/Northern Ireland.

As an ad-hoc group, members are free to engage when/where they feel it is relevant and take a back seat on other occasions. There are approx. 20 organisations involved at present - from Rural Community Network, Northern Ireland's Womens Network, ICTU, Northern Ireland Environmental Link, Creative Spark, Irish Rural Link, and Co-operation Ireland.

Networks

The ICLRD continues to expand its collaboration with other universities, research institutions and researchers from higher education bodies such as Mary Immaculate College-University of Limerick, University College Dublin, and University of Manchester. We also expanded our joint initiatives with other organisations involved in cross-border research and activities including Co-operation Ireland. The ICLRD also continues to engage with the Europe-wide OLA (Observatory on Local Autonomy) Network; with both Ms. Caroline Creamer, Director, ICLRD (and Maynooth University) and Dr. Brendan O'Keeffe, Senior Research Associate, ICLRD acting as joint Irish contact points. In November 2015, Ms. Creamer was appointed Irish Contact Point for the EU-Funded ESPON 2020 Programme, and continues this role for the ESPON 2030 Programme. This programme relates quite closely to the work programme of the ICLRD; with a core aim of ESPON 2030 being to promote and foster a European territorial dimension in regional and local development and cooperation by providing evidence, knowledge generation and transfer and policy learning to public authorities and other policy actors at all levels.

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External Engagement

Over this financial year, the ICLRD has been holding briefing sessions with a range of agencies/ Government Departments to outline the work of ICLRD and its role in building policy-praxis divides across the island of Ireland. Engagements held include:

- 17 May 2022 - Universite de Limoges on European Research Alliances
- 5 May 2022 - Shared Island Unit
- 8 November 2021 - SEUPB on Smart Towns and Villages theme of PEACE PLUS.

The ICLRD was also invited to engage in a number of workshops on themes highly relevant to spatial planning and regional development policy across the island of Ireland. These included:

- 23 June 2022: Ulster University workshop on 'Transboundary Marine Spatial Planning'
- 7 March 2022: Urban Foresight workshop (on behalf of SEUPB) on Smart Towns and Villages
- 4 March 2022: ESPON Workshop on International Relations in Europe - with focus on the impact of Brexit on the Irish border region
- 14 January 2022: ESPON-Southern Regional Assembly - ESPON TOURISM on Demand Workshop in Inveragh Peninsula on Tourism Carrying Capacity
- 26 November 2021: Maynooth University-Age Friendly Ireland - workshop on climate action and older adults.

Peer to Peer Learning

The ICLRD attends a number of conferences over the years based on relevant themes, contributions to ICLRD's knowledge-base, and role in building the network. Conferences attended by representatives of the ICLRD over the current financial year included:

- 26 June 2022: Density v. Nature in Cities? No More False Choices
- 21-22 June 2022: MOT (on-line) - Borders Forum 2022
- 31 March 2022: Smart Growth - Effective Conservatism
- 29 March 2022: ESPON Seminar (on-line) - From ESPON 2020 to ESPON 2030
- 23 February 2022: Rural Voices Seminar with DRCD and NUI Galway (online) - Regional Vacancy and Dereliction Analysis in the Northern and Western Region
- 16 February 2022: ESPON Seminar (on-line) - Challenges and Opportunities for Shrinking Areas
- 10 February 2022: Nordic-Irish Partnership for Smart Cities (online) - Circular Economy: How to do it Smart
- 1-2 December 2021: ESPON Seminar (online) - Quality of Life for territorial and citizen-centric policies
- 16 November 2021: ESRI & NIESR Initiative (online) - Launch of the All Island Economy Research Project
- 19 October 2021: Nordic-Irish Partnership for Smart Cities (online) - Smart community care solutions for an aging population
- 7 October 2021: Co-operation Ireland (online) - All-Island Local Authority Forum Climate Summit
- 24 September 2021: Centre for Cross Border Studies Annual Conference (online) - Testing the health of conditions for post-Brexit cooperation: The evolving political and social contexts.

The ICLRD continues to explore opportunities to collaborate with other cross-border/all-island networks.

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Interview Panels

During this current financial year, the ICLRD Director was invited to sit on the following interview panel:

- Maynooth University - Interviewer for MU/Business School/IVI Post-Doctoral Position with focus on Pseudonymous Economy
- Interviews: 25 and 28 March 2022.

Academic Review

In November 2021, the ICLRD Director was invited to be part of an external three-member panel for the Validation and Review of the BSc (Hons) in Spatial Planning & Environmental Management (TU835) within the TU Dublin School of Transport Engineering Environment & Planning. The review took place in May 2022; with follow-up reporting in June 2022.

External Consultations

During the past twelve months, the ICLRD supported the NWRDG (North West Regional Development Group) on making the following submission:

- September 2021: DAERA - Public Consultation on Rural Policy Framework for Northern Ireland.

Technical Assistance and Support

North West Gateway Initiative

Building on support services that have been in place since 2015, Donegal County Council and Derry City and Strabane District Council - with Derry City and Strabane District Council as the lead - awarded a six-month contract to the ICLRD. Covering the period July-December 2021, this contract covered a package of strategic supports reflecting the evolving processes and structures now dominating the growth and development of the North West, and the key role of the Councils within this. The contract largely focused on supporting the North West Strategic Growth Partnership (NWSGP), and the wider community of stakeholders who are, over time, becoming key players in the co-design, support and delivery of the diversity of actions under the three strategic growth pillars underpinning the North West City Region. Valued at £24,916 (excl. VAT), a particular emphasis was placed on building capacity to promote regional priorities as detailed in the North West City Region Ireland/Northern Ireland Statement of Regional Priorities (February 2021), the Green Transformation of the North West City Region of Ireland/Northern Ireland Statement of Intent (March 2021), and the emerging Issues Paper for the North West City Region Spatial Strategy. , associated strategic briefings, and to support the Councils and other key NWSGP stakeholders in their implementation. The value of this contract is £24,916 (excl. VAT). This contract, valued at Stg£33,247 (excl. VAT) centred on the ICLRD supporting the Councils in supporting the work programmes of the North West Strategic Growth Partnership (the new structure established in 2016 centred on senior Government Department representatives working with the Councils to progress priority programmes for the North West). Key elements of the work programme under this contract include (not exhaustive):

- Provision of ongoing supports and facilitation to senior management incl. provision of continued capacity building for the regional development process, with a strong emphasis being placed on developing the City Region;
- Convening and facilitating the NW Planners Forum;
- Continued advocacy for key infrastructural improvements across the North West City Region;
- On-going facilitation, advocacy and strategic liaison with key Governmental stakeholders relating to the growth and development of the City Region through the NWSGP process;
- Identification of, and strategic advice and mentoring to, project stakeholders (external to Council) in relation to the place-shaping agenda and the place-based leadership model;
- Exploring opportunities for policy and project alignment with the principles of the EU Green Deal;
- Convening and facilitation of a Green Transformation Working Group and building on existing

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green infrastructure investments as the region positions itself as a living lab for green transformation/growth;

- Continued strategic support relating to the securing of funds (including NWRDF) associated with the regional growth process;
- Convening and facilitation of a Climate Change Working Group; and
- Provision of capacity building and support in relation to progression of the regional climate adaptation and regional energy security strategies.

In December 2021, the Councils' extended the contract with ICLRD by nine months (December 2021 - August 2022). Under this programme, the ICLRD will continue to support Derry City and Strabane District Council and Donegal County Council - together with other national and regional stakeholders - in advancing the new structures and processes for collaborative working around identified shared key priority areas in the North West City Region (NWCRC). Under this programme, key activities will include:

- On-going engagement and support to the Green Transformation Working Group and the NW Planners Forum, with a particular emphasis on progressing their identified priorities;
- Continued strategic support on the issue of Higher Education, research and innovation and the Cross-Border FE HE Cluster for the North West City Region, noting the NDNA commitment to expansion of UU – Magee Campus, and the confirmation of Technological University status for LyIT and institutional partners in the West and North West of Ireland;
- Working in the context of overall support to the NWSGP and its objectives, the identification of, and strategic advice and mentoring to, regional stakeholders in relation to connectivity of proposals and collaborative working approaches with Councils, relationship-building and development methodologies consistent with the place-shaping agenda and the place-based leadership model;
- Exploring opportunities for policy and project alignment with the principles of the EU Green Deal; building on the Green Transformation Statement of Intent as published by both Councils and existing green infrastructure investments as the region positions itself as a living lab for green transformation/growth; and
- Continued strategic support relating to the securing of funds (including NWRDF) associated with the regional growth process; considering also opportunities under the new EU Cohesion programmes incl. PEACE PLUS; with funding calls expected in early 2022.

In July 2022, the Councils invited ICLRD to submit a further proposal of supports covering the period September 2022 to March 2023.

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PALS Ireland

Discussions continue in exploring options to pilot a PALS Programme in Ireland.

AILG - The 21st Century Councillor in Ireland

As part of wider discussions being held with Maynooth University, the ICLRD is part of a research funding proposal being co-designed with the Association of Irish Local Government (AILG) on the role of the councillor in the 21st Century. This is part of a two-year strategic alliance between AILG and MU on the research, training and advocacy needs of the AILG members over the short to medium term. Valued at €34,987 (excl. VAT), this research considers a range of contextual issues that are reshaping local government, examines the roles that councillors are playing, or recognise that they will need to be playing, within their organisations' and localities, and it explores a number of challenges, as follows, all of which are pertinent to contemporary local government in Ireland. The research will contribute to a better understanding of the training needs and capacity building supports required by Ireland's 949 elected officials. This project commenced in May 2021; and is scheduled to conclude in Qtr. 1, 2023. During this financial year, an emphasis was placed on the international literature review, the design of the on-line survey (circulated to all 949 elected members of local government) and commencement of one-to-one interviews.

Southern Regional Assembly - Smart Region Definition and Framework to Facilitate Smart Cities Driving a Smart Region

The ICLRD is part of a wider Maynooth University Team that has been commissioned by the Southern Regional Assembly in March 2021 to assist them in the development of a Smart Region Framework that capitalises on the smart city and smart town/village initiatives already underway. Valued at €21,576 excl. VAT, this programme involves three work packages:

- Work Package (WP) 1 – Smart Region Consultation
- Work Package (WP) 2 – Smart Regions Good Practice Research
- Work Package (WP) 3 – A Framework Report to Assist Stakeholder Initiatives in Pursuit of a Smart Region.

The work programme concluded in July 2022, with the development of three reports:

- Report 1: Towards a Smart Southern Region: Smart Region Consultation
- Report 2: Towards a Smart Southern Region: International Approaches to, and Good Practice in, the development of Smart Regions
- Report 3: Towards a Smart Southern Region: Smart Region Maturity Framework for the Southern Region

It is expected that these reports will be formally launched in Qtr. 1, 2023 - as part of a wider initiative on the 'Smart Region' by the Southern Regional Assembly.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Donegal County Council - Developing a Scoping Paper for A North West Metropolitan Spatial Strategy

On behalf of both Councils in the NW, the ICLRD was commissioned by Donegal County Council in June 2021 to develop a North West Metropolitan Spatial Strategy Scoping Paper. This builds on the recognition of the North West City Region (NWCR) in both the National Planning Framework (2018) and its interpretation in the Regional Spatial and Economic Strategy (2020). This is seen as a precursor by both Councils to the development of a cross-border spatial strategy for the NWCR. The aim of this project is to scope out the strategic direction, objectives, project plan, status, government arrangements, resources, assets and appropriate funding mechanisms required to carry out a Joint North West Metropolitan Growth Strategy. This Initial Scoping document will provide a framework for project actions to pave the way for the first Cross Border Spatial Strategy and provide a planning context for the higher value city region in the North West. A draft report was submitted to the Councils for consideration in December 2021; with a final report submitted in March 2022. This work programme was valued at €17,688 (excl. VAT).

Financial review

For the year ended 31 July 2022, income is £133,823 (2021: £145,982) a decrease of £12,159 largely due to Commuting Study reducing. Expenditure for the year ended 31 July 2022 is £117,840 (2021: £75,378) an increase of £42,462 largely due to research expenditure.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Financial review *(continued)*

Reserves Policy

The charity's reserve policy is to retain a level of free reserves which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has minimal free reserves of £26,692 and the charity's reserves policy is reviewed annually. Its reserves policy is that funds are to be expended within 18 months, which the Executive Committee members consider appropriate to the charity's circumstances and the timing of funding and expenditure. The charity's free reserves are total funds, excluding restricted funds.

The charity monitors its income, expenditure and obligations on a quarterly basis and requests sufficient funds from its primary funders to cover its obligations. Activities are programmed to match expected funding levels on an annual basis.

From 1 August 2020, the ICLRD moved its accounting practices online, using Xero accounts software.

Risk Management

The Executive Committee have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to those risks.

Annual Monitoring Returns

As of May 2020, the ICLRD is required to file Annual Monitoring Returns to The Charity Commission for Northern Ireland. The ICLRD filed its third return in May relating to the audit period 1 August 2020-31 July 2021.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Plans for future periods

Plans for Future Years

The focus of activities for the next audit period (August 2022 to July 2023) is on the sourcing of funds for the year in question as well as the period 2023-2025, nurturing new partnership arrangements with the National Centre for Smart Growth Research and Education (University of Maryland), building on the success of the webinar series held in place of an annual conference during 2021 and 2022 in light of COVID-19 and ongoing public health restrictions as a staple of the ICLRD offering, and the continued support to the North West City Region, with a key focus on facilitating the North West Strategic Growth Partnership (NWSGP) and engaging with strategic regional and national stakeholders as appropriate in support of the three regional growth pillars. The Centre aims to undertake a number of events on topical issues in order to keep ICLRD active in the policy-praxis space of spatial planning and local and regional development.

The ICLRD management, including both the Executive Committee and reconstituted Advisory Board, will continue to review the Centre - in terms of its structures, operations and funding model. The review will cover such issues as how the ICLRD can/will respond to emerging trends, feed into policy across both jurisdictions, and strengthen the organisational structure.

In funding terms, the objective is to diversify the Centre's sources of funding - with particular attention to be paid to supporting local government programmes and change management processes. This includes exploring opportunities under the EU Cohesion Programme 2021-2017 and Ireland-US funds. The implications of Brexit on the Centre's ability- or not - to avail of opportunities under the former will be kept under constant review by the Board.

ICLRD Event Series 2023

The ICLRD will hold further events in 2023 - focusing both on ICLRD research and topical policy issues. Whether these take place in-person or online has not yet been decided. Initial discussions at Board level currently indicate a mixed approach being adopted.

Networking

- *Supporting the North West:* Under the current contract with Derry City and Strabane District Council, the ICLRD will be working with the councils and a number of key Central Government Departments in devising new operational structures for the North West under three key pillars of operation: a) Regional Economic Growth and Investment; b) Regional Physical & Environmental Development; and c) Regional Social and Community Cohesion and Well-Being. Supports will continue to be provided to the NW Planners Forum and ongoing collaborations with the NSMC in supporting thematic workshop discussions which in turn will feed into future work programmes.
- *Ad-Hoc Group for North-South and East-West Co-operation:* The ICLRD will continue to support the workings of the Ad-Hoc Group, engaging as relevant to ICLRD's core interests.
- *Peace and Reconciliation - Fostering Collaborative Action:* The ICLRD will continue to explore the linkages between peace and reconciliation and local and regional development with a particular focus on identifying key stakeholders interested in looking at the contribution of local and regional development to the peace process.

Publications

- Submissions are being sought for new briefing papers as part of the series.

The International Centre for Local and Regional Development

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

- Following completion of the InPLACE Phase 1/Project Interim Report in September 2022, the research team are currently identifying further articles to be published during the timeframe of this programme - including potential peer-reviewed journal articles.

Media

- The press release announcing the commencement of the InPLACE study in April 2021 was picked up by a number of national and regional publications - and radio media. This included an interview on Limerick's Live 95FM with Prof. Des McCafferty (Project PI) on 2 September 2021. As the project progresses, and findings emerge, it is hoped that further media interest in this project can be secured.

Maynooth University Business Plan and Ulster University Supports

During the financial year 2017-2018, a proposal was developed by the ICLRD to place the Centre on a Business Plan within Maynooth University. With the support of the then Maynooth University nominee on the Executive Board, Prof. Jim Walsh, a Business Plan was prepared for the next three years. In order to remove the uncertainty associated with funding based on small projects and to safeguard continuity in implementation, Maynooth University was requested to underwrite the Business Plan with a commitment of 30k euro per annum for three years. The Business Plan was approved in March 2018; with agreement that it would be activated on 1 August 2018 to coincide with the ICLRD's new financial year, Ulster University, as a core University Partner, agreed to contribute 50% of the 30k pa required to underwrite the Business Plan. In return, the ICLRD Executive Board commit to securing external funding to underpin a sustainable business model. The Business Plan concluded in July 2021.

Maynooth University, through its nominee on the Executive Board, Prof. Brian Donnellan, sought and secured approval from the Maynooth University Executive for a second three-year Business Plan, operating from 1 August 2021 to 31 July 2024. Again, Ulster University as a core partner will contribute 50% of the 30k commitment per annum for the three-year timeframe of the renewed Business Plan.

Responding to COVID-19

In May 2020, at the first ICLRD Executive Board meeting held since COVID-19 disrupted normal working practices in March, the Trustees deemed it necessary that the potential impacts of the global pandemic should be added to the Centre's Risk Register. This has been reviewed at every subsequent Board meeting. With ICLRD having no fixed assets, pensions assets or investments, the impact on the Centre's financial statements has been minimal.

In order to protect members of the ICLRD research community, the Trustees moved quickly to reflect the home-working policies of the core University partners, and to move all meetings (incl. Executive Board meetings), events and fieldwork on-line. Researchers were encouraged to postpone foreign travel. As schools and childcare services entered phases of lockdown intermittently, the Trustees supported flexible working hours; recognising that a number of the researchers needed to balance work with childcare and home-schooling. The Chair scheduled bi-monthly meetings with the Director to review projects, tender opportunities, charity financials, etc. and check-in on the welfare of the research community. These meetings are now a permanent feature of ICLRD's governance structures.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Plans for future periods *(continued)*

Through the core University partners, training was provided to a number of the research community in use of online technologies and fieldwork tools. This includes Zoom and MS Teams. In addition, Maynooth University Social Sciences Institute (MUSSI) committed to providing logistical supports to ICLRD for all online events. This continued during the term of this audit period.

A number of research projects needed to be reviewed in terms of fieldwork methodologies and timeframe for delivery. These reviews took place in consultation with the relevant funders, and mutually beneficial arrangement put in place. These were reviewed regularly throughout each work stream.

The ICLRD is a small, niche research centre whose operating model has always been agile, adaptable to changing circumstances and accommodating of clients changing needs. This operational model has assisted the ICLRD greatly in dealing with the disruptions - current and expected - resulting from COVID-19. As restrictions have, and continue to, ease, the ICLRD is shifting to a hybrid model of both in-person and on-line activities - particularly in relation to meetings and fieldwork.

Funding

The ICLRD continues to scope the potential for core funding from a range of agencies - ranging from central government departments, especially those involved in cross-border cooperation and the reform of public administration in Northern Ireland and Ireland, philanthropic bodies, and funding agencies. The ICLRD will also examine the opportunities to develop proposals for the new round of EU funding programmes (2021-2027) - PEACE PLUS, INTERREG, ESPON, etc. - and explore funding opportunities among various Government Departments (Department of Foreign Affairs 'Reconciliation Fund', Shared Island Funds) and other foundations.

Applications submitted over the past three months / or in train include:

- *European Parliament - Impact of Brexit:* In September 2022, the ICLRD Director was invited to develop a research paper on behalf of the REGI Committee focusing on 'The Impact of Brexit on the Development of Irish Regions and their Cross-Border Cooperation'. This work programme is valued at €13,000 and is being offered to the Director under a 'Contract Offer' based on her previous research into cross-border cooperation and models of collaboration. As the European Parliament will only enter into contract with an EU Member State, this work, if contracted, will be led by Maynooth University.
- *All Island Spatial Knowledge Hub:* Following the unsuccessful RePLAN application under the HEA North South Research Fund call (submitted in November 2021), the ICLRD together with AIRO have been meeting with a number of regional and national stakeholders on the possibility of pulling together a funding consortium to support the development of the All Ireland Spatial Knowledge Hub - building on the emerging results from Census 21 (NI) and Census 22 (RoI). A written proposal to share with interested parties in the hope of progressing the conversations and securing funding is currently being developed and will be shared before the end of 2022 with interested parties.
- In December 2022, the Department of An Taoiseach announced that a new call under the HEA North South Research Fund (a Shared Island Unit Initiative) will be issued in 2023. The ICLRD will pull together a working group to advance a proposal under this in Qtr 1, 2023.

The ICLRD's strong reputation in delivering its Executive Training and Animation programmes offers opportunities to provide this training on a fee basis and with funding from various sources.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 4 April 2023 and signed on behalf of the board of trustees by:



Prof L Maguire
Trustee

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development

Year ended 31 July 2022

Opinion

We have audited the financial statements of The International Centre for Local and Regional Development (the 'charity') for the year ended 31 July 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2022

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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2022

As part of an audit in accordance with ISAs (UK), 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 trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 charity 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.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development *(continued)*

Year ended 31 July 2022

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.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

4 April 2023

The International Centre for Local and Regional Development

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	–	133,823	133,823	145,982
Total income		–	133,823	133,823	145,982
Expenditure					
Expenditure on charitable activities	6,7	8,817	109,023	117,840	75,378
Total expenditure		8,817	109,023	117,840	75,378
Net income		8,817	24,800	15,983	70,604
Transfers between funds		22,162	(22,162)	–	–
Net movement in funds		13,345	2,638	15,983	70,604
Reconciliation of funds					
Total funds brought forward		13,347	119,255	132,602	61,998
Total funds carried forward		26,692	121,893	148,585	132,602

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 30 to 37 form part of these financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Statement of Financial Position

31 July 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	38,162	32,109
Cash at bank and in hand		172,566	133,271
		<u>210,728</u>	<u>165,380</u>
Creditors: amounts falling due within one year	14	62,143	32,778
Net current assets		<u>148,585</u>	<u>132,602</u>
Total assets less current liabilities		<u>148,585</u>	<u>132,602</u>
Net assets		<u>148,585</u>	<u>132,602</u>
Funds of the charity			
Restricted funds		121,893	119,255
Unrestricted funds		26,692	13,347
Total charity funds	15	<u>148,585</u>	<u>132,602</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 April 2023, and are signed on behalf of the board by:



Prof L Maguire
Trustee

The notes on pages 30 to 37 form part of these financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 July 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Belfast School of Architecture & Built Environment, Ulster University, Jordanstown Campus, Newtownabbey, BT37 0QB, Antrim.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

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 income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The International Centre for Local and Regional Development is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Charitable activities

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Donegal Council	14,583	14,583	–	–
Irish Central Border Area Network	–	–	3,911	3,911
Derry City and Strabane Council	49,894	49,894	42,263	42,263
University of Ulster	12,640	12,640	12,755	12,755
Commuting Study	56,706	56,706	87,053	87,053
	<u>133,823</u>	<u>133,823</u>	<u>145,982</u>	<u>145,982</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable Activity	2,709	97,513	100,222
Support costs	6,108	11,510	17,618
	<u>8,817</u>	<u>109,023</u>	<u>117,840</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable Activity	27,461	30,578	58,039
Support costs	175	17,164	17,339
	<u>27,636</u>	<u>47,742</u>	<u>75,378</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable Activity	100,222	–	100,222	58,039
Governance costs	–	17,618	17,618	17,339
	<u>100,222</u>	<u>17,618</u>	<u>117,840</u>	<u>75,378</u>

8. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Audit Fees	3,990	3,990	3,833
Accountancy Fees	615	615	480
Professional Fees	13,013	13,013	13,026
	<u>17,618</u>	<u>17,618</u>	<u>17,339</u>

9. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Foreign exchange differences	<u>1,184</u>	<u>1,570</u>

10. Auditors remuneration

	2022 £	2021 £
Fees payable for the audit of the financial statements	<u>3,990</u>	<u>3,833</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

11. Staff costs

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

12. Trustee remuneration and expenses

The organisations trustees did not receive remuneration in the year however they were reimbursed travel expenses and research project related expenses in year totalling £NIL (2021: £427).

13. Debtors

	2022	2021
	£	£
Trade debtors	3,739	19,686
Prepayments and accrued income	19,628	333
Other debtors	14,795	12,090
	<u>38,162</u>	<u>32,109</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	29,553	19,819
Social security and other taxes	8,671	12,553
Other creditors	23,919	406
	<u>62,143</u>	<u>32,778</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 August 2021	Income	Expenditure	Transfers	At 31 July 2022
	£	£	£	£	£
General funds	13,347	–	(8,817)	22,162	26,692

	At 1 August 2020	Income	Expenditure	Transfers	At 31 July 2021
	£	£	£	£	£
General funds	40,983	–	(27,636)	–	13,347

Restricted funds

	At 1 August 2021	Income	Expenditure	Transfers	At 31 July 2022
	£	£	£	£	£
NW Project	27,067	49,894	(31,942)	(15,618)	29,401
ICBAN	884	–	–	(884)	–
Donegal Council	–	14,583	(8,923)	(5,660)	–
Ulster University	12,772	12,640	(12,640)	–	12,772
Community Study	78,532	56,706	(55,518)	–	79,720
	<u>119,255</u>	<u>133,823</u>	<u>(109,023)</u>	<u>(22,162)</u>	<u>121,893</u>

	At 1 August 2020	Income	Expenditure	Transfers	At 31 July 2021
	£	£	£	£	£
NW Project	–	42,263	(15,196)	–	27,067
ICBAN	846	3,911	(3,873)	–	884
Donegal Council	20,152	–	(20,152)	–	–
Ulster University	17	12,755	–	–	12,772
Community Study	–	87,053	(8,521)	–	78,532
	<u>21,015</u>	<u>145,982</u>	<u>(47,742)</u>	<u>–</u>	<u>119,255</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2022

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	26,692	184,036	210,728
Creditors less than 1 year	–	(62,143)	(62,143)
Net assets	<u>26,692</u>	<u>121,893</u>	<u>148,585</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	13,347	152,033	165,380
Creditors less than 1 year	–	(32,778)	(32,778)
Net assets	<u>13,347</u>	<u>119,255</u>	<u>132,602</u>

17. Related Parties

During the year related party transactions totalling £19,248 were paid to a current trustees' research institutes - Maynooth University, University of Maryland and Ulster University. Although the organisations noted were part of a research project with ICLRD, the trustee did not do any of the work and the monies were paid to the research organisation and not to the trustee.

**The International Centre for Local and Regional Development
Company Limited by Guarantee
Management Information
Year ended 31 July 2022**

The following pages do not form part of the financial statements.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 July 2022

	2022	2021
	£	£
Income and endowments		
Charitable activities		
Donegal Council	14,583	–
Irish Central Border Area Network	–	3,911
Derry City and Strabane Council	49,894	42,263
University of Ulster	12,640	12,755
Commuting Study	56,706	87,053
	<u>133,823</u>	<u>145,982</u>
Total income	<u>133,823</u>	<u>145,982</u>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2022

	2022	2021
	£	£
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Insurance	(1,516)	(1,000)
Travel	(3,695)	(931)
Other office costs	(426)	(537)
Bank charges	(209)	(229)
Foreign exchange gain/loss	(1,184)	(1,570)
Research Project Expenses	(90,316)	(45,388)
Sundry Expenses	(1,022)	(3,229)
Website Expenditure	(202)	(5,155)
Subscriptions	(324)	–
Conference Costs	(1,328)	–
	<u>(100,222)</u>	<u>(58,039)</u>
Governance costs		
Governance costs - accountancy fees	(615)	(480)
Governance costs - audit fees	(3,990)	(3,833)
Governance costs - legal and other professional fees	(13,013)	(13,026)
	<u>(17,618)</u>	<u>(17,339)</u>
Expenditure on charitable activities	<u>(117,840)</u>	<u>(75,378)</u>
Total expenditure	<u>(117,840)</u>	<u>(75,378)</u>
Net income	<u>15,983</u>	<u>70,604</u>

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Annual report

COMPANY REGISTRATION NUMBER: NI 060144
CHARITY REGISTRATION NUMBER: 104019

**The International Centre for Local and Regional
Development**

Company Limited by Guarantee

Financial Statements

31 July 2022

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

The International Centre for Local and Regional Development

Company Limited by Guarantee

Financial Statements

Year ended 31 July 2022

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The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 July 2022.

Reference and administrative details

Registered charity name	The International Centre for Local and Regional Development
Charity registration number	104019
Company registration number	NI 060144
Principal office and registered office	Belfast School of Architecture & Built Environment Ulster University Jordanstown Campus Newtownabbey BT37 0QB Antrim

The trustees

Ms J Pyper	(Resigned 15 July 2022)
Mr D McSorley	(Resigned 24 February 2023)
Prof G Knapp	
Ms M MacIntyre	
Prof L Maguire	
Prof B Donnellan	
Mr P Maguire	
Ms F McCandless	(Appointed 7 March 2023)

Company secretary Ms Caroline Creamer

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Bank of Ireland
1 Donegall Square South
Belfast
BT1 5LR

Solicitors Elliot Duffy Garrett
Royston House
34 Upper Queen Street
Belfast
BT1 6FD

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Structure, governance and management

Status and Administration

The International Centre for Local and Regional Development (ICLRD) is an incorporated charity which was incorporated on the 11 July 2006. Details of the registered office, Executive Committee members and advisers and other relevant information are given on page 1.

The International Centre for Local and Regional Development is a company limited by guarantee and is governed by its Memorandum and Articles of Association. The company officially registered with The Charity Commission for Northern Ireland in November 2017 – Northern Ireland Charity Number NIC104019.

Organisation

The ICLRD is a North-South-US partnership established in 2006 to explore and expand the contribution that planning and the development of physical, social and economic infrastructures can make to improve the lives of people on the island of Ireland and elsewhere. The partner institutions include: the Maynooth University Social Sciences Institute (incorporating the National Institute for Regional and Spatial Analysis (NIRSA)) at Maynooth University; the Belfast School of Architecture and the Built Environment at Ulster University; and the National Centre for Smart Growth Research and Education, University of Maryland.

Each of the current partners brings together complementary expertise and networks on both a North-South and East-West basis - creating a unique, all-island and international centre. The ICLRD continues to expand its collaboration with other institutions and has established working relationships with individual faculty and researchers from universities and research institutions including: Mary Immaculate College-University of Limerick, University College Dublin, and the University of Manchester. The ICLRD is very open to involving other academics and research institutions in its activities. The ICLRD continues to work closely with other organisations involved in cross-border research and activities including the local authority-led cross-border networks.

The current Executive Committee Members are fully briefed on the ICLRD's mission and activities and, on joining the Committee were advised of their legal responsibilities as outlined in the current Articles and Memorandum of Association (including requirements in regard to the code of conduct and conflict of interest).

The Executive Committee Members have ultimate legal and financial responsibility for the affairs of the ICLRD, although the management of the organisation is generally delegated to the staff, through the Executive Officer. Since May 2014, this responsibility lies with the Director, Caroline Creamer. The Executive Committee meets on a quarterly basis - or more frequently as and when required.

The Executive Committee Members are accountable for the activities of the ICLRD. They provide direction and leadership, oversee the ICLRD's finances, and approve projects. The Executive Officer coordinates these activities.

The number of Executive Committee Members currently on the Board of ICLRD is 7, but the Board may from time to time register an increase or decrease in Executive Members.

The current 7 Executive Committee Members include an independent chair, three independent Non-Executive Directors, and representatives appointed/nominated by each of the institutions that are 'core partners' of the ICLRD and who are also subscribers to the Memorandum of Association:

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

- (a) Maynooth University;
- (b) Ulster University; and
- (c) University of Maryland.

The post of Vice-Chair is currently vacant, with the Board deciding in 2022 not to fill this position. Rather, where the Chair is unable to attend a Board meeting, the Trustee from the host institute will stand in as 'Acting Chair'.

Additional Non-Executive Committee Members from private and non-profit bodies, with an interest in the ICLRD's activities, may be invited to join the Board in the future. The Executive Committee Members may, from time to time and at any resolution of the Board at their absolute discretion, make such regulations as they see fit relating to the Executive Committee Membership of the ICLRD. Committee Members may also, from time to time and at any time by like resolution at their discretion, alter such regulations to such an extent and in such manner as the Executive Committee Members shall see fit.

The Executive Board is supported in its activities by an Independent Advisory Board. The Advisory Board will provide a link with institutions and individuals in the academic world, government, non-governmental organisations and the private sector on both sides of the Atlantic. In 2019, discussions commenced at Executive Board level on re-defining the function of the Advisory Board to ensure it better met the needs of the Board and Director in guiding and informing the Centre's future direction. New Terms of Reference were devised, and invitations were issued to potential new membership from the island of Ireland, U.K. and U.S. (identified because of their expertise in a range of spatial planning domains). The inaugural meeting of the newly constituted Board, which will be co-chaired by Mr. Pádraig Maguire, Senior Planner, Meath County Council (member of the Executive Board) and Prof. Peter Roberts, Chairperson of Northern Ireland Housing Executive (NIHE), took place on 2nd September 2021.

Further meetings have been held on

- 14th September 2022;
- 4th May 2022;
- 1st February 2022.

In July 2017, the inaugural meeting of the ICLRD Research Forum was held in Belfast. This Forum was independently chaired by Prof. Deborah Peel, Emeritus Professor, University of Dundee until July 2020. The purpose of this Forum is to provide the research network with a structure through which they can inform future work programmes and funding applications, while also creating a space in which they can identify common interests and opportunities for organising shared events and jointly penning research articles. In November 2022, Prof. Diana Fitzsimons was appointed as Independent Chair and the Research Forum met on-line, for the first time since COVID pandemic, on 9th February 2023.

To strengthen the relationship between the three operational levels of the ICLRD - namely, Executive Board, Advisory Forum and Research Forum - the Executive Board has sanctioned that:

- The Chair of the Research Forum will hold a seat on the Advisory Forum;
- A Co-Chair of the Advisory Board (where not already an Executive Board member) will attend the Executive Board meetings in an 'observer' capacity.

In support of the day-to-day operations of the programme, the following procedures/manuals were put in place and/or updated during this financial year:

- ICLRD Financial Administration and Management (updated February 2023);
 - ICLRD Fraud Policy (approved January 2019, and reviewed annually);
 - ICLRD GDPR and Privacy Statement (approved August 2019, and reviewed annually);
 - ICLRD Risk Register (standing item); and
 - ICLRD Register of Interests (standing item – with annual review every August; thus aligning with
-

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

ICLRD's financial year).

During the course of this financial year, the Executive Board met on five occasions:

- 22 June 2022;
- 13 April 2022 (also the AGM);
- 16 February 2022;
- 10 November 2021; and
- 8 September 2021.

Objectives and activities

Objectives

The ICLR D has a specific role to play in contributing to the social, economic and territorial cohesion of the island of Ireland through:

- Addressing information gaps and providing new insights through independent joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development issues (e.g. governance and cross-border collaborations, community development, economic development, tourism, renewables and the green economy, the environment, service provision, etc.);
- Improving the capacity of communities and local, regional and national government representatives and officials to engage in mutually beneficial cross-border cooperation through capacity building/animation programmes;
- Assisting local governments and communities in translating policy into 'on the ground' action;
- Acting as a catalyst and conduit to bring relevant public and private actors, North and South, together to work on common goals; and
- Promoting international cooperation and exchanges.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Objectives and activities *(continued)*

Mission Statement - Public benefit

The public benefit of the ICLRD is in the advancement of practical cooperation and mutual understanding between both jurisdictions on the island of Ireland by bridging the policy-practitioner divide and pursuing increased cooperation and capacity among regional and local authorities in spatial planning, economic development, regeneration and conflict resolution and reconciliation on the island of Ireland. This is achieved through the advancement of education via action research, the provision of training, capacity-building and animation programmes, and the holding of consultation events on emerging policies and directives.

The ICLRD researches and promotes cooperation in the areas of spatial planning, regional development, government and governance, sustainable development, community development, professional education, climate change, environmental management and protection.

The ICLRD is focused on building the capacity of regional and local authorities to manage spatial planning on the island of Ireland as a whole. The ICLRD provides independent, joined-up research and policy advice on cross-border and all-island spatial planning and local and regional development. The Centre plays a proactive role in peace and reconciliation on the island by bringing together policy-makers, practitioners and academics, North and South, to work on common goals in the areas of coordinated spatial planning and social and economic development at local, regional and national levels. It does this through research, policy advice and publications; professional education and capacity building programmes that assist local governments and communities to translate policy into 'on the ground' action; and active outreach and networking that includes conferences, workshops and international cooperation and exchanges to identify best practices.

Stimulating economic growth and improving the living conditions to alleviate and prevent social conflict is at the heart of the Centre's mission. The ICLRD is focused on building the capacity of regional and local authorities, development agencies, cross-border networks and community and voluntary organisations to identify strategic areas of cooperation.

Through its research and professional education programmes, the ICLRD works with policy-makers and local leaders to improve the environments in which people in Ireland, North and South, live and work, with particular emphasis on the needs of marginalised and divided communities. It combines the promotion of regional planning and development as a tool for competitiveness with local planning and development as a way to remedy the continuing problems of social disadvantage.

The ICLRD brings together an interdisciplinary partnership of academics, practitioners and senior policy-makers in the areas of regional and community planning, cross-border cooperation, governance, community and economic development and mapping analysis. It draws upon the expertise of Maynooth University, Ulster University, and the University of Maryland to tackle the challenges facing Ireland, North and South. It provides a model for others to follow: a prestigious cross-jurisdictional research and development Centre that draws upon the intellectual capital of third-level institutions and research centres at home and abroad to deal with key social, economic and environmental issues facing the island of Ireland - and countries in Europe and further afield that want to learn from Ireland.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Objectives and activities *(continued)*

Target

Each year the ICLRD seeks to undertake action research that contributes to the advancement of education by fostering and building an understanding of the complex all-island and cross-border dynamics and drivers of change in cross-jurisdiction cities, towns and rural areas. Our conferences, technical workshops and participation in networks provide policy and operational linkages between central and local policy-makers and among officials and practitioners. Finally, our executive training programmes help local officials acquire the skills and the cutting-edge tools for effective planning and management in a challenging context. Since its inception, the ICLRD has organised its work around three spatial scales: EU and all-island; sub-regional which includes cross-border; and local.

Through its activities the ICLRD is facilitating forums to foster the exchange of experience and best practices. It is also supporting joint North-South cooperation in inter-regional, including cross-border, initiatives along the lines encouraged by the EU and its structural funds.

Principal activities

The ICLRD uses a variety of strategies to undertake its work, including:

- Engaging in action research with local governments, communities and central agencies that contributes to the practical understanding of the complex inter-jurisdictional and cross-border dynamics and drivers of change;
- Undertaking case study research to evaluate and develop good practice models;
- Publishing identified good practices and strategic policy advice;
- Hosting workshops and fora on key themes, as well as the development and delivery of training modules;
- Acting as a catalyst and facilitating community groups and local governments in the identification and roll-out of local development initiatives; and
- Providing sustained strategic cooperation, rather than 'one-off' projects, among academic institutions, the private sector and public authorities.

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Achievements and performance

The ICLRD partners worked on the following major projects in the period of this audit:

Applied Research Activities

During this audit period, the vast majority of the Centre's work programme was dedicated to technical assistance projects (as outlined below). In terms of research activities, the ICLRD continued to actively promote the Centre's research findings at every available opportunity and source new funded programmes of activity.

One such significant applied-research commission undertaken during this reporting period was as follows:

InPLACE: The Changing Spatial Relationship between Home and Workplace

In early January 2019, the ICLRD were contacted by a GP in Wicklow airing concerns around the impact of commuting on his patients, their families and the community at large. Following a number of follow-on conversations, a draft proposal was developed over 2019, and in early 2020 was further amended and revised to take account of the disruptions to commuting patterns resulting from COVID-19, and the potential longer-term impacts of this for commuting trends and office working. In February 2020, the ICLRD took the proposal to the Office of the Planning Regulator for review and invited them to be a partner. In July 2020, the OPR confirmed that with further amendments to the proposal they would become a partner to this proposed 24-month research programme and commit financial resources to the delivery of the programme. Through the National Planning Knowledge Group, contact was made with a number of other potential funders which in turn led to the Local Government Management Agency (LGMA), the Department of Housing, Local Government and Heritage and Clare County Council agreeing to be funding partners. By end 2021, the Department for infrastructure NI also came on board as a partner, supporting two case studies in Northern Ireland. With monies secured, Phase 1 of InPLACE launched in April 2021. Taking a case study approach, this initial phase will focus on three towns:

- Ennistymon-Lahinch, Co. Clare (as a low commuting/control town)
- Newtownmountkennedy, Co. Wicklow
- Dundrum, Co. Down.

This Phase was to be rolled out over 12 months (April 2021-March 2022); and was to include the selection of four further towns for investigation during Phase 2. However, due to COVID-19 lockdowns and restrictions on travel and numbers meeting, and also taking account of community wishes around when fieldwork takes place, the roll-out of Phase 1 was delayed. As a result, Phase 1 did not conclude until September 2022. This led to a delay in the start of Phase 2 - and will likely lead to a no-cost delay to the conclusion of the project. While the Interim Report for Phase 1 was being developed over the Summer, the research team worked closely with the LGMA to identify case study areas for Phase 2.

The study now includes a US dimension; with the University of Maryland securing funding from the Maryland Department of Transportation to replicate the study in two U.S. towns with less than 5,000 residents each and high levels of long distance (45+ minute) commuting. These were:

- Middletown in Frederick County, and
- North Beach in Calvert County.

The research team draws on ICLRD colleagues from Maynooth University, Ulster University,

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

University College Dublin, Mary Immaculate College, Limerick and University of Maryland. In terms of project governance, the work programme is overseen by:

- Operational Partnership Group - involving the research team and funding agencies;
- Research Advisory Group - involving representatives from Translink, QUB, Grow Remote, Rural Residents Network/Rural Community Network, Wexford Development Partnership and Western Development Commission.

It is the objective of this research programme that it will provide policy and practice recommendations to support the role of local government, among others, in place-shaping, place-making and promoting resilient places in a post-COVID world.

The Advancement of Education: Presenting Research Findings and Networking

As opportunities arise, the ICLR D hosts its own events and encourages the ICLR D partners and affiliates to present at conferences and contribute to articles. The ICLR D website also hosts a briefing paper series. The ICLR D sponsored Journal - *Borderlands: The Journal for Spatial Planning in Ireland* - offers an opportunity to publish articles on emerging topics in spatial planning and local and regional development that are relevant to cross-border cooperation.

Conferences, Seminars & Workshops

As well as organising and hosting conferences and seminars, the ICLR D was also invited to make presentations at a number of national events in 2021 and 2022. These included:

- Keynote address by ICLR D Director at the CES Implementation Network of Ireland and Northern Ireland - based on NESC research report, *Long-term Resilient and Sustainable Cities A Scoping Paper* – on 11th November 2021. This webinar focusing on implementing resilient and sustainable places and the importance of adopting a place-based approach.
- Presentation by ICLR D Director to the 'Talking Towns' seminar series hosted by the UCD Centre for Irish Towns – focused on *The Border and Irish Towns* – on 3rd March 2022.
- Conference session dedicated to the InPLACE project as part of the Conference for Irish Geographers (CIG) held in University of Limerick from 18-20 May 2022. Session took place on 20th May, with presentations from Dr. Karen Keaveney, Dr. Gavan Rafferty and Prof. Des McCafferty.
- Presentation to 'Rural Voices' webinar series on the InPLACE research programme. This was co-delivered by Ms. Caroline Creamer and Dr. Karen Keaveney on 25th May 2022. Recording available at: <https://www.youtube.com/watch?v=VWjBFrokoSw>

The International Centre for Local and Regional Development

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

ICLRD Webinar Series 2022

As with 2021, and again in direct response to COVID-19, and on-going restrictions in gatherings, the annual conference was substituted with a series of webinars which took place in Qtr.2 and Qtr.3 2022. The overall theme of the series was 'Post-Pandemic Planning' and included five events. The series ran from May - November 2022; with each event lasting 75minutes. The programme was as follows:

Date	Theme	LEAD
18 th May	Where Land Meets Sea: Planning Challenges and Opportunities at the Coast Recording and copy of presentations at: https://iclrld.org/2022/05/06/where-land-meets-sea-planning-challenges-and-opportunities-at-the-coast/	Dr. Cormac Walsh & Dr. Heather Ritchie (UU)
15 th June	Thriving Places Post-Pandemic: The Relationship between Spatial Planning, Health and Wellbeing Recording and copy of presentations at: https://iclrld.org/2022/08/04/thriving-places-post-pandemic-the-relationship-between-spatial-planning-health-and-wellbeing/	Ms. Caroline Creamer, MU/ICLRD
21 st September	Societal Resilience as a Strategic Local Capability Recording and copy of presentations at: https://iclrld.org/2022/09/21/societal-resilience-as-a-strategic-local-capability-how-do-we-build-it/	Dr. Andrew McClelland, University of Manchester
19 th October	Commuting, People and Place: Emerging Perspectives from the InPLACE Project Recording and copy of presentations at: https://iclrld.org/2022/10/19/commuting-people-and-place-emerging-perspectives-from-the-inplace-project/	Prof. Gerrit Knaap, University of Maryland
16 th November	Commuting, People and Place: Critical Reflections from Practice and Implications for Policy Recording and copy of presentations at: https://iclrld.org/2022/11/17/commuting-people-and-place-critical-reflections-from-practice-and-implications-for-policy/	Dr. Bernie O'Donoghue-Hynes, Local Government Management Agency (InPLACE Partnership Board)

These events continue to introduce ICLR D to a new audience of academics, policy-makers and practitioners.

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Year ended 31 July 2022

Briefing Paper Series

No papers were added to the ICLRD Briefing Paper Series during this financial year:

Office of the Planning Regulator (OPR): National Planning Knowledge Group

Established in early 2019, the Office of the Planning Regulator (OPR) in Ireland convened a meeting of all planning schools across Higher Education on the island of Ireland on 12th May 2019. As a cross-border research centre with a strong profile in spatial planning matters, the ICLRD were invited to this meeting. In late 2019, the OPR established the National Planning Knowledge Group (NPKG). The ICLRD remains involved; with the Director attending meetings (with substitution provided by Board members where required). During this financial year, three meetings of the NPKG took place (all on-line in response to COVID-19 and public health guidelines):

- 6 October 2021;
- 2 February 2022; and
- 4 May 2022.

The Office of the Planning Regulator is a funder of the InPLACE project. An update on project activity was provided at each of these meetings.

Department of Rural and Community Development - Higher Education Institutions and Research Network

In October 2021, the ICLRD Director was nominated by Maynooth University to sit on the newly established Higher Education Institutions and Research Network as part of the role-out and policy support of the Irish Government's rural strategy, Our Rural Future. During this financial year, the Network met on the following dates:

- 6 October 2022
- 7 April 2022
- 5 October 2021

Engagement with Government

Since its launch in October 2020, representatives of ICLRD have been engaging with the Shared Island Dialogue series. Events attended include:

- 1 October 2022: The Future of Education on a Shared Island
- 20 January 2022: Tourism on the Shared Island - Building on Past Success to Create a Sustainable Future
- 20 May 2022: Enabling Rural and Community Development on a Shared Island.

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Ad-Hoc Group for North-South and East-West Co-operation

In June 2020, ICLRD was invited to join a 'loose' grouping of North-South / all-island bodies who have begun to meet regularly on Brexit and its implications for ongoing cooperation. The Group is being chaired by the Centre for Cross Border Studies (CCBS). The over-arching objective of the Ad-Hoc Group for North-South and East-West Cooperation is to secure the continued means to cooperate within and between these islands. Through engagement with key Government Departments and Task forces, it aims to ensure that agreements, policies or legislation developed or enacted by relevant regional/devolved and national governments and/or the European Union are conducive of the maintenance of the conditions necessary for cooperation - North/South and East/West. An immediate priority for the Ad-Hoc Group has been to seek engagement with decision-makers involved in the implementation of the Protocol on Ireland/Northern Ireland.

As an ad-hoc group, members are free to engage when/where they feel it is relevant and take a back seat on other occasions. There are approx. 20 organisations involved at present - from Rural Community Network, Northern Ireland's Womens Network, ICTU, Northern Ireland Environmental Link, Creative Spark, Irish Rural Link, and Co-operation Ireland.

Networks

The ICLRD continues to expand its collaboration with other universities, research institutions and researchers from higher education bodies such as Mary Immaculate College-University of Limerick, University College Dublin, and University of Manchester. We also expanded our joint initiatives with other organisations involved in cross-border research and activities including Co-operation Ireland. The ICLRD also continues to engage with the Europe-wide OLA (Observatory on Local Autonomy) Network; with both Ms. Caroline Creamer, Director, ICLRD (and Maynooth University) and Dr. Brendan O'Keeffe, Senior Research Associate, ICLRD acting as joint Irish contact points. In November 2015, Ms. Creamer was appointed Irish Contact Point for the EU-Funded ESPON 2020 Programme, and continues this role for the ESPON 2030 Programme. This programme relates quite closely to the work programme of the ICLRD; with a core aim of ESPON 2030 being to promote and foster a European territorial dimension in regional and local development and cooperation by providing evidence, knowledge generation and transfer and policy learning to public authorities and other policy actors at all levels.

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External Engagement

Over this financial year, the ICLR D has been holding briefing sessions with a range of agencies/ Government Departments to outline the work of ICLR D and its role in building policy-praxis divides across the island of Ireland. Engagements held include:

- 17 May 2022 - Universite de Limoges on European Research Alliances
- 5 May 2022 - Shared Island Unit
- 8 November 2021 - SEUPB on Smart Towns and Villages theme of PEACE PLUS.

The ICLR D was also invited to engage in a number of workshops on themes highly relevant to spatial planning and regional development policy across the island of Ireland. These included:

- 23 June 2022: Ulster University workshop on 'Transboundary Marine Spatial Planning'
- 7 March 2022: Urban Foresight workshop (on behalf of SEUPB) on Smart Towns and Villages
- 4 March 2022: ESPON Workshop on International Relations in Europe - with focus on the impact of Brexit on the Irish border region
- 14 January 2022: ESPON-Southern Regional Assembly - ESPON TOURISM on Demand Workshop in Inveragh Peninsula on Tourism Carrying Capacity
- 26 November 2021: Maynooth University-Age Friendly Ireland - workshop on climate action and older adults.

Peer to Peer Learning

The ICLR D attends a number of conferences over the years based on relevant themes, contributions to ICLR D's knowledge-base, and role in building the network. Conferences attended by representatives of the ICLR D over the current financial year included:

- 26 June 2022: Density v. Nature in Cities? No More False Choices
- 21-22 June 2022: MOT (on-line) - Borders Forum 2022
- 31 March 2022: Smart Growth - Effective Conservatism
- 29 March 2022: ESPON Seminar (on-line) - From ESPON 2020 to ESPON 2030
- 23 February 2022: Rural Voices Seminar with DRCD and NUI Galway (online) - Regional Vacancy and Dereliction Analysis in the Northern and Western Region
- 16 February 2022: ESPON Seminar (on-line) - Challenges and Opportunities for Shrinking Areas
- 10 February 2022: Nordic-Irish Partnership for Smart Cities (online) - Circular Economy: How to do it Smart
- 1-2 December 2021: ESPON Seminar (online) - Quality of Life for territorial and citizen-centric policies
- 16 November 2021: ESRI & NIESR Initiative (online) - Launch of the All Island Economy Research Project
- 19 October 2021: Nordic-Irish Partnership for Smart Cities (online) - Smart community care solutions for an aging population
- 7 October 2021: Co-operation Ireland (online) - All-Island Local Authority Forum Climate Summit
- 24 September 2021: Centre for Cross Border Studies Annual Conference (online) - Testing the health of conditions for post-Brexit cooperation: The evolving political and social contexts.

The ICLR D continues to explore opportunities to collaborate with other cross-border/all-island networks.

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Year ended 31 July 2022

Interview Panels

During this current financial year, the ICLRD Director was invited to sit on the following interview panel:

- Maynooth University - Interviewer for MU/Business School/IVI Post-Doctoral Position with focus on Pseudonymous Economy
- Interviews: 25 and 28 March 2022.

Academic Review

In November 2021, the ICLRD Director was invited to be part of an external three-member panel for the Validation and Review of the BSc (Hons) in Spatial Planning & Environmental Management (TU835) within the TU Dublin School of Transport Engineering Environment & Planning. The review took place in May 2022; with follow-up reporting in June 2022.

External Consultations

During the past twelve months, the ICLRD supported the NWRDG (North West Regional Development Group) on making the following submission:

- September 2021: DAERA - Public Consultation on Rural Policy Framework for Northern Ireland.

Technical Assistance and Support

North West Gateway Initiative

Building on support services that have been in place since 2015, Donegal County Council and Derry City and Strabane District Council - with Derry City and Strabane District Council as the lead - awarded a six-month contract to the ICLRD. Covering the period July-December 2021, this contract covered a package of strategic supports reflecting the evolving processes and structures now dominating the growth and development of the North West, and the key role of the Councils within this. The contract largely focused on supporting the North West Strategic Growth Partnership (NWSGP), and the wider community of stakeholders who are, over time, becoming key players in the co-design, support and delivery of the diversity of actions under the three strategic growth pillars underpinning the North West City Region. Valued at £24,916 (excl. VAT), a particular emphasis was placed on building capacity to promote regional priorities as detailed in the North West City Region Ireland/Northern Ireland Statement of Regional Priorities (February 2021), the Green Transformation of the North West City Region of Ireland/Northern Ireland Statement of Intent (March 2021), and the emerging Issues Paper for the North West City Region Spatial Strategy. , associated strategic briefings, and to support the Councils and other key NWSGP stakeholders in their implementation. The value of this contract is £24,916 (excl. VAT). This contract, valued at Stg£33,247 (excl. VAT) centred on the ICLRD supporting the Councils in supporting the work programmes of the North West Strategic Growth Partnership (the new structure established in 2016 centred on senior Government Department representatives working with the Councils to progress priority programmes for the North West). Key elements of the work programme under this contract include (not exhaustive):

- Provision of ongoing supports and facilitation to senior management incl. provision of continued capacity building for the regional development process, with a strong emphasis being placed on developing the City Region;
- Convening and facilitating the NW Planners Forum;
- Continued advocacy for key infrastructural improvements across the North West City Region;
- On-going facilitation, advocacy and strategic liaison with key Governmental stakeholders relating to the growth and development of the City Region through the NWSGP process;
- Identification of, and strategic advice and mentoring to, project stakeholders (external to Council) in relation to the place-shaping agenda and the place-based leadership model;
- Exploring opportunities for policy and project alignment with the principles of the EU Green Deal;
- Convening and facilitation of a Green Transformation Working Group and building on existing

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green infrastructure investments as the region positions itself as a living lab for green transformation/growth;

- Continued strategic support relating to the securing of funds (including NWRDF) associated with the regional growth process;
- Convening and facilitation of a Climate Change Working Group; and
- Provision of capacity building and support in relation to progression of the regional climate adaptation and regional energy security strategies.

In December 2021, the Councils' extended the contract with ICLRD by nine months (December 2021 - August 2022). Under this programme, the ICLRD will continue to support Derry City and Strabane District Council and Donegal County Council - together with other national and regional stakeholders - in advancing the new structures and processes for collaborative working around identified shared key priority areas in the North West City Region (NWCRC). Under this programme, key activities will include:

- On-going engagement and support to the Green Transformation Working Group and the NW Planners Forum, with a particular emphasis on progressing their identified priorities;
- Continued strategic support on the issue of Higher Education, research and innovation and the Cross-Border FE HE Cluster for the North West City Region, noting the NDNA commitment to expansion of UU – Magee Campus, and the confirmation of Technological University status for LylIT and institutional partners in the West and North West of Ireland;
- Working in the context of overall support to the NWSGP and its objectives, the identification of, and strategic advice and mentoring to, regional stakeholders in relation to connectivity of proposals and collaborative working approaches with Councils, relationship-building and development methodologies consistent with the place-shaping agenda and the place-based leadership model;
- Exploring opportunities for policy and project alignment with the principles of the EU Green Deal; building on the Green Transformation Statement of Intent as published by both Councils and existing green infrastructure investments as the region positions itself as a living lab for green transformation/growth; and
- Continued strategic support relating to the securing of funds (including NWRDF) associated with the regional growth process; considering also opportunities under the new EU Cohesion programmes incl. PEACE PLUS; with funding calls expected in early 2022.

In July 2022, the Councils invited ICLRD to submit a further proposal of supports covering the period September 2022 to March 2023.

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Year ended 31 July 2022

PALS Ireland

Discussions continue in exploring options to pilot a PALS Programme in Ireland.

AILG - The 21st Century Councillor in Ireland

As part of wider discussions being held with Maynooth University, the ICLRD is part of a research funding proposal being co-designed with the Association of Irish Local Government (AILG) on the role of the councillor in the 21st Century. This is part of a two-year strategic alliance between AILG and MU on the research, training and advocacy needs of the AILG members over the short to medium term. Valued at €34,987 (excl. VAT), this research considers a range of contextual issues that are reshaping local government, examines the roles that councillors are playing, or recognise that they will need to be playing, within their organisations' and localities, and it explores a number of challenges, as follows, all of which are pertinent to contemporary local government in Ireland. The research will contribute to a better understanding of the training needs and capacity building supports required by Ireland's 949 elected officials. This project commenced in May 2021; and is scheduled to conclude in Qtr. 1, 2023. During this financial year, an emphasis was placed on the international literature review, the design of the on-line survey (circulated to all 949 elected members of local government) and commencement of one-to-one interviews.

Southern Regional Assembly - Smart Region Definition and Framework to Facilitate Smart Cities Driving a Smart Region

The ICLRD is part of a wider Maynooth University Team that has been commissioned by the Southern Regional Assembly in March 2021 to assist them in the development of a Smart Region Framework that capitalises on the smart city and smart town/village initiatives already underway. Valued at €21,576 excl. VAT, this programme involves three work packages:

- Work Package (WP) 1 – Smart Region Consultation
- Work Package (WP) 2 – Smart Regions Good Practice Research
- Work Package (WP) 3 – A Framework Report to Assist Stakeholder Initiatives in Pursuit of a Smart Region.

The work programme concluded in July 2022, with the development of three reports:

- Report 1: Towards a Smart Southern Region: Smart Region Consultation
- Report 2: Towards a Smart Southern Region: International Approaches to, and Good Practice in, the development of Smart Regions
- Report 3: Towards a Smart Southern Region: Smart Region Maturity Framework for the Southern Region

It is expected that these reports will be formally launched in Qtr. 1, 2023 - as part of a wider initiative on the 'Smart Region' by the Southern Regional Assembly.

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Year ended 31 July 2022

Donegal County Council - Developing a Scoping Paper for A North West Metropolitan Spatial Strategy

On behalf of both Councils in the NW, the ICLRD was commissioned by Donegal County Council in June 2021 to develop a North West Metropolitan Spatial Strategy Scoping Paper. This builds on the recognition of the North West City Region (NWCR) in both the National Planning Framework (2018) and its interpretation in the Regional Spatial and Economic Strategy (2020). This is seen as a precursor by both Councils to the development of a cross-border spatial strategy for the NWCR. The aim of this project is to scope out the strategic direction, objectives, project plan, status, government arrangements, resources, assets and appropriate funding mechanisms required to carry out a Joint North West Metropolitan Growth Strategy. This Initial Scoping document will provide a framework for project actions to pave the way for the first Cross Border Spatial Strategy and provide a planning context for the higher value city region in the North West. A draft report was submitted to the Councils for consideration in December 2021; with a final report submitted in March 2022. This work programme was valued at €17,688 (excl. VAT).

Financial review

For the year ended 31 July 2022, income is £133,823 (2021: £145,982) a decrease of £12,159 largely due to Commuting Study reducing. Expenditure for the year ended 31 July 2022 is £117,840 (2021: £75,378) an increase of £42,462 largely due to research expenditure.

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Year ended 31 July 2022

Financial review *(continued)*

Reserves Policy

The charity's reserve policy is to retain a level of free reserves which matches the needs of the organisation both at the current time and in the foreseeable future. The charity has minimal free reserves of £26,692 and the charity's reserves policy is reviewed annually. Its reserves policy is that funds are to be expended within 18 months, which the Executive Committee members consider appropriate to the charity's circumstances and the timing of funding and expenditure. The charity's free reserves are total funds, excluding restricted funds.

The charity monitors its income, expenditure and obligations on a quarterly basis and requests sufficient funds from its primary funders to cover its obligations. Activities are programmed to match expected funding levels on an annual basis.

From 1 August 2020, the ICLRD moved its accounting practices online, using Xero accounts software.

Risk Management

The Executive Committee have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to those risks.

Annual Monitoring Returns

As of May 2020, the ICLRD is required to file Annual Monitoring Returns to The Charity Commission for Northern Ireland. The ICLRD filed its third return in May relating to the audit period 1 August 2020-31 July 2021.

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Year ended 31 July 2022

Plans for future periods

Plans for Future Years

The focus of activities for the next audit period (August 2022 to July 2023) is on the sourcing of funds for the year in question as well as the period 2023-2025, nurturing new partnership arrangements with the National Centre for Smart Growth Research and Education (University of Maryland), building on the success of the webinar series held in place of an annual conference during 2021 and 2022 in light of COVID-19 and ongoing public health restrictions as a staple of the ICLRD offering, and the continued support to the North West City Region, with a key focus on facilitating the North West Strategic Growth Partnership (NWSGP) and engaging with strategic regional and national stakeholders as appropriate in support of the three regional growth pillars. The Centre aims to undertake a number of events on topical issues in order to keep ICLRD active in the policy-praxis space of spatial planning and local and regional development.

The ICLRD management, including both the Executive Committee and reconstituted Advisory Board, will continue to review the Centre - in terms of its structures, operations and funding model. The review will cover such issues as how the ICLRD can/will respond to emerging trends, feed into policy across both jurisdictions, and strengthen the organisational structure.

In funding terms, the objective is to diversify the Centre's sources of funding - with particular attention to be paid to supporting local government programmes and change management processes. This includes exploring opportunities under the EU Cohesion Programme 2021-2017 and Ireland-US funds. The implications of Brexit on the Centre's ability- or not - to avail of opportunities under the former will be kept under constant review by the Board.

ICLRD Event Series 2023

The ICLRD will hold further events in 2023 - focusing both on ICLRD research and topical policy issues. Whether these take place in-person or online has not yet been decided. Initial discussions at Board level currently indicate a mixed approach being adopted.

Networking

- *Supporting the North West:* Under the current contract with Derry City and Strabane District Council, the ICLRD will be working with the councils and a number of key Central Government Departments in devising new operational structures for the North West under three key pillars of operation: a) Regional Economic Growth and Investment; b) Regional Physical & Environmental Development; and c) Regional Social and Community Cohesion and Well-Being. Supports will continue to be provided to the NW Planners Forum and ongoing collaborations with the NSMC in supporting thematic workshop discussions which in turn will feed into future work programmes.
- *Ad-Hoc Group for North-South and East-West Co-operation:* The ICLRD will continue to support the workings of the Ad-Hoc Group, engaging as relevant to ICLRD's core interests.
- *Peace and Reconciliation - Fostering Collaborative Action:* The ICLRD will continue to explore the linkages between peace and reconciliation and local and regional development with a particular focus on identifying key stakeholders interested in looking at the contribution of local and regional development to the peace process.

Publications

- Submissions are being sought for new briefing papers as part of the series.

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Year ended 31 July 2022

- Following completion of the InPLACE Phase 1/Project Interim Report in September 2022, the research team are currently identifying further articles to be published during the timeframe of this programme - including potential peer-reviewed journal articles.

Media

- The press release announcing the commencement of the InPLACE study in April 2021 was picked up by a number of national and regional publications - and radio media. This included an interview on Limerick's Live 95FM with Prof. Des McCafferty (Project PI) on 2 September 2021. As the project progresses, and findings emerge, it is hoped that further media interest in this project can be secured.

Maynooth University Business Plan and Ulster University Supports

During the financial year 2017-2018, a proposal was developed by the ICLRD to place the Centre on a Business Plan within Maynooth University. With the support of the then Maynooth University nominee on the Executive Board, Prof. Jim Walsh, a Business Plan was prepared for the next three years. In order to remove the uncertainty associated with funding based on small projects and to safeguard continuity in implementation, Maynooth University was requested to underwrite the Business Plan with a commitment of 30k euro per annum for three years. The Business Plan was approved in March 2018; with agreement that it would be activated on 1 August 2018 to coincide with the ICLRD's new financial year, Ulster University, as a core University Partner, agreed to contribute 50% of the 30k pa required to underwrite the Business Plan. In return, the ICLRD Executive Board commit to securing external funding to underpin a sustainable business model. The Business Plan concluded in July 2021.

Maynooth University, through its nominee on the Executive Board, Prof. Brian Donnellan, sought and secured approval from the Maynooth University Executive for a second three-year Business Plan, operating from 1 August 2021 to 31 July 2024. Again, Ulster University as a core partner will contribute 50% of the 30k commitment per annum for the three-year timeframe of the renewed Business Plan.

Responding to COVID-19

In May 2020, at the first ICLRD Executive Board meeting held since COVID-19 disrupted normal working practices in March, the Trustees deemed it necessary that the potential impacts of the global pandemic should be added to the Centre's Risk Register. This has been reviewed at every subsequent Board meeting. With ICLRD having no fixed assts, pensions assets or investments, the impact on the Centre's financial statements has been minimal.

In order to protect members of the ICLRD research community, the Trustees moved quickly to reflect the home-working policies of the core University partners, and to move all meetings (incl. Executive Board meetings), events and fieldwork on-line. Researchers were encouraged to postpone foreign travel. As schools and childcare services entered phases of lockdown intermittently, the Trustees supported flexible working hours; recognising that a number of the researchers needed to balance work with childcare and home-schooling. The Chair scheduled bi-monthly meetings with the Director to review projects, tender opportunities, charity financials, etc. and check-in on the welfare of the research community. These meetings are now a permanent feature of ICLRD's governance structures.

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Year ended 31 July 2022

Plans for future periods *(continued)*

Through the core University partners, training was provided to a number of the research community in use of online technologies and fieldwork tools. This includes Zoom and MS Teams. In addition, Maynooth University Social Sciences Institute (MUSSI) committed to providing logistical supports to ICLRD for all online events. This continued during the term of this audit period.

A number of research projects needed to be reviewed in terms of fieldwork methodologies and timeframe for delivery. These reviews took place in consultation with the relevant funders, and mutually beneficial arrangement put in place. These were reviewed regularly throughout each work stream.

The ICLRD is a small, niche research centre whose operating model has always been agile, adaptable to changing circumstances and accommodating of clients changing needs. This operational model has assisted the ICLRD greatly in dealing with the disruptions - current and expected - resulting from COVID-19. As restrictions have, and continue to, ease, the ICLRD is shifting to a hybrid model of both in-person and on-line activities - particularly in relation to meetings and fieldwork.

Funding

The ICLRD continues to scope the potential for core funding from a range of agencies - ranging from central government departments, especially those involved in cross-border cooperation and the reform of public administration in Northern Ireland and Ireland, philanthropic bodies, and funding agencies. The ICLRD will also examine the opportunities to develop proposals for the new round of EU funding programmes (2021-2027) - PEACE PLUS, INTERREG, ESPON, etc. - and explore funding opportunities among various Government Departments (Department of Foreign Affairs 'Reconciliation Fund', Shared Island Funds) and other foundations.

Applications submitted over the past three months / or in train include:

- *European Parliament - Impact of Brexit:* In September 2022, the ICLRD Director was invited to develop a research paper on behalf of the REGI Committee focusing on 'The Impact of Brexit on the Development of Irish Regions and their Cross-Border Cooperation'. This work programme is valued at €13,000 and is being offered to the Director under a 'Contract Offer' based on her previous research into cross-border cooperation and models of collaboration. As the European Parliament will only enter into contract with an EU Member State, this work, if contracted, will be led by Maynooth University.
- *All Island Spatial Knowledge Hub:* Following the unsuccessful RePLAN application under the HEA North South Research Fund call (submitted in November 2021), the ICLRD together with AIRO have been meeting with a number of regional and national stakeholders on the possibility of pulling together a funding consortium to support the development of the All Ireland Spatial Knowledge Hub - building on the emerging results from Census 21 (NI) and Census 22 (RoI). A written proposal to share with interested parties in the hope of progressing the conversations and securing funding is currently being developed and will be shared before the end of 2022 with interested parties.
- In December 2022, the Department of An Taoiseach announced that a new call under the HEA North South Research Fund (a Shared Island Unit Initiative) will be issued in 2023. The ICLRD will pull together a working group to advance a proposal under this in Qtr 1, 2023.

The ICLRD's strong reputation in delivering its Executive Training and Animation programmes offers opportunities to provide this training on a fee basis and with funding from various sources.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report and the strategic report were approved on 4 April 2023 and signed on behalf of the board of trustees by:



Prof L Maguire
Trustee

The International Centre for Local and Regional Development

Northern Ireland - Charity number 104019

Annual return

The International Centre for Local and Regional Development

Company Limited by Guarantee

Independent Auditor's Report to the Members of The International Centre for Local and Regional Development

Year ended 31 July 2022

Opinion

We have audited the financial statements of The International Centre for Local and Regional Development (the 'charity') for the year ended 31 July 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 July 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Year ended 31 July 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

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Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charity'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 trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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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 (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

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As part of an audit in accordance with ISAs (UK), 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 trustees.
- Conclude on the appropriateness of the trustees' 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 charity'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 charity 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.

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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.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Dolan FCA (Senior Statutory Auditor)

For and on behalf of
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4 April 2023