



«Applicant_contact_First_name» «Applicant_contact_Last_name»
«Applicant Name»
«Applicant_contact_Address_line_1»
«Applicant_contact_Address_line_2»
«Applicant_contact_Post_code»

Arts Council Funding Agreement

«Date»

Dear «Applicant_contact_First_name»,

This letter sets out the agreement between the Arts Council (the Council) and «Applicant_name» (the Recipient).

1. The Council agrees to award Strategic/Venue Funding to the Recipient to cover the 2019 funding year. The amount of this offer is set out in **Schedule 1** to this agreement.
2. Any restricted funding which is offered for a specific purpose within this agreement is also set out in **Schedule 1** to this agreement. Note that particular conditions will apply to this restricted funding, as set out in the schedule.
3. Any particular conditions attaching to this offer of funding are set out in **Schedule 2** to this agreement. These are Special Conditions of Funding.
4. The Recipient agrees to be bound by the additional reporting requirements as set out in **Schedule 3** to this agreement.
5. The Recipient agrees to be bound by the Arts Council's *Conditions of Financial Assistance*, acceptance of which is mandatory in order for funding to be drawn down. The *Conditions of Financial Assistance* are attached at **Schedule 4** of this agreement.
6. To accept the terms of this funding agreement, the Recipient must adhere to the instructions set out within the Payment Guide enclosed at **Schedule 5** of this agreement.
7. As set out in the Payment Guide, to acknowledge receipt and acceptance of this funding agreement, the Recipient must sign and upload the Funding Agreement Acceptance Form through the Arts Council's online services website (OLS), a copy of which enclosed at **Schedule 6** of this agreement.
8. For the avoidance of doubt, the obligations of the Arts Council under this agreement shall not arise, and no part of the funding shall become payable, until this agreement is accepted by the Recipient.

Yours faithfully,

Head of xxxx

Signed on behalf of the Arts Council

Schedule 1 – Amount of funding offered

The funding you have been offered has been broken down as follows:

TOTAL AMOUNT OF FUNDING AWARDED	€	
<i>of which:</i>		
Funding for core and artistic purposes	€	Unrestricted
Touring & Dissemination of work	€	Restricted

Note: for *Touring and Dissemination of Work*, please refer to the Payment Guide on how to draw down this funding.

A note on “unrestricted” versus “restricted” funding.

Under the terms of this agreement:

Unrestricted funding is funding that may be used for the purpose of furthering the objectives of the organisation

Restricted funding is funding that may only be used for the specific purpose for which it is awarded by the Arts Council.

Schedule of payments:

You **must** request your unrestricted funding as follows:

First payment:	20%	€XX,XXX
Interim payment(s)*:	60%	€XXX,XXX
Final payment:	20%	€XX,XXX

**Interim payment(s) may be requested in one, two or three instalments as required.*

Schedule 2 – Special conditions

The Council has set out the following as special conditions to your funding for the 2019 funding year:

Insert conditions of funding here.

Schedule 3 – Reporting requirements.

NOTE: the following requirements are **in addition** to the financial reporting requirements set out within the Arts Council's *Conditions of Financial Assistance*

The Council expects all organisations within its Strategic and Venues Funding programmes to support it in delivering its key strategic goals, namely:

- Artists are supported to make excellent work that is enjoyed and valued
- More people will enjoy high-quality arts experiences

Arising from this, as part of this agreement, the Recipient is expected to report on its activities according to the band under which it has been offered funding. The reporting requirements under each funding band are set out below.

In respect of the above, the Recipient agrees to provide such information as the Council requires, and to co-operate with the Council for the purpose of reporting, monitoring and assessment of the Recipient's performance over the course of the funding period.

BAND A: up to €249K	BAND B: €250K and over
<ul style="list-style-type: none">• A completed actual arts activity report detailing Arts Council supported activity• Annual survey on activities	<ul style="list-style-type: none">• A completed actual arts activity report detailing Arts Council supported activity• Annual survey on activities• Annual review meeting

Schedule 4 – Conditions of financial assistance



Conditions of Financial Assistance

All grant and award recipients should be familiar with these Conditions and it is recommended that a copy be given to your accountants and auditors. In addition, grant and award recipients should be familiar with the Arts Council's *Practical Guide for Board Members of Arts Organisations* <http://www.artscouncil.ie/uploadedFiles/BoardMembers-June15.pdf>.

Part 1 of these Conditions applies to all recipients of Arts Council funding. Part 2 applies only to recipients of Grant Funding.

These Conditions reflect certain duties and principles to which the Arts Council is subject in relation to the making of grants on a pre-funded basis. Recipients of funding must also comply with these duties and principles.

PART 1 – Conditions applying to all funding recipients

Acceptance

1. These Conditions must be accepted in full.

Correspondence

2. All correspondence will be between the Arts Council and the Recipient personally, unless otherwise agreed.

Interpretation

3. In these Conditions the following words and expressions have the following meanings:
 - “Conditions” means these terms and conditions;
 - “Funding” means Arts Council Funding to arts organisations, artists or groups working with the arts;
 - “Grant Funding” means the funding applicable to organisations funded through the Arts Council’s Strategic Funding, Partnership Funding, or Venues Funding grant programmes;
 - “Award Funding” means Funding which is not Grant Funding;
 - “Recipient” means a recipient of, or awarded applicant for, funding, and “Recipients” shall be construed accordingly.

Reference in these Conditions to any statute, statutory provision, order, regulation, government circular or guideline shall include reference to any statute, statutory provision, order, regulation, government circular or guideline amending, extending or replacing same.

Funding offer

4. In accepting these Conditions of Financial Assistance, the Recipient declares that they will not, during the period for which the Arts Council’s funding is offered, be in receipt of public funding from other sources for any of the activities funded by the Arts Council.
5.
 - a. The occurrence, after approval of the Recipient’s activities, of any event which materially affects the fulfilment of such plans or compliance with the terms of the offer, shall be notified to the Arts Council in writing immediately. The Arts Council reserves the right to withdraw or revise its offer in such circumstances.
 - b. In the case of multi-annual funding, drawdown in second and subsequent years is conditional upon the Arts Council having sufficient funds available for the purpose.
6. If, before the expiry date of the period for which Arts Council funding is offered, the Recipient shall cease to carry on business or fail to fulfil the purpose for which the Arts Council’s funding is offered, the Arts Council reserves the right to withhold unpaid amounts and/or require the Recipient to repay an appropriate proportion of the Funding.
7. Payment of Funding is dependent on all conditions being fully and satisfactorily completed, including the requirements set out in payment guidelines relating to the funding awarded. Applicants failing to fulfil any such conditions risk not being permitted, at the Arts Council’s discretion, to draw down monies offered through future grants and awards.

Managing payments

8. Recipients will be required to manage their payments and the submission of relevant information and

materials through the Arts Council's Online Services website, unless directed otherwise.

9. Recipients must draw down Funding and provide required documentation as instructed in the funding agreement/letter of offer, related payment guide and/or associated material.
10. Recipients must draw down and spend any Funding received within one year of being notified of the award or by the date specified in the offer. In the case of a multi-annual grants and awards, the Funding must be drawn down within two or three years, as appropriate, or by the date specified in the offer.

Any alterations to this must be agreed in writing with the Arts Council.

11. **Note that tax number, formal confirmation of bank details and current tax clearance certificate or charity number as detailed below must all be submitted via the Recipient's Online Services account.**

Bank details

12. Funding will only be paid into a bank account in the name of the awarded applicant.
13. Recipients will be paid by bank transfer only.
14. Recipients will be required to provide proof of their bank account. This proof can be in the form of
 - A formal letter from your bank/building society (headed notepaper);
 - A recent bank statement i.e. dated within last two months;
 - The Arts Council's financial identification form, stamped and signed by your bank.

Tax details

15. Recipients awarded **€650** or more will be required to supply a valid Republic of Ireland PPS/tax number in the name of the Recipient. This is a Department of Finance requirement relating to all State grants.

Recipients awarded **€10,000** or more from the Arts Council in any 12 month period must be able to demonstrate that they are in possession of a current tax clearance certificate or a Republic of Ireland charity (CHY) number in the name of the awarded applicant. Funding in the amount of **€10,000** or more cannot be drawn down until a valid tax clearance certificate is received.

All Recipients must report in their financial statements whether they are compliant with relevant Circulars, including Circular 44/2006 "Tax Clearance Procedures Grants, Subsidies and Similar Type Payments".

Reporting

16. (a) Recipients must report on the utilisation of their Funding and supply the required documentation as instructed in the funding agreement/letter of offer and/or associated material. All required documentation must be provided in order to receive payments.
- (b) The Recipient shall comply with a written request from the Arts Council for any information that the Arts Council considers material to the utilisation of the Funding. The Arts Council shall specify in any request the information required and the reason for the request. Save as may be required by law or by the direction of any competent court or authority, the Arts Council shall not disclose any confidential information provided to it in response to a request.
- (c) The Recipient shall comply in full with all the other applicable responsibilities of a Grantee set out in section 5 of Department of Public Expenditure and Reform Circular 13/2014 www.circulars.gov.ie/pdf/circular/per/2014/13.pdf. The Recipient shall at all times adhere to the Statement of Principles set out in Appendix 2 of Circular 13/2014 and in Appendix A to these Conditions, and shall also ensure that appropriate governance and oversight arrangements at

board and employee level are in place.

- (d) In the case of Award Funding of **not less than €100,000**, the Recipient must ensure that accountants' reports on Award Funding comply with Miscellaneous Technical Statement M45 – Grant Claims, promulgated by the Institute of Chartered Accountants in Ireland.

Assurance

17. Following the end of the financial year to which the Funding relates, the Recipient shall submit a certificate of assurance signed by two responsible persons (at the level of management or board of directors) to certify that the Funding was used for the purpose for which it was granted and that any conditions attaching to the funding were met.

Where the Funding is less than **€25,000** per annum the signature of one responsible person is sufficient. This statement may be submitted with the financial statements but must be received no later than six months after the accounting year end. The assurance should be in the following form:

“We certify that the grant funding received [by Recipient] from the Arts Council in the 12 month period ended [] was expended in accordance with the purpose for which it was granted and any conditions attaching to the grant funding were met”.

Additionally, in the case where the Recipient is in receipt of public funding from any other agency, the following form should be followed:

“We confirm that there has been no duplication in the use of public funding for the same activity”.

In the case of **organisations** only, an additional declaration is required as follows:

“We confirm that Exchequer funding from all sources exceeds/does not exceed [delete as appropriate] 50% of [the Recipient's] total income.”

If the Recipient has received Funding (as defined in these Conditions of Financial Assistance) of **€100,000** or above per annum, it must instead submit a statement from its auditors/external accountant confirming that the Funding received from the Arts Council was used for the purpose for which it was granted and that any conditions attaching to the funding were met. The assurance from the auditor/accountant should be in the following form:

“In our opinion the grant funding received [by organisation] from the Arts Council in the 12 month period ended [] was expended in accordance with the purpose for which it was granted and any conditions attaching to the grant funding were met. Additionally, where [the organisation] is in receipt of public funding from any other agency we confirm that there has been no duplication in the use of public funding for the same activity.

In the case of **organisations** only, an additional declaration is required as follows:

“We confirm that Exchequer funding from all sources exceeds/does not exceed [delete as appropriate] 50% of [the Recipient's] total income.”

Keeping of accounts

18. All accounts, books, ledgers and other financial records of the Recipient shall be fully, properly and accurately maintained, shall contain true and accurate records of all matters required to be entered in them by the Companies Act 2014 (in case the Recipient is a company), and shall give a true and fair view of the transactions and contractual position of the Recipient and of its assets and liabilities.

Inspection

19. (a) The Arts Council and its authorised representatives shall have the right to enter the Recipient's

premises and inspect the books, records and accounts of the Recipient on reasonable notice during normal business hours and shall have the right at its own expense to take away copies of or extracts from any such books, records and accounts. The Recipient shall provide the Arts Council with all such information relating to the business affairs and financial condition of the Recipient as the Arts Council may reasonably require.

- (b) The Recipient acknowledges and agrees that it shall make its books and accounts available to the Comptroller and Auditor General if requested to do so, where 50% or more of the Recipient's total income is sourced from Exchequer funds.

Acknowledging Arts Council support

- 20. Recipients must acknowledge the support of the Arts Council in all promotional material associated with their work in the style and manner laid out in the Arts Council Funding Acknowledgement Guidelines:

<http://www.artscouncil.ie/uploadedFiles/wwwartscouncilie/Content/Funding/Funding-Acknowledgement-Guidelines.pdf>.

Compliance with the rules of acknowledgement of funding will be monitored throughout the life of each funded activity. Non-compliance is a breach of the Conditions and may affect payments and future funding. The Arts Council reserves the right to request copies of all such promotional material prepared by the Recipient.

- 21. [INTENTIONALLY LEFT BLANK]
- 22. Acknowledgement of Funding and other reference to the Arts Council does not imply that the Arts Council accepts responsibility to third parties for the Recipient's debts or obligations.

Animal welfare

- 23. Recipients whose activities involve the use of live animals must submit evidence of compliance with the Arts Council's *Framework for the Welfare of Animals Presented in the Arts*.

Freedom of information (FOI)

- 24. Information provided to the Arts Council may be disclosed in response to a request made under the Freedom of Information Act 2014. If Recipients consider that certain information should not be disclosed because of its confidentiality or commercial sensitivity, Recipients must, when providing such information, clearly identify such information and specify the reasons for its confidentiality or commercial sensitivity. If Recipients do not identify such information as confidential or commercial sensitive, it is liable to be released in response to a Freedom of Information request without further notice to or consultation with the Recipient. The Arts Council will, where possible, consult with the Recipient about confidential or commercial sensitive information so identified before making a decision on a request received under the Freedom of Information Act.

Publication of decisions

- 25. The Arts Council reserves the right to publish relevant details of Recipients and Funding including, but not necessarily limited to, the names of Recipients, the amount of the Funding offered and a summary of the proposed activity.

Termination

- 26. The Arts Council may immediately revoke, cancel or abate any part of the Funding which shall not then have actually been paid if the Recipient
 - (i) has a receiver appointed over any of its assets,

- (ii) makes a composition with its creditors,
- (iii) passes a resolution for winding up,
- (iv) is the subject matter of a petition for winding up,
- (v) is in material breach of any provision of these Conditions and fails to remedy such breach within 28 days following service by the Arts Council of a notice in writing specifying the breach complained of, or
- (vi) is in persistent breach of any provision of these Conditions.

Compliance with laws

- 27. The Recipient shall comply with all laws applicable to it for the time being in force and in particular shall fulfil its statutory obligations including, where applicable, its obligations under employment law, statutes, regulations and Revenue requirements relating to PAYE and PRSI, and the Companies Act 2014.
- 28. In line with Children First National Guidance for the Protection and Welfare of Children (2017), the Arts Council seeks to ensure that those in receipt of funding or grant-aid, whose work brings them into contact with children, are meeting their obligations under the Children First Act 2015. The Arts Council has developed a quality assurance framework which is used to measure and evidence the compliance of funded or grant-aided organisations and artists.

Accordingly, the Arts Council reserves the right to request and require information from Recipients to evidence their compliance with Children First 2015 and other relevant legal or national guidance, including the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012-2016 and Children First National Guidance for the Protection and Welfare of Children 2017.
- 29. When purchasing goods and/or services Recipients should comply with public procurement guidelines. The guidelines are published on www.etenders.gov.ie.
- 30. The Recipient shall comply fully with its obligations under the European Communities (Late Payment in Commercial Transactions) Regulations 2012.
- 31. Recipients shall comply with all applicable requirements of the Fire Services Act, 1981 and the Safety, Health and Welfare at Work Act, 2005, all applicable regulations made thereunder and all applicable codes of practice, having particular regard for the needs of persons with disabilities. Recipients shall have in place appropriate policies dealing with workplace bullying and harassment.
- 32. The Recipient must avoid any form of discriminatory practice and shall have regard for the need to promote equal opportunities in all areas of work in compliance with the provisions of the Employment Equality Acts 1998 to 2011. Recipients shall have in place an appropriate equal opportunities policy to include gender equality.
- 33. The Recipient will adhere to best practice standards in relation to the recruitment and selection of its staff and will keep appropriate records of all applications, selection processes, references and contracts of employment.
- 34. Both the Arts Council and the Recipient shall have regard to their obligations under the Data Protection Acts 1988 to 2018, and any other applicable data protection laws and regulations as may be enacted or enter into effect from time to time ("DPA"). In so far as the Recipient obtains and processes personal data in the course of its business, it shall comply with its obligations as a data controller under the DPA. The Recipient shall ensure that it has obtained all consents which are required by law to enable the Recipient to access and disclose any personal data which is sought by the Arts Council. The Arts Council may process data for the purposes of research or data analysis in which case the personal data will be

anonymised.

35. In no circumstances shall the Arts Council or any independent auditor appointed by it have any responsibility for a Recipient's affairs or direction. That responsibility is vested in the Recipient's board of directors or managing body.

Disposal of assets

36. The Recipient shall not dispose of assets acquired with Funding without the prior written approval of the Arts Council.

Intellectual property rights

37. The Recipient shall ensure that no director, manager or employee of the Recipient shall, whether on that person's own behalf or on behalf of any third party, acquire rights in any work produced by the Recipient unless permission in writing has first been obtained from the Arts Council.

Waiver

38. No failure or delay by the Arts Council in the exercise of any remedy provided for in these terms and conditions or available in law or in equity shall be construed as a forfeiture or waiver thereof or of any other right or remedy available to the Arts Council under these terms and conditions or in law or in equity.

Value for money

39. The Recipient will use its best endeavours to deliver and report value for money in the use of its Funding in a manner that maximises effectiveness and outcomes in the use of public funds and will co-operate with the Arts Council in the achievement of value for money.

Entire agreement

40. These terms and conditions, together with the Arts Council's letter of offer and associated material, contain the entire agreement of the parties with respect to the subject matter of hereof and supersede all prior agreements and arrangements whether written or oral between the parties with respect to the subject matter hereof. No amendment, interpretation or waiver of any of the provisions of these terms and conditions shall be effective unless made in writing and signed on behalf of each of the parties.

PART 2 – Conditions applying to Recipients of Grant Funding

Acceptance of terms and accuracy of information

41. The Committee/Council/Board of the Recipient named in the funding agreement/letter of offer is required to confirm the accuracy of all submitted information and accept and agree to abide by the following and any other conditions specified by signing and uploading the funding agreement acceptance form to the Arts Council's online services website.
42. Recipients must ensure that their financial returns are prepared and certified in accordance with these Conditions.

Constitution

43. Each Recipient must have a **bank account and tax number** in its own name and should ensure that its tax clearance certificate is kept up-to-date and that renewal certificates are submitted to the Arts Council.
44. The Arts Council requires a copy of the constitution (formerly known as memorandum and articles) of each Recipient in receipt of Grant Funding. The Recipient must provide the Arts Council with a copy of its most recent constitution, and any amendments to these documents must be forwarded to the Arts Council.
45. In the case of Recipients in receipt of an annual grant the following is required:
 - (a) That meetings of the board/committee shall be held no less frequently than quarterly.
 - (b) That where there are matters of material interest to the Arts Council being reported on and/or decided at a board meeting or otherwise, the Recipient has a responsibility to furnish the Arts Council with all relevant documentation and explanations in a timely manner.

Accounts

46. After the event or activity for which Funding was offered has taken place, the Recipient shall send financial statements to the Arts Council as follows:
 - (a) In cases of a limited company or an organisation with a constitution other than that of a limited company and where the Grant Funding provided is **less than €25,000 per annum**, a detailed statement of the related income and expenditure, certified as correct by the chairperson and the chief executive officer, is required.
 - (b) In cases of a limited company or an organisation with a constitution other than that of a limited company and where the Grant Funding provided is **€25,000 per annum or above**, the following is required:
 - (i) Where its **turnover is less than €150,000**: a complete set of accounts prepared by a person qualified for appointment as a statutory auditor in accordance with the Companies Act 2014. This should include an Income and Expenditure Account, Balance Sheet and appropriate explanatory notes.
 - (ii) Where its **turnover is €150,000 or above**: a complete set of accounts audited by a person or firm qualified for appointment as a statutory auditor in accordance with the Companies Act 2014, including detailed analysis of income and expenditure. This requirement is compulsory and is required irrespective of statutory exemptions.
 - (iii) Accounts must cover all affairs and should identify income from all sources, received and receivable, including other grants, sponsorship and donations. **All Arts Council Grant Funding must be identified as "Arts Council Grant Funding", and shown separately on the**

income/receipts side of the accounts. All Arts Council funding in addition to grant funding must be separately listed, with the purpose of that funding identified.

47. For Grant Funding **in excess of €100,000 per annum**, the Arts Council is entitled to appoint an independent auditor whose role shall be:
- (i) to ensure that public money is being properly managed;
 - (ii) to ensure that public funds are applied for the purpose(s) intended for them;
 - (iii) to provide assurance on the system of internal financial control put in place by the organisation;
 - (iv) to examine whether the Recipient administers its resources economically and efficiently and has systems in place to evaluate the effectiveness of its expenditure;
 - (v) to examine whether the Recipient conducts its affairs with probity and sound corporate governance;
 - (vi) to establish, through review of the frequency, quality and accuracy of information being presented to it, whether the Recipient's board of directors or managing body is provided with adequate financial information;
 - (vii) to establish whether appropriate procedures have been adopted by the Recipient in relation to transactions with related parties and that any directors' transactions are properly disclosed in the financial statements;
 - (viii) to establish whether any issues concerning tax compliance have arisen.

In the performance of his/her functions, the independent auditor so appointed shall have access to, and may take copies of, such books, documents and records of the Recipient as he/she may require and may obtain from any officer or employee of the Recipient such information within that person's knowledge or control as he/she may reasonably require.

The independent auditor shall make his/her reports in writing to the Arts Council which may then, at its sole discretion, issue the report to the Recipient. In the event of any identified or suspected governance or performance issue affecting the Recipient or the Funding, the Arts Council may require the prompt resolution of any such governance or performance issue in a manner satisfactory to the Arts Council.

48. In all cases, accounts must be sent to the Arts Council not later than six months after the fiscal year to which they relate. Payment of Grant Funding will be withheld until such accounts have been received and reviewed.

In addition, in all cases, the recipient **must** provide details of expenditure and audiences achieved through the Arts Council's online arts activity report (AAR) portal.

Reserves

49. All transfers and appropriations to Reserve Accounts shall be agreed in writing with the Arts Council in advance and before the end of the relevant financial year.

Performances in aid of charity or in other special circumstances

50. The Arts Council's prior agreement in writing shall be obtained before any performance is arranged, or announced as being arranged, for the purpose of raising funds in aid of a charitable object other than that of the Recipient.

Information

51. The Arts Council must be kept fully informed as to the programme of events which is aided by the Arts Council, and should be made aware of any material changes to the programme in a timely manner.

No further obligation

52. The Recipient acknowledges that Grant Funding is granted on the basis of plans outlined in the Recipient's funding application agreed with the Arts Council and for the specified period and that the Arts Council has no obligation whatsoever to provide further funding or financial assistance of any nature.

Governance

53. a) The Recipient shall co-operate fully with the Arts Council by implementing policies and procedures in areas which include internal audits, risk management, public procurement, financial reporting, quality of service and other matters which may be reasonably deemed appropriate by the Arts Council.

- b) Without prejudice to the generality of Clause 53.a), the Recipient shall ensure its governance arrangements comply at all times with the following principles:

The Board of the Recipient is responsible for:

- (i) leading, directing and setting the strategy for the Recipient's activities;
 - (ii) compliance by the Recipient with all statutory obligations of the Recipient;
 - (iii) ensuring that an adequate system for identifying, monitoring and managing risk is in place;
 - (iv) establishing and monitoring the effectiveness of the Recipient's internal controls;
 - (v) clearly documenting procedures for the appointment and disqualification of members of the Board of the Recipient (if not already set out in the Recipient's constitutional documentation);
 - (vi) ensuring the financial statements present a balanced, true, transparent and complete assessment of the Recipient's financial position;
 - (vii) annually reviewing the performance of the Board of the Recipient to identify ways to improve its effectiveness;
 - (viii) maintaining an appropriate code of conduct applicable to all directors and staff of the Recipient setting out standards of integrity, conduct, business ethics and concern for the public interest; and
 - (ix) annually confirming, by letter to the Arts Council signed by the Recipient's chairperson, compliance with the Governance Transparency Scale for organisations in receipt of recurring Arts Council funding (as set out in Appendix B of these Conditions).
- c) The Recipient shall ensure that it has effective internal codes of governance in place including an adequate system of internal controls to ensure compliance with laws and regulations and the Recipient shall use (among other relevant publications) the Arts Council's A Practical Guide for Board Members of Arts Organisations and template constitution for companies limited by guarantee (<http://www.artscouncil.ie/uploadedFiles/Constitution-Template-July-update.pdf>) as a guide in drawing up such codes of governance.
- d) The Recipient shall, in the event of any board member or member of its staff having behaved illegally, wrongfully, inappropriately or in breach of relevant policies and procedures of the Recipient, whether by act or omission, in respect of any person or the Recipient becoming aware

of any allegation or complaint that any such board member or member of its staff has behaved in such a manner in respect of any person, take all necessary actions in respect of such board member or member of its staff to ensure the safety and protection of such person and members of the public generally and shall report the matter to all relevant authorities.

- e) Where an issue of serious concern in relation to governance is identified, it shall be notified in writing to the Arts Council promptly together with a proposal for dealing with the issue and a timetable within which the issue will be addressed.
- f) The Recipient will co-operate with reviews of governance arrangements.

Appendix A – Statement of Principles for Grantees (DPER Circular 13/2014)
www.circulars.gov.ie/pdf/circular/per/2014/13.pdf

Are you in receipt of public funding?

This Statement outlines the 4 principles which apply in the case of bodies in receipt of grant funding provided directly or indirectly from Exchequer sources.

Clarity

Governance

Value for
Money

Fairness

This Statement should be brought to the attention of every grant receiving body

If you are in receipt of Public Funding you should

<p style="text-align: center;">Clarity</p> <p>Understand the purpose and conditions of the funding and the outputs required</p> <p>Apply funding only for the business purposes for which they were provided</p> <p>Apply for funding drawdown only when required for business purposes</p> <p>Seek Clarification from the grantor where necessary – on use of funds, governance and accountability arrangements.</p>	<p style="text-align: center;">Governance</p> <p><i>Ensure appropriate governance arrangements are in place for:</i></p> <p>oversight and administration of funding</p> <p>control and safeguarding of funds from misuse, misappropriation and fraud</p> <p>accounting records which can provide, at any time, reliable financial information on the purpose, application and balance remaining of the public funding</p> <p>Accounting for the amount and source of the funding, its application and outputs/outcomes.</p>
<p style="text-align: center;">Value for Money</p> <p><i>Be in a position to provide evidence on:</i></p> <p>effective use of funds</p> <p>value achieved in the application of funds</p> <p>avoidance of waste and extravagance</p>	<p style="text-align: center;">Fairness</p> <p>Manage public funds with the highest degree of honesty and integrity</p> <p>act in a manner which complies with relevant laws and obligations (e.g. tax, minimum wages)</p> <p>procure goods and services in a fair and transparent manner</p> <p>act fairly, responsibly and openly in your dealings with your Grantor</p>

Appendix B – Governance Transparency Scale for organisations in receipt of recurring Arts Council funding

The need for additional transparency is becoming increasingly evident. Transparency, whilst linked to governance is a separate function. An organisation could have exemplary governance, but if that isn't transparent it undermines its credibility.

This is especially true at present when public confidence needs to be rebuilt. Therefore rather than relying on current company law to present governance information to the public, it is important that key information about an organisation is presented through its website.

The Arts Council has adapted the Boardmatch Ireland Governance Transparency Scale, which ranks the level of transparency, as in the level of corporate information that is placed on an organisation's website. The Council now requires all organisations that it funds on a recurring basis to comply with the standards set out as follows.

Organisation	Information to be provided on the website
<ul style="list-style-type: none"> ○ <i>For organisations in receipt of recurring funding of €100,000 or above per annum</i> 	<ul style="list-style-type: none"> ● The names of all the current board members ● The date the board members were appointed ● A biography of each of the board members ● A copy of most recent Financial Statements ● The disclosure in bands of €10k of senior staff remuneration packages ○ A commitment to comply with the Governance Code (a code of practice for good governance of community, voluntary and charitable organisations in Ireland) or explain why you are unable to comply ● A commitment to comply with the principles of good fundraising ● A list of Members ● The Articles and Memorandum of Association (or Constitution)
<ul style="list-style-type: none"> ○ <i>For organisations in receipt of recurring funding of less than €100,000 per annum</i> 	<ul style="list-style-type: none"> ● The names of all the current board members ● A biography of each of the board members ● A copy of most recent Financial Statements ● A commitment to comply with the Governance Code (a code of practice for good governance of community, voluntary and charitable organisations in Ireland) or explain why you are unable to comply

Note: Organisations should submit an annual letter, from the Chairman, confirming compliance. The final 20% of funding will not be released until this letter has been received.

Schedule 5 – Payment Guide

Strategic Funding and Venues Funding 2019

Guide to accessing your funding online



This document explains how you accept and draw down monies against the offer of funding you have been awarded. **Note** that there are some new steps in the process for 2019, and there are new limits to the number of payments and amounts that can be requested within the payment schedule process. **You are asked to read this document carefully so that you fully understand the process.**

Online services support

For a step-by-step guide to creating and submitting your payment schedule or request, including accepting your offer and uploading the required documents, please go to <http://www.youtube.com/user/ArtsCouncilDemos>.

If you require assistance using online services to manage your payments, please contact Payments by email at payments@artscouncil.ie or phone **01-618 0253**.

You **must** manage payment of your funding using the Arts Council online services (OLS) website - <https://onlineservices.artscouncil.ie>

You can use the site to:

- Accept the Arts Council's funding agreement and conditions of financial assistance
- Submit payment requests with supporting documentation
- Follow the status of your payment

The following are the steps that you need to complete:

For the first payment:

1. Accept your offer
2. Check your bank details (and update if necessary)
3. Check your tax details (and update if necessary)
4. Create a payment schedule or a payment request
5. Upload funding agreement acceptance form
6. Upload child protection and welfare quality assurance self-audit form
7. Submit your payment schedule or payment request

For the "interim" payment:

8. Submit your budget arts activity report (B-AAR) for the funding period ahead through the AAR portal
9. Submit your B-AAR Schedule Report through OLS

For the final payment:

10. Prepare and submit documents for final payment

For touring and dissemination of work (where relevant):

11. Prepare and submit documents and supporting materials for first and final touring payment

1. Accept your offer

You **must** accept the Arts Council's *Conditions of Financial Assistance* and your funding agreement online before you can proceed to request any payment. It is **very important** that you read both your funding agreement letter and the *Conditions of Financial Assistance* carefully before accepting your offer.

You accept these by checking the relevant tick boxes in online services.

You **must** accept both your funding agreement and the *Conditions of Financial Assistance* through your online services account by **28 February, 2019**.

2. Check your bank details

Please see **sections 12, 13 and 14** of the *Conditions of Financial Assistance*. If you have previously provided formal confirmation of your current bank account details through your online services account, you do not need to do so again this year. However please note that the Arts Council is currently reviewing its policy regarding retention of bank details in the light of Data Protection legislation and you may be required to resubmit your bank confirmation in the future.

If you have changed your bank account details you **must** provide formal confirmation of your new details via online services.

- **Note** – all bank details **must** be in the name of the successful applicant. **Payments will only be paid into a bank account in the name of the successful applicant.**
- The Arts Council does not currently issue payments to Credit Union accounts.
- This confirmation can only be provided via your online services account.

3. Check your tax details

Please see **section 15** of the *Conditions of Financial Assistance*.

Note – you **must** provide evidence that you are tax compliant via online services.

4. Create a payment schedule or a payment request

The Arts Council's funding year for Strategic Funding and Venues Funding runs from 1 January to 31 December.

The documentation requirements for final payments relate to the final payment of 2019.

a) Create a payment (drawdown) schedule

If you have been awarded **more than €20,000**, you **must** create what is called a *payment schedule*. A payment schedule is a series of planned payment dates and amounts. This allows you to choose the number of payments (from a minimum of three to a maximum of five) you receive throughout the year, the amount of each instalment and the month in which you will receive each payment.

Note – the first payment that you request **must** be for 20% of the total amount awarded, and your final payment **must** be for 20% of the total amount awarded. **Note** also that, in a change from previous years, you **must request at least one interim payment**. You can request between one and three interim payments as you see fit. These interim payment(s) **must** add up to a total of 60% of the amount awarded.

The payment schedule you create is subject to agreement with the Arts Council. Once your schedule has been agreed, you will receive payment on the planned dates, subject to you meeting the terms and conditions of your funding.

Note that you **cannot** enter a first payment date through online services less than **20 days** from the date that you submit your payment schedule.

You **must** create and submit your payment schedule for agreement by the Arts Council by **28 February, 2019**. You **must** schedule your first payment to be drawn down **no later than April 2019**.

If your organisation has a December year-end your schedule **must** provide for at least 80% of your grant to be drawn down by **no later than May 2019**.

To facilitate the smooth processing of final payments, we recommend that your final payment request should be scheduled to occur **no later than September 2019** or within six months of your financial year end if later than December.

Schedule of Payments:

Your payments should be scheduled as follows:

First payment:	20% of total amount awarded
Interim payment(s):	the sum of 60% of the total amount awarded, at date(s) of your choosing between your first payment and final payment
Final payment:	20% of the total amount awarded

b) Create a payment request

If you have been awarded **€20,000 or less**, you **must** create a payment request. A payment request is an application to draw down an instalment of your funding and payment of the request is subject to you meeting the associated terms and conditions. Funding of €20,000 or less is paid in two instalments and only one request can be made at a time. Your first payment request **must** be 80% of the grant and it **must** be requested **no later than April 2019**. If your organisation has a December year end you **must** request your final 20% **no later than September 2019** or within six months of your financial year end if later than December.

5. Upload funding agreement acceptance form

The funding agreement acceptance form is a form that must be printed, signed, scanned and uploaded through online services. This form certifies that you have read and accepted the terms set out in your funding agreement letter, including the Arts Council’s Conditions of Financial Assistance. This form **must** be signed by the Chair of your organisation, along with the Director/CEO.

6. Upload Child Protection and Welfare Quality Assurance self-audit form

The self-audit form is a questionnaire which confirms if your organisation provides services (e.g. cultural, recreational or educational) to children under the age of 18 and, if your organisation does, that it is meeting its obligations for the safety and welfare of children under the [Children First Act 2015](#) in line with [Children First: National Guidance for the Protection and Welfare of Children \(2017\)](#) **You must complete and upload this form whether or not you/your organisation, staff or volunteers work with children**. This is a mandatory requirement for all organisations in receipt of state funding.

If you have not already completed the self-audit form, you can do so [here](#).

Note – failure to upload **both** of the documents outlined at section 5. and 6. above will result in a delay to your receiving your first payment.

7. Submit your payment schedule or payment request

Whether submitting a payment schedule or a payment request, when you have completed all of the above, you **must** click the 'Submit' button to send your payment schedule or payment request to the Arts Council.

Note – the first payment of 20% will issue according to your payment schedule once you have accepted the funding agreement and the *Conditions of Financial Assistance* through the online services website, and submitted all required documentation. Your next payment (the first interim payment) is dependent on your completion of step 8 below.

8. Submit your budget arts activity report (B-AAR) through the AAR portal

The B-AAR is a confirmation of your activity and financial and engagement projections for the coming year as outlined in your application, adjusted as necessary according to the Arts Council's funding offer. The B-AAR should be based on the information that you provided as part of your application. You will complete the B-AAR online and submit it to the Arts Council.

Once you have completed the B-AAR and submitted it through the Arts Council's AAR Portal, it will be reviewed by the Arts Council for approval. In the event that there are any issues with your revised plans or budget, we will contact you and ask you to resubmit information as required. All payments after your first payment will be withheld until such time as your B-AAR has been approved and agreed by the Arts Council.

Please see the [B-AAR User Guide](#) for information on how to complete this process.

IMPORTANT: If your payment request/schedule has a status of '**Draft**' on your homepage in online services, we have **not** received it and we cannot begin to review your documentation and process your payments.

9. Submit your B-AAR Schedule Report through OLS

Once your B-AAR has been approved and agreed by the Arts Council, an overview copy – called a **B-AAR Schedule Report** – will be sent to you. This is the basis of your funding agreement with the Arts Council, and will be used subsequently to monitor your activities. If there are any errors or issue with this, you should contact your relevant Arts Team immediately.

Your interim payment (or first if more than one) will issue according to your payment schedule once your *B-AAR Schedule Report* has been uploaded through OLS.

10. Prepare and submit documents for final payment

Note – there are changes to the requirements for funding for 2019, according to the amount of funding you have been offered. Below is a list of the requirements that you will need to satisfy in order to drawdown your final payment for the year.

In the same way that you provided a budget arts activity report (B-AAR) in order to draw down your interim payment, you will be required to submit what is called an actual arts activity report (A-AAR) for the **previous** funding year in order to draw down your final payment. This is the same process as for the B-AAR, except that this time you are providing financial, audience and other data based on what *actually* occurred in 2018.

In order to receive your final payment, you will need to provide the following according to the amount of funding you have been awarded:

Funding Amount	Completed actual arts activity report (A-AAR) <i>Note 1</i>	Governance Transparency Letter <i>Note 2</i>	Auditor's Letter of Assurance <i>Note 3</i>	Certificate of Assurance <i>Note 3</i>	Audited Accounts <i>Note 4</i>
Up to €24,999	YES	YES	NO	YES	I&E
€25,000 - €99,999	YES	YES	NO	YES	YES
€100,000 - €249,999	YES	YES	YES	NO	YES
€250,000 - €499,999	YES	YES	YES	NO	YES
€500,000 and above	YES	YES	YES	NO	YES

Note 1 – You will complete the actual arts activity report (A-AAR) by entering data through the AAR portal. **You will not be able to receive your final payment until this is completed.**

Note 2 – Please see **section 53b(ix)** and **appendix B** of the Conditions of Financial Assistance.

Note 3 – Please see **section 17** of the Conditions of Financial Assistance. Please **note** that this assurance refers to the use of funding relating to the same period as the I&E / Audited Accounts.

Note 4 – Please see **section 46** of the Conditions of Financial Assistance.

Note – the governance transparency letter, the certificate of assurance and audited accounts **must** be signed by hand and **must** be uploaded through OLS.

TOURING

Please see below for what to do if you have been offered funding for touring through Strategic/Venues Funding.

The following section applies **ONLY** if you have been awarded touring funding as part of your offer under Strategic /Venues Funding.

11. Prepare and submit documents and supporting materials for first and final touring payment

If your organisation has been offered funding specifically for touring, details of this funding will have been set out within your funding agreement letter.

The process for accepting the offer in online services is the same as steps 1-4 above.

Note – you **must** draw down touring funding according to the following amounts:

First payment	80% of amount offered
Final payment	20% of amount offered

Required documents for the **first** payment for touring:

Funding	<ul style="list-style-type: none"> Revised OR confirmed budget and plan – including venues and audience details Memorandum of Understanding between parties
How to submit	Update your account on online services

Required documents for the **final** payment for touring:

Funding	Report form – including audience achieved	Income and Expenditure template certified by the applicant.	Income and Expenditure template signed by the applicant and a board member.
Up to €24,999	YES	YES	
€25,000 and above	YES		YES
How to submit		Update your account on online services	

N.B Please note that that all Income & Expenditure Accounts have to be signed by hand

To receive your **final instalment** you **must** provide:

- Report form**, available here: <http://www.artscouncil.ie/Funding/Payment-templates/>. Your completed report form, which includes a Declaration of Assurance section must, be submitted **through online services**.

The report form requests audience data which you are strongly recommended to collect as your tour progresses. If the report is not completed correctly, final payment may be delayed or withheld.

- Income and expenditure account** (Please note: **Theatre Tours** must complete a separate Theatre Income & Expenditure template), available here: <http://www.artscouncil.ie/Funding/Payment-templates/>

Schedule 6 – Funding acceptance form



Strategic/Venues Funding Agreement Acceptance Form 2019

Use this form to formally declare that you have read, understand and accept the content of your funding agreement.

The form must be signed by:

- The chairperson of the organisation’s board of directors or governing body; **and**
- The most senior executive officer.

Organisation name:	
ARN:	
Application number:	

We, the undersigned, confirm that:		(Please tick ✓)
We have read the Arts Council funding agreement letter, and accept the terms set out		<input type="checkbox"/>
We have read the schedules to the funding agreement, including the Arts Council’s <i>Conditions of Financial Assistance</i> , and accept the terms set out		<input type="checkbox"/>
We confirm that all information provided to the Arts Council in the course of our application was, when provided, and continues to be true, complete and accurate		<input type="checkbox"/>

First name	Surname	Position	Date	Signature
		Chairperson		<i>(scan of signature)</i>
				<i>(scan of signature)</i>