



«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 – Strategic Funding

ARN «ARN»

Application ID «Application ID»

«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 Funding to the Recipient to cover the 2024 funding year. The amount of this offer is set out in **Schedule 1** to this agreement.
2. You must complete your B-AAR following this offer of funding. All of the funding, whether it may consist of restricted or unrestricted funding or both, shall be used wholly and exclusively in financing the activities agreed by your organisation with the Arts Council in the B-AAR save where the Arts Council has given its prior written approval for any modification of this requirement and then only on such terms as the Arts Council may deem fit. The Recipient shall provide on demand any information which the Arts Council may reasonably require to satisfy itself that the Recipient is in full compliance with this requirement, and failure to do so may result in cancellation, revocation or abatement of the Funding at the Arts Council's discretion.
3. This funding is specifically to support the activities as agreed by your organisation with the Arts Council in B-AAR which must be completed following this offer of funding. Please note, should this grant aid be used for any other purpose the Arts Council agreement must be sought in advance.
4. 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.
5. Any particular conditions attaching to this offer of funding are set out in **Schedule 2** to this agreement. These are Special Conditions of Funding.
6. The Recipient agrees to be bound by the additional reporting requirements as set out in **Schedule 3** to this agreement.
7. 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.
8. 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.
9. 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.

10. 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\_Team\_name»

Head of «Arts\_Team\_name»

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:

<b>TOTAL AMOUNT OF FUNDING AWARDED</b>	€
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of which:

Funding for core and artistic purposes	€	<b>Unrestricted</b>
Touring & Dissemination of work <b>Note 1</b>	€	<b>Restricted</b>
Access Costs <b>Note 2</b>	€	<b>Restricted</b>

**Note 1:** for Touring and Dissemination of Work, please refer to the enclosed Payment Guide (Schedule 5) on how to draw down this funding.

**Note 2:** Request 90% of your Access Costs separately through OLS when requesting your First Payment and request the balance of 10% when requesting your Final Payment.

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

Under the terms of this agreement:

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

**Restricted** 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:

Advance payment: <b>Note 1</b>	35%	€XX,XXX
First payment: <b>Note 2</b>	10%	€XX,XXX
Interim payment(s): <b>Note 3</b>	35%	€XX,XXX
Final payment:	20%	€XX,XXX

**Note 1:** This has already paid out in most cases – in this case the amount displayed in OLS will be the remaining balance. You should still draw down the amounts shown here.

**Note 2:** If you have not drawn down an advance payment, you should request 45% as your first payment

**Note 3:** You may request up to three interim payments if you wish.

## Schedule 2 – Special conditions

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The Council has set out the following as special conditions to your funding for the 2024 funding year, subject to final agreement as part of your revised plans through the budget arts activity report (B-AAR) process:

<<Pulled from “Approval conditions” in CRM>>

All organisations in receipt of Strategic/Arts Centre Funding in 2024 are required to sign up to the **Safe to Create Code of Behaviour**. Staff in organisations are also required to undertake the three training courses, developed for the creative industries, which are being delivered as part of the Safe to Create Programme. Full details are available at [www.safetocreate.ie](http://www.safetocreate.ie)

Organisations in receipt of restricted access supports will be asked to report separately on the use of these funds in support of their programmes.

If you identified in your application that your board had approved a policy on artists pay and conditions we will write to you seeking further details on this.

**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* at Schedule 4 below.

The Council expects all organisations within its Strategic and Arts Centre 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.

<b>BAND A: less than €250k</b>	<b>BAND B: €250K and over</b>
<ul style="list-style-type: none"> <li>• A completed actual arts activity report detailing Arts Council supported activity</li> <li>• Annual survey on activities</li> </ul>	<ul style="list-style-type: none"> <li>• A completed actual arts activity report detailing Arts Council supported activity</li> <li>• Annual survey on activities</li> <li>• Follow up review meeting if required</li> </ul>

## 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 Arts Centre 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 confirms that there will be no duplication in the use of public funding for the same activities during the period for which the Arts Council’s funding is offered.
5.
  - a. The Recipient must notify the Arts Council immediately in writing if any matter arises which will prevent the delivery of their agreed plans or result in non-compliance with these terms and conditions. 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. Failure to do so may result in funding being withheld or repayment of funding being sought.

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. The Recipient must provide details of a bank account held in the sole name of the Recipient, including account name, account number, bank and branch address, IBAN, sort code and BIC (or swiftcode). The designated bank must be a credit institution licensed by the Central Bank of Ireland or trading under EU passporting rules. Electronic money institutions which are not regulated as credit institutions are not acceptable. The Arts Council applies this condition in the interests of protecting grant monies against fraud or misuse of public funds.
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 and charity registration

15. Recipients will be required to supply a valid Republic of Ireland tax number in the name of the Recipient. This is a Department of Public Expenditure and Reform 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.

Recipients must provide evidence that they are registered as a charitable organisation under the Charities Act 2009 if they are required to register as such.



## 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, related payment guide 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 at all times adhere to the Statement of Principles set out in Appendix A to these Conditions.
- (d) In the case of Award Funding of **€100,000 or above**, 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 completion of the programme of work and/or activities for which funding has been awarded, 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. 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 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: [Funding Acknowledgement Guidelines](#).  
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. 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**

22. 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)**

23. 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, to the extent permitted by law, invite submissions from 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**

24. 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**

25. 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.

**Force Majeure**

26. A 'Force Majeure Event' means an event or circumstance or combination of events and/or circumstances not within the reasonable control of either the Arts Council or the Recipient which has the effect of delaying or preventing that party from complying with its obligations under these Conditions including but not limited to acts of God, war, out-break or continuance of disease, insurrection, riot, civil disturbance, rebellion, acts of terrorism, government regulations, embargoes, explosions, fires, floods, tempests, or failures of supply of electrical power, or public telecommunications equipment or lines, excluding industrial

action of whatever nature or cause (strikes, lockouts and similar) occurring at the Recipient's (or its subcontractor's or agent's) place of business.

27. In the event of any failure, interruption or delay in the performance of either party's obligations (or of any of them) resulting from any Force Majeure Event, that party ("the Affected Party") shall promptly notify the other party in writing specifying:
- (i) the nature of the Force Majeure Event;
  - (ii) the anticipated delay in the performance of obligations;
  - (iii) the action proposed to minimise the impact of the Force Majeure Event;

and the Affected Party shall not be liable or have any responsibility of any kind for any loss or damage thereby incurred or suffered by the other party, provided always that the Affected Party shall use all reasonable efforts to minimise the effects of the same and shall resume the performance of its obligations as soon as reasonably possible after the removal of the cause.

28. In the event that Force Majeure continues for 45 calendar days either party shall have the right to terminate the Grant Funding and the obligations arising under these Conditions upon giving (14) fourteen days written notice.
29. In circumstances where the Recipient is the Affected Party, the Arts Council shall be relieved from any obligation to make payments to the Recipient save to the extent that payments are properly due and payable for obligations actually fulfilled by the Recipient in accordance with the terms and conditions of this Agreement.

### **Compliance with laws**

30. 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.
31. In line with Children First National Guidance for the Protection and Welfare of Children (2017), the Arts Council is obliged 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 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.
32. For goods or services greater than €5,000 (excluding VAT) and not more than €50,000 (excluding VAT) in value Recipients must obtain at least three written quotes. In cases where public funding is greater than 50% of total income, when purchasing goods and/or services Recipients should comply with *Public Procurement Guidelines for Goods and Services* published by the Office of Government Procurement. .

33. The Recipient shall comply fully with its obligations under the European Communities (Late Payment in Commercial Transactions) Regulations 2012.
34. 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.
35. In line with the Arts Council's Equality, Human Rights and Diversity (EHRD) Policy, and in compliance with the Employment Equality Acts 1998 to 2021, the Recipient must avoid any form of discriminatory practice and shall have regard for the need to promote equal opportunities in all areas of their work.
36. 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.
37. 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.
38. 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. The assistance, support and advice provided by the Arts Council is not to be regarded as a substitute for professional advice, and the Recipient agrees that Art Council has no liability for any actions taken or omitted as a consequence, direct or indirect, of the assistance, support or advice offered or provided.

#### **Disposal of assets**

39. The Recipient shall not sell, transfer, create any security interest over, or otherwise dispose of, assets acquired with Funding without the prior written approval of the Arts Council.

#### **Intellectual property rights**

40. 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**

41. 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**

42. 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**

43. 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 hereof, and supersede all prior agreements and arrangements whether written or oral between the parties. 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

44. 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.
45. Recipients must ensure that their financial returns are prepared and certified in accordance with these Conditions.

### Constitution

46. 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.
47. 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.
48. 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 is any identified or suspected governance or performance issue affecting the Recipient or the Grant Funding being reported on and/or decided at a board meeting or otherwise, the Recipient shall furnish the Arts Council with all relevant documentation and explanations in a timely manner.

### Accounts

49. No later than six months following the Recipient organisation's financial year end, 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 an arts centre or other organisation wholly owned by a local authority or other statutory agency, a detailed statement of the related income and expenditure, certified as correct by the chief executive officer of the Recipient organisation, and chief financial officer of the local authority or other statutory agency, is required.
  - (c) 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 approved 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, Cashflow statement 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, Balance Sheet and Cashflow statement. 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.**

50. For Grant Funding **in excess of €100,000 per annum**, the Arts Council is entitled to appoint an independent auditor whose role shall include any one or more of the following, as the Arts Council shall direct:

- (i) To examine whether public money is being properly managed;
- (ii) to examine whether public funds are applied for the purpose(s) intended for them;
- (iii) to examine the effectiveness of 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 Grant Funding, the



Arts Council may require the prompt resolution of any such governance or performance issue in a manner satisfactory to the Arts Council.

51. Accounts as described in Clause 49 must be sent to the Arts Council not later than six months after the financial year to which they relate. Payment of Grant Funding will be withheld until such accounts have been received and reviewed.

#### **Reserves**

52. The Recipient is required to prepare and approve a reserves policy, and to reconfirm its ongoing fitness for purpose on an annual basis.

#### **Performances in aid of charity or in other special circumstances**

53. 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 an object, including a charitable object, other than that of the Recipient.

#### **Information**

54. 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**

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

#### **Governance**

56. a) The Recipient shall implement policies and procedures in areas which include internal financial controls, risk management, public procurement, financial reporting, quality of service and other matters.
- b) Without prejudice to the generality of Clause 56.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 an internal code of governance in place including an adequate system of internal controls to ensure compliance with laws and regulations.
- In this regard, the Recipient can use the Arts Council's A Practical Guide for Board Members of Arts Organisations, and [template constitution](#) for companies limited by guarantee as a guide in drawing up such codes of governance.
- The Recipient shall not use or expend any portion of the Grant Funding in circumstances which give rise to a conflict of interest.
- d) The Recipient shall, in the event of any board member or member of its staff having behaved illegally, wrongfully, inappropriately (including in relation to dignity in the workplace) 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 if so required by law. The Recipient shall also inform the Arts Council immediately upon any discovery of any such behaviour whatsoever occurring in relation to the Grant Funding or any individual or entity engaged in connection with the Grant Funding.
- e) Where an issue of significant concern (including without limitation a strategic, operational, financial, reputational or regulatory concern) comes to the attention of the Recipient's senior management, 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 carried out pursuant to these Conditions.

**Appendix A – Statement of Principles for Grantees (DPER Circular 13/2014)**

[Circulars.gov.ie/pdf/circular/per/2014/13.pdf](https://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;"><b>Clarity</b></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;"><b>Governance</b></p> <p><i>Ensure appropriate governance arrangements are in place for:</i></p> <p style="padding-left: 40px;">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;"><b>Value for Money</b></p> <p><i>Be in a position to provide evidence on:</i></p> <p style="padding-left: 40px;">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;"><b>Fairness</b></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. Publicising governance and internal organisation increases confidence in your activities among stakeholders and the general public.

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 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"> <li>○ <b><i>For organisations in receipt of recurring funding of €100,000 or above per annum</i></b></li> </ul>	<ul style="list-style-type: none"> <li>• The names of all the current board members</li> <li>• The date the board members were appointed</li> <li>• A biography of each of the board members</li> <li>• A copy of most recent Financial Statements, including disclosure in bands of €10k of senior staff remuneration packages above €50k</li> <li>• A copy of its code of governance OR a commitment to comply with the <a href="#">Charities Regulator’s Charities Governance Code</a></li> <li>• A commitment to follow good practice as set out in Guidelines for Charitable Organisations on Fundraising from the Public published by the Charities Regulator</li> <li>• A list of Members</li> </ul>
<ul style="list-style-type: none"> <li>○ <b><i>For organisations in receipt of recurring funding of less than €100,000 per annum</i></b></li> </ul>	<ul style="list-style-type: none"> <li>• The names of all the current board members</li> <li>• A biography of each of the board members</li> <li>• A copy of most recent Financial Statements</li> <li>• A copy of its code of governance OR a commitment to comply with the <a href="#">Charities Regulator’s Charity Governance Code</a>.</li> </ul>

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

## Schedule 5 – Payment Guide

### Strategic Funding and Arts Centre Funding 2024

#### 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 2024, 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](mailto: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, and their latest dates for completion:

	STEP	LATEST DATE
	<b>FOR YOUR FIRST PAYMENT</b>	
1.	Log in to your online services account (OLS) to accept your offer letter and Conditions of Financial Assistance	<b>31 January 2024</b>
2.	Create a payment schedule	
3.	Check your bank details (and update if necessary)	
4.	Check your tax details (and update if necessary)	
5.	Upload the enclosed funding agreement acceptance form (Schedule 6)	
6.	Upload child protection and welfare (CPW) quality assurance self-audit form	
7.	Submit your payment schedule along with the required documentation	
	<b>TO CONFIRM YOUR REVISED PLANS FOR THE YEAR</b>	
8.	Submit your budget arts activity report (B-AAR) for 2024 through the AAR portal	<b>29 February 2024</b>
	<b>FOR YOUR FIRST INTERIM PAYMENT</b>	
9.	Submit your B-AAR Schedule Report for 2024 through OLS	<b>31 March 2024</b>
	<b>TO CONFIRM YOUR ACTIVITIES FOR THE PREVIOUS YEAR</b>	
10.	Submit your actual arts activity report (A-AAR) for 2023 activities through the AAR portal. Note your final payment will be held up until this is complete	<b>30 June 2024</b>
	<b>FOR YOUR FINAL PAYMENT</b>	
11.	Prepare and submit documents for final payment	<b>29 July 2024</b>
	<b>FOR TOURING AND DISSEMINATION OF WORK (WHERE RELEVANT)</b>	
12.	Prepare and submit documents and supporting materials for first and final touring payment	

### 1. Accept the Conditions of Financial Assistance and your offer letter

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* contained within it 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.

Please note that you are also required to sign and submit the declaration form at Schedule 6 of this document. See step 5 below.

## 2. Create a payment schedule

In order to draw down your funding, you must create a payment schedule. This sets out the dates on which you would like to be paid. The amounts you should request for each payment are set out in Schedule 1 to this agreement.

**Note** that, in a change from previous years, you **must request at least one interim payment**.

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** schedule your first payment to be drawn down **no later than March 2024**.

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 2024**.

To facilitate the smooth processing of final payments, your final payment request must be scheduled to occur **no later than September 2024**.

Please note that failure to meet these dates may have an impact on future funding.

## 3. 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.

## 4. 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.

## 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. It is enclosed at Schedule 6 of this agreement. 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. Note that in the event that your organisation does *not* provide services to children under the age of 18, the completion of this form is simply a declaration that this is the case.

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

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

**Note** – the first payment 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.

**IMPORTANT:** If your payment 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.

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

The B-AAR is a confirmation of your activity, 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.

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

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, and you have uploaded the PDF copy of your B-AAR schedule report (as per Step 9 below).

#### 9. Submit your B-AAR Schedule Report through OLS

Once your B-AAR has been approved and agreed by the Arts Council, you must upload an overview copy – called a **B-AAR Schedule Report** – through your OLS account. 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 your actual arts activity report (A-AAR) for 2023

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 2023.

Once you have submitted your A-AAR, it will be reviewed by your arts manager, and either approved or queried. If queried, you will be able to re-enter data through the AAR portal.

Once approved, you can create a report and upload it to OLS as part of your final documentation.

#### 11. Prepare and submit documents for final payment

Below is a list of the requirements that you will need to satisfy in order to drawdown your final payment for the year.

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) Note 1	Governance Transparency Letter Note 2	Auditor's Letter of Assurance Note 3	Certificate of Assurance Note 3	Audited Accounts Note 4
Up to €24,999	YES	YES	NO	YES	Signed 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 and uploading an approved report through OLS (see section 10 above). **You will not be able to receive your final payment until this is completed.**

**Note 2** – Please see **section 56 b (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 49 (a), (b) and (c)** of the *Conditions of Financial Assistance*. For amounts under €25,000, and in cases of an arts centre or other organisation wholly owned by a local authority or other statutory agency, the I&E account should be generated using the AAR report.

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

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## TOURING

Please see the following pages for what to do if you have been offered funding for touring through Strategic/Arts Centre Funding.

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

## 12. 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:

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

To receive your **first instalment** you must provide the following documentation which must be uploaded through online services when requesting your first payment:

- A **revised budget and plan** (you **must** upload this even if details have not changed – simply repeat the information contained in the original application if there is no change). The template for your revised plan/budget is available here: <http://www.artscouncil.ie/Funding/Payment-templates/>
- **Memoranda of Understanding** between Producer and each presenter (if changed from original application) **or confirmation** that there are no changes; you are requested to incorporate all agreements into a single document. Available to download here: <http://www.artscouncil.ie/Funding/Payment-templates/>

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

Funding	Touring audience 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	NO
€25,000 and above	YES	NO	YES
<b>How to submit</b>		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:

- **Touring audience 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/Arts Centre Funding Agreement Acceptance Form 2024

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Please 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.

<b>Organisation name:</b>	«Applicant_name»
<b>ARN:</b>	«ARN»
<b>Application number:</b>	«Application_ID»

<b>We, the undersigned, confirm that:</b>		(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		