



**An Roinn Forbartha Tuaithe  
agus Pobail agus Gaeltachta**  
Department of Rural and Community  
Development and the Gaeltacht

# **Guidelines for Local Enhancement Programme 2026**

**9 January 2026**

## Table of Contents

1	Table of Contents .....	2
2	<b>Programme Overview</b> .....	3
3	<b>Who is eligible to apply?</b> .....	4
4	<b>What projects are eligible for funding?</b> .....	4
	3.1 Eligible funding costs.....	4
	3.2 Ineligible funding costs.....	5
5	<b>Requirements of the Programme</b> .....	5
	4.1 Tax Requirements .....	5
6	<b>Selection Criteria</b> .....	7
7	<b>Corporate Governance</b> .....	8
	6.1 Monitoring.....	8
	6.2 Governance Code.....	8
8	<b>Approval Procedures</b> .....	8
9	<b>General</b> .....	9
	8.1 Freedom of Information Act 2014.....	9
	8.2 Site Visits .....	10
	8.3 Further information .....	10
	8.4 Usage of information .....	10
10	<b>Application Process</b> .....	10

# 1 Programme Overview

The **Local Enhancement Programme (LEP)** provides funding to support community groups across Ireland. The **LEP** is funded by the Department of Rural and Community Development and the Gaeltacht (*the Department*) and administered by the Local Community Development Committees (*LCDCs*) in each Local Authority area. The Department provides funding to each Local Authority area and the LCDCs then administer this funding locally to ensure funding is targeted appropriately towards addressing disadvantage in the areas that need it most.

It is important to note that other agencies and departments also invest in disadvantaged areas<sup>1</sup>. The Local Enhancement Programme will operate in a complementary manner to add value to other front-line schemes and programmes being operated in communities.

The Local Enhancement Programme is targeted towards supporting communities that are impacted by disadvantage as identified in the LECIP. Groups will be able to use the funding to carry out necessary repairs and improvements to their facilities, purchase equipment e.g. tables and chairs, tools and signage, laptops and printers, lawnmowers, canopies and training equipment.

This Programme will help communities, community groups and committees, to continue to provide valuable services to the people in their area, and in the process strengthen the bonds that tie communities together.

The Department has recommended that LCDCs ring-fence 30% of the funding to provide small capital grants of €1,000 or less. Ring-fencing funding at this level will allow a larger volume of those with limited resources to receive funding. The programme can also fund or partially fund larger scale projects to address disadvantage.

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<sup>1</sup> The Department of Education and Youth invest in DEIS schools and community liaison officers. The HSE invest in community care services. The Department of Social Protection invest in Intreo and the Local Employment Service. The Department of Rural and Community Development and the Gaeltacht also operates the SICAP (Social Inclusion and Community Activation Programme) to assist individuals and groups from disadvantaged communities.

## 2 Who is eligible to apply?

Any not-for-profit community or voluntary group can apply.

Commercial organisations and individuals are not eligible for funding.

## 3 What projects are eligible for funding?

### 3.1 Eligible funding costs

The following provides a non-exhaustive list of projects that are eligible for funding under the Programme:

- Maintenance/refurbishment of community centres
- Accessibility improvements
- Community amenities e.g. parks, playgrounds
- Development of youth clubs or facilities
- Development of sports/recreation facilities
- Improvements to town parks and common areas and spaces
- CCTV equipment
- Public realm improvements
- Street-scaping
- Development of play/recreation spaces
- Improving energy efficiency of community facilities to reduce ongoing costs
- Purchase of equipment
- Purchase of ICT equipment e.g. laptops, tablets, printers
- Maintenance of premises, including painting and repairs
- Capital works to increase biodiversity, or to reduce the carbon footprint of a facility
- Cleaning equipment

VAT will only be paid where it is included in the application amount. No further requests for VAT payments or repayments will be accepted.

The scheme is designed to ensure local priorities are identified and met, so as to improve and enhance community facilities for all.

## 3.2 Ineligible funding costs

The following expenditure is not eligible for funding:

- Any project not in keeping with the ethos of the Programme
- Costs incurred prior to the Department announcing the list of successful projects. This includes works that were completed or equipment that was bought where the invoice pre-dates DRCDG's announcement of successful projects.
- Any costs that are current in nature e.g. programming, training
- Employment costs
- Legal fees
- Project management fees
- Purchase of lands or buildings
- Feasibility studies
- Private or commercial operations
- Costs which are being paid for by another funder or department

## 4 Requirements of the Programme

The following conditions apply to all projects. Depending on the nature of the project (and the group applying), there may be further requirements that must be met. The LCDC/LA will advise groups/organisations of these requirements when their application is approved for funding.

### 4.1 Tax Requirements

Applicant groups/organisations must be registered for tax purposes and be tax compliant. In line with revised tax clearance procedures, which came into effect in January 2016, the Tax Clearance Access Number and Tax Reference number must be submitted for verification purposes.

## 4.2 Statutory Consents

Applicants must ensure that all necessary statutory permissions or consents have been obtained before any works commence. This includes, but is not confined to, planning permission.

## 4.3 Insurance

Written evidence of a valid insurance policy may be requested by the LCDC, where relevant, during the applications review process.

## 4.4 Acknowledgment of funding

Due to the value of some of these grants, it would not be cost-effective to require signage acknowledging the Department, Local Authority or LCDC. Other suitable acknowledgements will suffice e.g. on a group/organisation's website or social media platforms. Where signage is developed it must acknowledge the contribution of the Department of Rural and Community Development and the Gaeltacht.

## 4.5 Match-funding

This is not a requirement under this programme.

The Programme is 100% exchequer funded. Applicants are free to leverage other funding/match funding for projects although that is not a requirement of this programme.

It is the responsibility of the grant applicant to ensure that using this Programme to co-fund a project does not contradict the rules of the other scheme/programme. Please ensure you consult with the administrators or body responsible for any other funding scheme or programme in this regard.

## 5 Selection Criteria

The LCDC will evaluate applications to ensure that they are eligible for funding and that they are targeted at addressing disadvantage as identified in its LECP. Projects must be in keeping with the ethos of the programme, which is to provide funding to communities across Ireland to enhance facilities in disadvantaged areas.

Projects may also be judged having regard to how they:

- support local groups and clubs, which serve their communities;
- increase the number of people that can be supported by the group, including through accessibility improvements, new community integration measures or safety improvements;
- invest to increase or extend the use of the facility, for example, to voluntary and community groups;
- reduce the annual running cost of a facility;
- have a positive impact on the environment, for example, a reduction in energy consumption;
- demonstrate collaboration with the Local Authority or other relevant bodies in the catchment area;
- support the creation of a sense of place within the community including through the enhancement of the built environment;
- address health and safety issues; and/or,
- invest in technology which will be accessed by individuals and communities that are impacted by disadvantage.

Projects may also be judged having regard to additional criteria deemed appropriate by the LCDC which demonstrate the added value of the project or element of a project in suitably addressing the programme's aims in each Local Authority administrative area.

## 6 Corporate Governance

### 6.1 Monitoring

Grantees will be required to comply with the highest standard of transparency and accountability as documented in Department of Public Expenditure, Infrastructure, Public Service Reform and Digitalisation 'Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds<sup>2</sup>.'

The overall principle is that there should be transparency and accountability in the management of public funds, in line with economy, efficiency and effectiveness. The circular outlines, for example, that grant recipients should not dispose of publicly funded assets without receiving prior approval from the LCDC.

### 6.2 Governance Code

The Department is encouraging funded bodies to adopt the Governance Code<sup>3</sup>: a Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland, which will assist in achieving excellence in all areas of their work. The Governance Code requests organisations to agree to operate to key principles in order to run their organisation more effectively in areas such as leadership, transparency and accountability and behaving with integrity.

## 7 Approval Procedures

The LCDC will review and assess all applications for funding received under this Programme to ensure consistency with the relevant Local Economic and Community Plan (LECP).

In deciding the final allocations of funding to projects, the LCDC may take account of a number of factors including geographical balance and the need to fund a variety of different projects and the relative disadvantage of the area where the facility is located (or will serve)<sup>4</sup>.

Following the decision, each approved project, subject to the completion of legal formalities and other requirements, will receive an offer in principle of grant-aid from the LCDC. This

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<sup>2</sup> <http://circulars.gov.ie/pdf/circular/per/2014/13.pdf>

<sup>3</sup> [www.governancecode.ie](http://www.governancecode.ie)

<sup>4</sup> This may include cross-referencing the location of the facility/group (or the area it serves) with the Pobal HP Deprivation Index which is available on [www.pobal.ie](http://www.pobal.ie).

offer will be subject to compliance with the relevant conditions and subject to the satisfactory acceptance by the applicant of that offer.

The LCDC must only issue funding upon receipt of invoices, receipts and any other required proof of expenditure from the group/organisation for the approved works/equipment.

The LCDC reserves the right to reassign the funds offered to another approved project if all requirements are not met within a reasonable period. This is a matter for the LCDC in question, who must inform the Department of their intention to do so.

The Department and/or the Local Authority reserve the right to carry out an audit of expenditure or conduct inspections from time to time.

**Please Note:**

It is important that the process of evaluation is rigorous to ensure that the best projects, taking all factors into account, receive support. It is Departmental policy to ensure that every application is treated fairly and impartially.

Offers of funding may be for a lesser amount than that sought by the applicant. Applicants should be aware that the Programme may be oversubscribed. Therefore, in such circumstances, all applications fulfilling the conditions may not be successful or may be for a lesser amount.

Applicant groups shall self-certify that they do not have the funding to undertake the project without the grant aid, or alternatively that with the grant they will now undertake a larger project which they otherwise would not be able to afford.

## **8 General**

The information provided in this document is intended to give applicants an understanding of the process by which applications for funding are assessed and approved and does not purport to be a legal interpretation.

### **8.1 Freedom of Information Act 2014**

Under the Freedom of Information Act 2014, details contained in applications and supporting documents may, on request, be released to third parties. If there is information contained in your application, which is sensitive or confidential in nature, please identify it and provide an explanation as to why it should not be disclosed. If a request to release sensitive information

under the legislation is received, you will be consulted before a decision is made whether or not to release the information. However, in the absence of the identification of particular information as sensitive, it could be disclosed without any consultation with you.

## 8.2 Site Visits

The Department, Local Authority, the LCDC, or agents acting on their behalf may carry out unannounced site visits to verify compliance with Programme terms and conditions.

## 8.3 Further information

The LCDC reserves the right to request further information from the applicant in order to assess the application.

## 8.4 Usage of information

The information provided on the form will be utilised for the purposes of evaluating and administering the grant process, and to facilitate audits and any site visits. When evaluating the applications received, the LCDC may seek advice and consult with other agencies, and may disclose information on projects under consideration to those experts and agencies.

# 9 Application Process

The Application Form is detailed and is designed to ensure that it contains the necessary information to evaluate each proposal accurately and fairly. **Please ensure that you complete the Application Form in full and that any documentation which supports your application is submitted with your application.**

Only projects that meet the criteria outlined in this document will be considered eligible. **Please note that incomplete applications or late applications will not be considered.**

There is no limit on the number of applications for different projects from any organisation. However, applicants should be aware that an equity/fairness approach will be taken by the LCDC to ensure an even distribution of funding.

If the funding application is for one element, or a portion of a project, applicants will be required to provide documentary evidence of the availability of the balance of funding for that particular element of that project.

The submission of false or misleading information at any stage is treated very seriously. Any organisation that does not comply with the terms and conditions of the Programme may be subject to inspection, have their grant withdrawn, be required to repay all or part of a grant and/or be barred from making applications for a period of time.

**Applications can be made online through our online portal at <https://consult.louthcoco.ie/en/applications>.**

**Further information is available at <https://www.louthcoco.ie/en/services/community/funding>,**

**Email [LEP2026@louthcoco.ie](mailto:LEP2026@louthcoco.ie) or Telephone 042 939 2929.**

**Applications must be submitted by 5pm on Friday 27 February 2026.**