

Annual Report Tuarascáil Bhliantúil 2023



**When the Moon Spun Round by Fidget
Feet and Ceol Connected, featuring
Thomas Johnston and Vítor Bassi
Photographer: Anita Murphy**

When the Moon Spun Round le Fidget
Feet agus Ceol Connected, le Thomas
Johnston and Vítor Bassi
Grianghrafadóir: Anita Murphy

Annual Report 2023 Tuarascáil Bhliantúil 2023

ISBN: 1-904291-72-4 978-1-904291-72-5 NTR

The Arts Council

70 Merrion Square,
Dublin 2, D02 NY52 Ireland

An Chomhairle Ealaíon

70 Cearnóg Mhuirfean,
Baile Átha Cliath 2, D02 NY52 Éire

www.artscouncil.ie

facebook.com/artscouncilireland

twitter.com/artscouncil_ie

instagram.com/artscouncilireland

linkedin.com/company/the-arts-council-ireland

t +353 1 618 0200

Clare Sands, Next Generation Award Publication.

Photographer: Claire Nash.

Clare Sands, Foilsíú na Dámhachtana d'Ealaíontóirí na Chéad Ghlúine Eile.

Grianghrafadóir: Claire Nash.



Big Bang Festival, The Ark.
Photographer: Kyle Tunney.
An Fhéile Big Bang, The Ark.
Grianghrafadóir: Kyle Tunney.



The Arts Council

Who we are and what we do

The Arts Council is the Irish government agency for developing the arts. We work in partnership with artists, arts organisations, public policy makers and others to build a central place for the arts in Irish life.

We provide financial assistance to artists, arts organisations, local authorities and others for artistic purposes. We offer assistance and information on the arts to government and to a wide range of individuals and organisations. As an advocate for the arts and artists, we undertake projects and research, often in new and emerging areas of practice, and increasingly in cooperation with partner organisations.

The Arts Council received €130 million in grant-in-aid from the exchequer for 2023.

An Chomhairle Ealaíon

Ár ról agus ár gcuid oibre

Is í an Chomhairle Ealaíon gníomhaireacht Rialtas na hÉireann le haghaidh na healaíona a fhorbairt. Oibrímid i gcomhpháirt le healaíontóirí, le heagraíochtaí ealaíon, le lucht déanta beartas poiblí agus le daoine eile chun áit lárnach a chruthú do na healaíona i saol na hÉireann.

Tugaimid cúnamh airgeadais d'ealaíontóirí, d'eagraíochtaí ealaíon, d'údaráis áitiúla agus do dhaoine eile ar mhaithe le cúrsaí ealaíne. Cuirimid comhairle agus eolas i dtaobh na n-ealaíon ar fáil don Rialtas agus do raon leathan daoine aonair agus eagraíochtaí. Agus muid ag saothrú ar son na n-ealaíon agus ealaíontóirí, tugaimid faoi thionscadail agus faoi thaighde. Baineann cuid mhór díobh seo le réimsí nua den chleachtas ealaíne atá ag teacht chun cinn agus is minic a dhéantar an obair i gcomhar le heagraíochtaí comhpháirtíochta.

Fuair an Chomhairle Ealaíon €130 milliún de dheontas i gcabhair ón státchiste sa bhliain 2023.



Contents

Clár Ábhair

10	Chair's Statement
16	Director's Statement
22	Council Membership 2023
26	Ráiteas an Chathaoirligh
32	Ráiteas an Stiúrthóra
38	Baill na Comhairle 2023
42	Financial Statements Ráitis Airgeadais



Happy Little Things, Ballet Ireland.

Photographer: Andrew Ross.

Créatúiríní Sona Sásta, Ballet Ireland (Bailé Éireann).

Grianghrafadóir: Andrew Ross.





Chair's Statement Maura McGrath

With the pandemic and lockdowns firmly behind us, 2023 began with a tangible sense of hope and optimism across the arts sector. Within the Arts Council, maintaining our historic funding level at €130m for 2023, meant we could continue to deliver needed resources and support to artists and arts organisations across the country at this new level, holding firm to our ambition that more great art would be created, and that arts audiences would increase as the opportunities to engage with their local artists and arts organisations grew.

In January, the Council announced that over €50m in Strategic Funding would be distributed to 107 organisations across Ireland. From theatre to traditional arts, from jazz to fiddle festivals, and from visual arts to literature, the funding decisions recognized the world class talent and innovation of these organisations and helped consolidate their positions and the important roles they play within their communities.

Funding of €9m was allocated to 42 Arts Centres across all parts of the country – an acknowledgement of their role as vital spaces where artists and audiences meet. Funding was also increased to Ealaín na Gaeltachta towards supporting artists and arts audiences in our Gaeltacht regions. Alongside this stream

of funding, the Council also made allocations of €19m in individual artist awards, including the Agility Award introduced in response to the pandemic. €28m was allocated towards Arts Grant Funding, Project Awards, Festivals and Touring, while a further €13m was invested in development projects including Creative Schools, Creative Places, Creative Europe and Culture Night, and towards the Arts Council's Equality, Diversity and Inclusion plans.

The announcement in February of over €695,000 for the Visual Artists Workspace Scheme 2023, representing a 50% increase year on year, included grants of up to €50,000 made available towards the running costs of visual artists' workspaces; a critical component of the infrastructure for the arts nationally. In line with the Council's Making Great Art Work strategy, this year's funding was distributed to 30 studios/workspaces across 13 counties. Given the ongoing shortage of artists' studios, rising costs and insecure tenancy agreements, the scheme helped ensure that artists could continue making their work in creator-friendly environments with improved peace of mind.

This was followed by the launch of ART:2023, a significant programme of events run during 2023 and into April 2024 in partnership with the the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, to mark the final phase of the Decade of Centenaries Programme 2012-2023. Special project funding of €2.6m



Arts Council staff celebrating Pride 2023.
Foireann na Comhairle Ealaíon ag ceiliúradh Bród 2023.

was provided to 10 arts organisations and 24 Next Generation artists to create new works of ambition and scale that reflected the themes of the programme. ART:2023 acted as a timely acknowledgement of the crucial role that artists have played in Irish life since the foundation of the State, while giving a voice to present-day artists and organisations, encouraging them to contribute to how our society will look into the future.

The 40th anniversary of Aosdána in 2022, was marked this April with the publication of Aosdána Beginnings; researched and thoughtfully written by Mark Duncan, the impressive hardback with illustrated text charts the evolution of the organisation since its foundation in 1981. Supported by the Arts Council, Aosdána has, over 40 years, enabled artists across the disciplines of architecture, choreography, music, literature and visual art to create exceptional work that gives Ireland its creative and cultural credentials.

In counterpoint to its publishing celebrations, this year Aosdána sadly announced the passing of five of its members; writer and popular nature journalist Michael Viney; prolific Irish writer and poet Críostóir Ó Floinn; distinguished composer and Saoi, Seóirse Bodley; gifted painter and Saoi Camille Souter; and renowned poet Maurice Scully.

A reminder that our aforementioned 'cultural credentials' need vigilance, came with the publication in August of the Arts Council's new Equality, Diversity and Inclusion (EDI) Implementation Plan 2023-2028. Built on the foundation that everyone in Ireland has an equal right to engage with, and participate in the arts, regardless of age, civil or family status, disability, gender, membership of the Traveller community, race, religion, sexual orientation or socioeconomic status, the new five-year plan firmly placed equality and inclusion at the heart of the Council's operational and strategic plans.

Patricia Forde with young students at Laureate na nÓg launch.
Photographer: Kenneth O'Halloran of Julien Behal Photography.
Patricia Forde máille le scoláirí óga ag seoladh Laureate na nÓg.
Grianghrafadóir: Kenneth O'Halloran of Julien Behal Photography.



Culture Night Launch 2023.
Photographer: Julien Behal.
Seoladh Oíche Chultúir 2023.
Grianghrafadóir: Julien Behal.



The Council's Head of Equality, Diversity and Inclusion Dr. Suha Shakkour, was guided in her work by the findings of the Equality Data & Arts Council Awards Report 2022 on disability, ethnicity and gender in individual awards for 2022, which showed females, white Irish individuals, and artists based in Dublin are disproportionately over-represented; people with disabilities are under-represented; and Irish Traveller or Black/Black Irish males are more likely to be categorised as ineligible. The report provided essential data around the challenges faced by artists in Ireland today, while acting as a guide for the Council in developing specific actions to directly address these barriers.

There was good news for 597 artists in October with the Council's Agility Awards funding announcement of over €2.8m. Awardees across the four provinces spoke of how the award would allow them to fulfil long-term ambitions, support them, and how receiving an award like this for the first time was a real validation of their passion for their work.

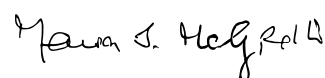
The importance of the Council's role as advocate for, and champion of artists in this country was further underlined by the announcement of €134m funding as part of Budget 2024. An increase on the previous year's funding, it enables the Arts Council, working with The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media, and Minister Catherine Martin to continue to provide meaningful support for continuing excellence in arts output across the country in the coming year. The Arts Council itself prioritises keeping its own running costs within budget and fully transparent.

While the enthusiastic proliferation of art across digital and social platforms took hold out of necessity during the lockdown, it is today a bona fide avenue for artistic expression and engagement. To ensure the future of this ecosystem, the Council launched its new Digital Arts Policy in November, laying out a path to securing the knowledge, skills and funding needed to support this evolving activity and ensure that artists and audiences can engage with digital art across Ireland and internationally.

Back in the land of more traditional media, in November the Arts Council was delighted to extend its heartfelt congratulations to Paul Lynch, winner of the Booker Prize 2023 for his novel *Prophet Song*. An additional layer of pride came from the Council's support for his writing through multiple bursaries and the Maynooth Writer in Residence position this year. As the sixth Irish author to earn this prestigious prize, Paul Lynch now joins the ranks of esteemed Irish authors who have claimed the Booker, including Iris Murdoch, Roddy Doyle, John Banville, Anne Enright and Anna Burns.

As I write this in June 2024, I have just assumed the role of Chair of the Arts Council. The Arts Council's record budget of €134m for this year has continued to enable meaningful investment in the arts across Ireland. It has provided essential supports for individual artists and continues to build up the wider arts infrastructure for the long-term benefits of our talented Irish artists and their loyal audiences.

The achievements outlined have been driven forward with the guidance of the former Chair, Professor Kevin Rafter, who moved on to take up a Fulbright opportunity in Boston. We in the Arts Council are most grateful to him and wish him well. I am also extremely grateful to Deputy Chair Philomena Poole who generously provided sure and steady leadership over the last six months. Finally, I wish to thank all my fellow board members (past and present), as well as a sincere thanks to the Director and Executive of the Arts Council for their extraordinary commitment and dedication to the Arts in Ireland.



Maura McGrath
Chairperson
19 June 2024







Director's Statement

Maureen Kennelly

Amongst artists and arts organisations throughout 2023, there appeared to be an added layer of enthusiasm and celebration around the multitude of events, exhibitions, performances and festivals that took place in every county throughout the year. Perhaps it was the final lingering shadow of lockdown dissipating in the light of new beginnings, which brought a newfound freedom to express, create and embrace artistic endeavour wherever it could be found.

Channelling that sense of artistic possibility, the Arts Council's first event of 2023 was the Night-Time Economy Forum; a gathering of international experts with national and local arts practitioners, to learn more about the development of a vibrant, diverse and sustainable night-time economy here in Ireland. Speakers from the fields of place-making and destination development shared their expertise and experiences of how other European cities have re-designed cultural spaces and the public realm to re-invigorate their night-time economies. Irish perspectives around uncovering the potential of public venues and cultural spaces were discussed during panel sessions with leaders from the Dublin Fringe Festival, the Kerry Writers' Museum and the Birr Theatre and Arts Centre .

By November 2023, the seeds of that Night-Time Economy Forum were already bearing fruit as evidenced by funding awards to 14 Arts Centres who will be opening their doors into the night during the coming year, as part of the Arts Council's Late Night Events Pilot Scheme. The proposals from the Arts Centres promise to deliver exciting late night cultural experiences in 2024 for audiences and artists alike. The amount awarded across the 14 Art Centres was €723,407 – including additional funding from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media - and the recipients were; Triskel Arts Centre, RUA RED, Complex Productions Ltd, The Donegal Regional Cultural Centre, The Dock, Droichead Arts Centre, Backstage Theatre, Galway Arts Centre, The Lime Tree/Belltable, The Model, An Táin Arts Centre, Everyman, Waterford Theatre Royal Society and Mermaid Arts Centre.

March brought a shift towards a more daytime-friendly demographic with the launch of the second Creative Youth Plan 2023-2027 – a multi-stranded initiative across the Departments of Tourism, Culture, Arts, Gaeltacht, Sport and Media; Education; Children, Equality, Disability, Integration and Youth; Further and Higher Education, Research, Innovation and Science. The Arts Council continued to lead the Creative Schools initiative, part of its ongoing commitment to placing art and creativity at the heart of young people's lives in Ireland.

Trajal Harrell, The-Köln-Concert.
Photographer: Reto Schmid.
Trajal Harrell, The-Köln-Concert.
Grianghrafadóir: Reto Schmid.



Since Creative Schools first launched in 2018, preliminary findings from research conducted by DCU include enthusiastic reports from participating schools, citing the positive impact on the children's development and well-being, with praise for the programme's child-led approach. Later in the year, the Council expanded the reach of its plan by partnering with the Department of Children, Equality, Disability and Youth (DCEDIY) to pilot an Arts in Early Learning & Care (ELC) and School Age Childcare (SAC) scheme.

The success of Creative Schools Week in May with its theme 'Creativity Lives Here! / Tá Beocht na Cruthaitheachta Anseo!' spread outwards, and before year end, 141 new schools and centres across Ireland had signed up to be part of the initiative; a testament to the keen interest of children, young people and their teachers for the opportunity to participate in making art.

In May, the Arts Council looked west to Galway for the Festival Makers Conference held in partnership with the Department of Drama and Theatre Studies at the University of Galway and the Creative Europe Desk Ireland. During the pandemic, Irish festivals had to adapt quickly and with imagination to ensure audiences could continue to enjoy their particular offerings. Thankfully, this year's two-day festival conference was held entirely in person, with 250 festival makers and artists sharing ideas and discussing best festival practice. The insightful keynote address by Kim Cook of Burning Man Festival (Nevada, U.S.) was followed by panel sessions and workshops around festival-related topics including; Festival Audiences and the Digital Experience, Moving Towards Sustainable Festival Futures, Developing Safer, Respectful, Inclusive Conditions for Festival Workers, Valuing and Developing Volunteering and Children's Programming in Festivals.

One of the cornerstones of the Arts Council's ongoing work is our determination to provide access to the arts, no matter where people live in Ireland. The Council's Creative Places programme is vital in this regard, enabling artists to work in their own communities and collaborate with local businesses, community

groups and other creative partners. Therefore, it was particularly satisfying to be in a position to invest €1.7m in 7 new Creative Places this year. The funding went to; Enniscorthy, County Wexford; Balbriggan, North County Dublin; MacUílliam, Tallaght; Uíbh Ráthaigh, Kerry - all for three-year programmes. Additionally, Edgeworthstown, County Longford; Ballyconnell, County Cavan; and Ballaghaderreen, County Roscommon received research awards to develop their Creative Places. This brings to 17 the number of Creative Places funded under this initiative since 2020. The programme's success to date is a tribute to the commitment of artists, arts organisations local authorities, community development organisations, and local communities in these towns.

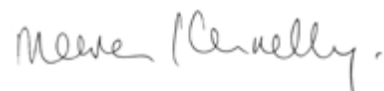
It was timely that Creative Places and its focus on extending the nationwide reach of artistic and cultural activity, was followed by the release of the Art's Council's Three-Year Plan 2023-2025; "More people, more places, more spaces". Setting out the organisation's renewed ambition for the second half of 2023 and onwards to 2025, the plan commits that more people than ever would be supported, funded and engaged with the arts and that there would be more places to experience the arts. The new plan also allows the organisation to continue to deliver on its other key policies including 'Pay the Artist' and 'Equality, Diversity and Inclusion'.

On Friday 22nd September, Culture Night took place for the 18th time, uniting hundreds of thousands of people in their enjoyment of free cultural activities, events, performances and exhibitions. Importantly, the Arts Council's Paying the Artist policy ensured that the artists themselves were also supported for the imagination and commitment they brought to this major national celebration. And while the streets of our cities and towns came alive with the arts, the Read Mór project returned for its second year, this time in partnership with the HSE and Healthy Ireland. Hundreds of patients in selected hospitals across the country received a choice of wonderful books by Irish-based authors, including Molly Twomey, Majed Mujed, Tristan Rosenstock, Nuala Ní Dhomhnaill and Emma Donoghue.

As 2023 drew to a close, the Next Generation Artists' Symposium in Dublin Castle marked the ninth and final year of the hugely successful Next Generation Artists' Award scheme. This type of direct support for emerging artists across all disciplines, at an early and pivotal stage in their careers, has enabled some of our most exciting young artists to gain a previously unimagined foothold in their chosen art form. In turn, their work will inspire future generations of artists to similar levels of excellence and ambition.

In November 2023, Irish writer Paul Lynch received the Booker Prize for his powerful novel 'Prophet Song'. When asked why Ireland produces so many good writers, he talked about the influence of great Irish writers of the past; 'Writers like Beckett or Joyce don't just

produce great works of literature, they transmit into the culture a massive energy and we're still drawing on that, whether we realise it or not.' The Arts Council will continue to draw upon the energy of our hugely talented and imaginative artists across all art forms, and support them to produce great art that sets Ireland apart.



Maureen Kennelly

Director

19 June 2024

ROMANTIC IRELAND, Eimear Walshe.

Photographer: Faolán Carey.

ROMANTIC IRELAND, Eimear Walshe.

Grianghrafadóir: Faolán Carey.





**Will Flanagan as The Collector in
The Presence of Absence.**

Photographer: Marcin Lewandowski.

Will Flanagan mar an Bailitheoir in
The Presence of Absence.

Grianghrafadóir: Marcin Lewandowski.

Our Values

As a statutory public body the Arts Council operates within a framework of legal and regulatory obligations and a range of codes of good practice. In addition we are guided by a set of values that includes:

- **Freedom of thought and of expression**
which is essential to the development of new ideas and new work
- **Commitment to excellence**
in all aspects of our own work and of that of artists, arts organisations, and others we support
- **Integrity, accountability, transparency**
in all of our decision-making and especially in our investment of public monies
- **Respect for diversity of artistic practice**
of public engagement, and of social and cultural traditions
- **Collegiality**
communicating and working respectfully with partners, stakeholders and the whole arts sector

Our Vision

We are inspired by the prospect of an Ireland

- where the arts are valued as central to civic life, as a hallmark of local and national identity, and as sign and signature of our creativity as a people
- where the arts are practised and enjoyed widely in our communities, public spaces (real and virtual) and in dedicated venues and centres across the country
- where artists and practitioners whose exceptional talent and commitment lead them to work professionally in the arts can have productive and rewarding careers
- where local and national politicians, decision-makers and officials in a wide range of departments and agencies recognise the distinctive societal value of the arts and provide for them accordingly
- where the Arts Council as the national development agency for the arts is resourced adequately to address the full breadth of its remit

Our Mission

Our mission is to lead the development of the arts in Ireland. We do this in four ways:

- We advocate the importance and value of the arts and promote their practice and development
- We advise government and others on the arts as required by the Arts Act
- We invest public monies allocated to us by government in supporting artists and arts organisations to make work of excellence and in other actions consistent with our remit
- We work in partnership with the Department of Tourism, Culture, Arts, Gaeltacht, Sport & Media and with other government departments as well as with local government and with agencies and organisations within and beyond the cultural sector

Council Membership



Maura McGrath



Teresa Buczkowska



Andrew Clancy



Róise Goan



Aoife Granville



Brian Lavery



Philomena Poole



Jillian van Turnhout



Melatu Uchenna Okorie



Brian Ó Gáibhín



Gary Granville



Gaby Smyth



Richard Yarr

Venous Returns, Kate Finegan.
Photographer: Laura Sheeran.
Venous Returns, Kate Finegan.
Grianghrafadóir: Laura Sheeran.



Dancers near the Cliffs of Moher, Irish Aerial Creation Centre.
Photographer: Gary de Búit.
Rinceoirí in aice le hAillte an Mhothair, Irish Aerial Creation Centre.
Grianghrafadóir: Gary de Búit.







**Mon Ceour, Festival Iberoamericano de Circo ,
featuring Aisling Ní Cheallaigh.**

Photographer: Gaby Merz.

Mon Ceour, Festival Iberoamericano de Circo.
Ie Aisling Ní Cheallaigh.

Grianghrafadóir: Gaby Merz.



Ráiteas ón gCathaoirleach Maura McGrath

Agus an phaindéim agus na dianghlásálacha curtha dinn, bhí dóchas agus misneach le brath ag tús na bliana 2023 ar fud earnáil na n-ealaíon. Laistigh den Chomhairle Ealaíon, choinníomar ár leibhéal maoinithe ag €130m le haghaidh 2023, rud a d'fhág go rabhamar in ann na hacmhainní agus an tacaíocht a bhí ag teastáil ó ealaíontóirí agus ó eagraíochtaí ealaíne ar fud na tíre, a thabhairt dóibh ag an leibhéal nua seo, ag cloí go daingean lenár n-uaimhian go gcruthófaí níos mó ealaín iontach, agus go dtiocfadh borradh faoi lucht féachana agus éisteachta na n-ealaíon de réir mar a thiocfadh méadú ar na deiseanna le bheith rannpháirteach lena n-ealaíontóirí áitiúla agus lena n-eagraíochtaí áitiúla.

I mí Eanáir, d'fhógair an Chomhairle go leithdháilfí os cionn €50m de Mhaoiniú Straitéiseach ar 107 eagraíocht ar fud na hÉireann. Aithníodh sna cinntí maoinithe an tallann agus an nuálaíocht den chéad scoth a bhí ag na heagraíochtaí sin ó amharclannaíocht go dtí na healaíona traidisiúnta, ó fhéilte snagcheoil go féilte fidleacha, agus ó na hamharc-ealaíona go litríocht, agus chuidigh na cinntí sin na ról thábhachtacha atá acu ina bpobail a dhaingniú.

Leithdháileadh maoiniú dar luach €9m ar 42 Ionad Ealaíne ar fud na tíre – aitheantas a bhí ann dá ról mar spásanna riachtanacha ina gcasann ealaíontóirí agus an lucht féachana le chéile. Méadaíodh an maoiniú d'Ealaín na Gaeltachta i dtreo tacú le healaíontóirí agus le lucht féachana na healaíne inár réigiúin Ghaeltachta. Mar aon leis an sruth maoinithe sin, rinne an Chomhairle leithdháiltí dar luach €19m i ndámhachtainí d'ealaíontóirí aonair, lena n-áirítear an Dámhachtain Lúfaireachta a tugadh isteach mar fhreagairt

don phaindéim. Leithdháileadh €28m i dtreo maoiniú deontais do na healaíona, dámhachtainí tionscadail, féilte agus camchuartaíocht, agus infheistíodh €13m eile i dtionscadail forbartha lena n-áirítear Scoileanna Ildánacha, Áiteanna Ildánacha, an Eoraip Chruthaitheach agus Oíche Chultúir, agus i dtreo phleananna Comhionannais, Éagsúlachta agus Ionchuimsitheachta na Comhairle Ealaíon.

San áireamh leis an bhfógra i mí Feabhra le haghaidh luach os cionn €695,000 do Scéim Spás Oibre na n-Amharc-ealaíontóirí 2023, ina léiríodh méadú de 50% in aghaidh na bliana, cuireadh deontais suas le €50,000 ar fáil i dtreo costais reatha maidir le spásanna oibre na n-amharc-ealaíontóirí; agus is comhpháirt riachtanach í sin d'infreastruchtúr na n-ealaíon ar fud na tíre. De réir straitéis na Comhairle Saothar Ealaíne Iontach a Tháirgeadh, leithdháileadh maoiniú na bliana seo ar 30 stiúideo/spás oibre ar fud 13 thír. Ó tharla go bhfuil ganntanas ann i gcónaí maidir le stiúideonna d'ealaíontóirí, agus de bharr na gcostas méadaithe agus na gcomhaontaithe tionóntachta neamhdhaingne, chuidigh an scéim lena chinntiú go raibh na healaíontóirí in ann leanúint dá gcuid oibre a dhéanamh i dtimpeallachtaí atá feiliúnach do chruthaitheoirí agus suaimhneas intinne níos fearr a bheith acu.

Ina dhiaidh sin, seoladh clár suntasach imeachtaí darbh ainm EALAÍN:2023 le linn 2023 agus lean sé ar aghaidh go dtí mí Aibreáin 2024 i gcomhpháirtíocht leis an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, chun ceiliúradh a dhéanamh ar an gcéim dheiridh de Chlár Deich mBliana na gCuimhneachán 2012-2023. Cuireadh maoiniú tionscadail speisialta ar fáil dar luach €2.6m do 10 n-eagraíocht ealaíne agus do 24 ealaíontóir na Chéad Ghlúine Eile chun saothair ealaíne uaimhíne nua a chruthú ina léirítear téamaí an chláir. D'fheidhmigh EALAÍN:2023 mar aitheantas tráthúil do ról riachtanach a bhí ag ealaíontóirí i saol na hÉireann ó bunaíodh an



Arts Council staff celebrating Pride 2023.
Foireann na Comhairle Ealaíon ag ceiliúradh Bród 2023.

Stát, agus guth a thabhairt d'ealaíontóirí agus d'eagraíochtaí an lae inniu, agus iad a spreagadh chun cur leis an gcuma a bheidh ar ár sochaí amach anseo.

Rinneadh comóradh 40 bliain ar Aosdána in 2022, agus rinneadh comóradh air seo i mí Aibreáin na bliana seo leis an bhfoilseachán Aosdána Beginnings, a ndearna Mark Duncan taighde air agus a scríobh sé go machnamhach; is clúdach crua atá ann le téacs léirithe a léiríonn éabhlóid na heagraíochta ó bunaíodh í in 1981. Tá Aosdána ag fáil tacaíocht ón gComhairle Ealaíon le 40 bliain anuas, agus is í a chumasaigh na healaíontóirí ar fud na ndisciplíní ailtireacht, cóiréagrafaíocht, ceol, litríocht agus amharc ealaín chun saothar eisceachtúil a chruthú is cúis le hÉirinn a bheith aitheanta mar thír atá cruthaitheach agus cultúrtha.

Cé gurb iontach an rud é ceiliúradh a dhéanamh ar fhoilseacháin Aosdána, ábhar bróin a bhí ann nuair a d'fhógair Aosdána gur cailleadh cúigear dá bhall: scríbhneoir agus iriseoir dúlra cáiliúil Michael Viney; scríbhneoir bisiúil Éireannach agus file Críostóir Ó Floinn; cumadóir agus Saoi mór le rá, Seóirse Bodley; péintéir tréitheach agus Saoi tréitheach Camille Souter; agus an file clúiteach Maurice Scully.

Tháinig meabhrúchán chun cinn go gcaithfidimid a bheith faoin airdeall maidir lenár 'n aitheantas cultúrtha' a luadh roimhe seo, nuair a foilsíodh Plean Forfheidhmithe Comhionannais, Éagsúlachta agus Ionchuimsitheachta (CÉI) 2023 2028 de chuid na Comhairle Ealaíon. Tá sé bunaithe ar an mbunús go bhfuil an ceart céanna ag gach duine in Éirinn dul i ngleic leis na healaíona agus páirt a ghlacadh iontu, beag beann ar aois, stádas sibhialta ná teaghlaigh, míchumas, inscne, ballraíocht de phobal an Lucht Siúil, cine, reiligiún, gnéaschlaonadh, ná stádas socheacnamaíoch, tá comhionannas agus ionchuimsitheacht ag croílár phleananna straitéiseacha agus oibríochta na Comhairle a bhui leis an bplean nua cúig bliana.

Is í Dr. Suha Shakkour Ceann an Chomhionannais, na hÉagsúlachta agus na hIonchuimsitheachta, agus fuair sí treoir ina cuid oibre a bhui leis na torthaí a fuarthas sa Tuarascáil maidir le Sonraí Comhionannais agus Dámhachtainí na Comhairle Ealaíon 2022 faoi mhíchumas, eitneacht agus inscne i ndámhachtainí aonair le haghaidh 2022, inar léiríodh go bhfuil mná, daoine Éireannacha geala, agus ealaíontóirí i mBaile Átha Cliath faoi ró-ionadaíocht go díréireach; bíonn gannionadaíocht ar dhaoine faoi mhíchumas; agus bíonn Lucht Siúil na hÉireann nó Fir Ghorma/Éireannach Gorm ar na daoine a bhíonn catagóirithe mar neamh-

Patricia Forde with young students at Laureate na nÓg launch.
Photographer: Kenneth O'Halloran of Julien Behal Photography.
Patricia Forde máille le scoláirí óga ag seoladh Laureate na nÓg.
Grianghrafadóir: Kenneth O'Halloran of Julien Behal Photography.



Culture Night Launch 2023.
Photographer: Julien Behal.
Seoladh Oíche Chultúir 2023.
Grianghrafadóir: Julien Behal.



incháilithe den chuid is mó. Chuir an tuarascáil sonraí ríthábhachtacha ar fáil maidir leis na dúshláin a bhíonn roimh ealaíontóirí in Éirinn inniu, agus feidhmíonn sí mar threoir don Chomhairle chun gníomhartha ar leith a fhorbairt chun aghaidh a thabhairt ar na bacainní seo go díreach.

Fuair 597 ealaíontóir dea-scéala i mí Dheireadh Fómhair nuair a d'fhógair Dámhachtainí Lúfaireachta na Comhairle go mbronnfaí maoiniú os cionn €2.8m. Labhair dámhachtaithe ar fud na gceithre chúige ar an gcaoi a gcuirfeadh an dámhachtain ar a gcumas uailmhianta fadtéarmacha a chur i gcrích, ar an gcaoi a dtacódh sí leo agus ar an gcaoi ar dearbhaíodh leis an dámhachtain go raibh paisean acu dá gcuid oibre.

Fógraíodh maoiniú dar luach €134m mar chuid de Bhuiséad 2024, rud eile a léirigh a thábhachtaí atá ról na Comhairle mar thacadóir, agus mar chosantóir na n-ealaíontóirí sa tír seo. Tháinig méadú ar mhaoiniú na bliana roimhe sin, rud a chuireann ar chumas na Comhairle Ealaíon agus í ag obair go dlúth leis an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, agus leis an Aire Catherine Martin, tacaíocht fhiúntach a chur ar fáil i gcónaí le haghaidh barr feabhais leanúnach sna healaíona ar fud na tíre le linn na bliana atá le teacht. Is í an Chomhairle Ealaíon í féin a thugann tús áite dá costais reatha a choinneáil laistigh den bhuiséad agus a choinneáil go hiomlán trédhearcach.

Cé go raibh go leor iomadú díograiseach ealaíne ar siúl ar fud ardáin dhigiteacha agus shóisialta de bharr riachtanais le linn na dianghlasála, inniu is conaire dáiríre atá ann le haghaidh léiriú agus rannpháirtíocht ealaíonta. Chun todhchaí an éiceachórais seo a chinntiú, sheol an Chomhairle a Beartas Ealaíon Digiteach i mí na Samhna, inar leagadh amach conaire chun an t-eolas, na scileanna agus an maoiniú a theastaíonn chun tacú leis an ngníomhaíocht seo atá ag teacht chun cinn agus lena chinntiú go mbeidh ealaíontóirí agus an lucht féachana in ann a bheith rannpháirteach in ealaín dhigiteach ar fud na hÉireann agus go hidirnáisiúnta.

Ó thaobh na meán traidisiúnta de, bhí ríméad ar an gComhairle Ealaíon i mí na Samhna comhghairdeas ó chroí a dhéanamh le Paul Lynch, buaiteoir Dhuais Booker 2023 as a úrscéal Prophet Song. Tháinig tuilleadh mórtais ó thacaíocht na Comhairle dá scríbhneoireacht trí roinnt sparánachtaí agus Scríbhneoir Cónaithe Mhaigh Nuad i mbliana. Ó tharla gurb é Paul Lynch an séú húdar chun an duais mhór le rá seo a bhuaigh, tá Paul Lynch ar dhuine de na húdair Éireannacha a bhfuil an-mheas orthu a bhuaigh an Booker, lena n áirítear Iris Murdoch, Roddy Doyle, John Banville, Anne Enright and Anna Burns.

Agus mé á scríobh seo i mí Meithimh 2024, tá mé díreach tar éis ról Chathaoirleach na Comhairle Ealaíon a ghlacadh. Tá an buiséad is mó riamh de chuid na Comhairle Ealaíon dar luach €134m don bhliain seo ag cumasú infheistíocht fhiúntach sna healaíona ar fud na hÉireann i gcónaí. Chuir sé tacaíochtaí riachtanacha ar fáil d'ealaíontóirí aonair agus leanann sé ar aghaidh chun bonneagar na n-ealaíon níos leithne a fhorbairt ar mhaithe le tairbhí fadtréimhseacha ár n-ealaíontóirí Éireannacha tréitheacha agus a lucht féachana dhílis.

Cuireadh na gaiscí a leagadh amach chun cinn a bhí le treoraíocht an Iarchathaoirligh Ollamh Kevin Rafter, a chuaigh ar aghaidh chun deis Fulbright a thapú i mBostún. Táimid sa Chomhairle Ealaíon thar a bheith buíoch de agus guímid gach rath air. Táimse thar a bheith buíoch freisin de Leas-Chathaoirleach Philomena Poole a chuir ceannaireacht chinnte agus sheasta ar fáil le sé mhí anuas. Faoi dheireadh, ba mhaith liom buíochas a ghabháil le mo chomh-chomhaltáí boird ar fad (a bhí, agus atá mar chuid den bhord i gcónaí), chomh maith le buíochas ó chroí a ghabháil le Stiúrthóir agus Feidhmeannach na Comhairle Ealaíon as a dtiomantas agus as a ndíograis as cuimse do na hEalaíona in Éirinn.

Maura J. McGrath, RLQ

Maura McGrath
Cathaoirleach
19 Meitheamh 2024







Ráiteas ón Stiúrthóir Maureen Kennelly

I measc ealaíontóirí agus eagraíochtaí ealaíne i rith 2023, ba chosúil go raibh fonn díograis agus ceiliúrtha sa bhreis le brath thart ar an iliomad imeachtaí, taispeántas, taibhíthe agus féilte a bhí ar siúl i ngach contae i rith na bliana. B'fhéidir gurbh é rian scáil dheiridh an dianghlasála, agus é ag scaipeadh i solas na ré nua, a thug saoirse nua-aimsithe leis chun ealaín a léiriú, a chruthú agus a ghlacadh chugat féin in aon áit arbh fhéidir í a aimsiú.

Agus í ag díriú isteach ar an mothú sin d'fhéidearthacht ealaíne, ba í chéad imeacht na Comhairle Ealaíon i 2023 ná an Fóram um Gheilleagar Oíche; tionól de shaineolaithe idirnáisiúnta le cleachtóirí ealaíon náisiúnta agus áitiúla, d'fhonn níos mó a fhoghlaim faoi fhorbairt gheilleagair oíche spleodraí, éagsúla agus inbhuanaithe anseo in Éirinn. Chomhroinn cainteoirí ó réimsí na comhfhobartha áite agus na forbartha ceann scríbe a saineolas agus a dtaithí maidir leis na bealaigh ar athdhearadh spásanna cultúrtha agus an réimse poiblí i gcathracha Eorpacha eile d'fhonn borradh a chur faoina ngeilleagair phoiblí. Pléadh dearcthaí Éireannacha i dtaobh acmhainneacht ionad poiblí agus spásanna cultúrtha a aimsiú ag seisiúin phainéil le ceannasaithe ó Fhéile Imeachtach Bhaile Átha Cliath, Músaem Scríbhneoirí Chiarraí agus Amharclann agus Ionad Ealaíon Bhorra.

Faoi Samhain 2023, bhí torthaí ar shíolta an Fhórais um Gheilleagar Oíche cheana mar a léiríodh leis na dámhachtainí maoinithe bronnta ar 14 Ionad Ealaíon a bheidh ag oscailt a ndoirse go mall san oíche sa bhliain amach romhainn, mar chuid de Scéim Phíolótach Imeachtaí Mall San Oíche na Comhairle Ealaíon. Leis na moltaí seo ó na hIonaid Ealaíon, tá súil go gcuirfear eispéiris chultúrtha mall san oíche iontacha ar

fáil i 2024 don lucht féachana agus d'ealaíontóirí araon. Ba é an méid a bronnadh ar na 14 Ionad Ealaíon ná €723,407 - lena n-áirítear maoiniú breise ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán - agus ba iad na hionaid a fuair maoiniú ná: Ionad Ealaíon Triskel, RUA RED, Complex Productions Teo, Ionad Cultúrtha Réigiúnach Dhún na nGall, The Dock, Ionad Ealaíon an Droichid, Backstage Theatre, Ionad Ealaíon na Gaillimhe, The Lime Tree/Belltable, The Model, Ionad Ealaíon na Tána, Everyman, Waterford Theatre Royal Society agus Ionad Ealaíon na Maighdine Mara.

Tháinig athrú i Márta chuig dhéimeagrafach a bhí níos oiriúnaí don lae le seoladh an dara Phlean Óige Ildánach 2023-2027 - tionscnamh ilghnéitheach thar na ranna: an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán; an Roinn Oideachais; An Roinn Leanaí, Comhionannais, Mí-Chumais, Lánpháirtíochta agus Óige; An Roinn Breisoideachais agus Ardoideachais, Taighde, Nuálaíochta agus Eolaíochta. Lean an Chomhairle Ealaíon uirthi an tionscnamh Scoileanna Ildánacha a threorú, cuid dá tiomantas leanúnach maidir leis an ealaín agus leis an gcruthaitheacht a chur i gcroílár shaolta daoine óga in Éirinn.

Ó seoladh Scoileanna Ildánacha den chéad uair i 2018, cuimsítear i réamhthorthaí ó thaighde déanta ag OCBÁC tuarascálacha fonnmhara ó scoileanna rannpháirteacha, ag lua an tionchair dhearfaigh ar fhorbairt agus ar fholláine leanaí, le moladh don chur chuige leanbhíarnach. Níos déanaí sa bhliain, mhéadaigh an Chomhairle rochtain ar a plean trí chomhpháirtíocht a dhéanamh leis an Roinn Leanaí, Comhionannais, Mí-Chumais, Lánpháirtíochta agus Óige (RLCMLO) chun scéim Ealaíona sa Luathfhoghlaim & Cúram (ELC) agus Cúram Leanaí ar Aois Scoile (SAC) a pháilóttú.

Trajal Harrell, The-Köln-Concert.
Photographer: Reto Schmid.
Trajal Harrell, The-Köln-Concert.
Grianghrafadóir: Reto Schmid.



Leath rath Sheachtain na Scoileanna Ildánacha i mí na Bealtaine lena téama ‘Maireann Cruthaitheacht Anseo! / Tá Beocht na Cruthaitheachta Anseo!’, agus roimh dheireadh na bliana, bhí 141 scoil agus ionad nua ar fud na hÉireann cláraithe; léiriú ab ea é sin ar spéis mhór leanaí, daoine óga agus a múinteoirí as an deis a bheith rannpháirteach in ealaín a dhéanamh.

I mí na Bealtaine, d’fhéach an Chomhairle Ealaíon siar go Gaillimh ar Chomhdháil Lucht Déanta Féile a reáchtáladh i gcomhar le Léann na Drámaíochta agus na hAmharclannaíochta in Ollscoil na Gaillimhe agus le Deasc na hEorpa Cruthaithí, Éire. Le linn na paindéime, b’éigean d’fhéilte Éireannacha oiriúnú go tapa agus le samhlaíocht lena chinntiú gurbh fhéidir lena lucht féachana taitneamh a bhaint fós as a saothair áirithe. Ar an dea-uair, reáchtáladh comhdháil fhéilte dhá lá na bliana seo go hiomlán i bpearsa, le 250 lucht déanta féile agus ealaíontóirí ag comhroinnt smaointe agus ag plé dea-chleachtas na bhféilte. Tar éis eochairaithe léirsteanaigh le Kim Cook ón Burning Man Festival (Nevada, na Stáit Aontaithe), bhí seisiúin phainéil agus ceardlanna faoi ábhair a bhí bainteach le féilte lena n áirítear; Lucht Féachana Féilte agus an tEispéireas Digiteach, Ag Dul i dTreo Todhchaí Inbhuanaithe d’Fhéilte, Ag Forbairt Coinníollacha d’Oibríthe Féilte atá níos sábháilte, measúil agus ionchuimsitheach, Ag Luacháil agus Ag Forbairt Obair Dheonach agus Cláreagrú do Leanáí i bhFéilte.

Is ceann de bhunchloch obair leanúnach na Comhairle é ár ndúthracht maidir le rochtain ar na healaíona a sholáthar, is cuma cén áit a chónaíonn daoine in Éirinn. Tá clár na Comhairle Áiteanna Cruthaitheacha ríthábhachtach maidir leis seo, ag cur ar chumas ealaíontóirí oibriú ina bpobail féin agus comhoibriú le gnólachtaí áitiúla, le grúpaí pobail agus le comhpháirtithe cruthaitheacha eile. Dá bhrí sin, bhí sé thar a bheith sásúil a bheith in ann €1.7m a infheistiú i 7 nÁit Chruthaitheacha nua an bhliain seo. Bronnadh an maoiniú ar: Inis Córthaidh, Contae Loch Garman; Baile Brigín, Contae Bhaile Átha Cliath Thuaidh; MacUílliam, Tamhlacht; agus Uíbh Ráthaigh, Ciarraí - cláir trí bliana do

gach ceann. Chomh maith leis sin, bronnadh dámhachtainí taighde ar Mheathas Troim, Contae Longfort; Béal Átha Conaill, Contae an Chabháin; agus Bealach an Doirín, Contae Ros Comáin chun forbairt a dhéanamh ar a nÁiteanna Cruthaitheacha. Fágann sé sin go bhfuair 17 nÁit Chruthaitheach maoiniú faoin tionscnamh seo ó bhí 2020 ann. Is mór an teist é rath an chláir go dtí seo ar thiomantas ealaíontóirí, eagraíochtaí ealaíon, údaráis áitiúla, eagraíochtaí forbartha pobail, agus pobail áitiúla na mbailte seo.

Bhí sé tráthúil tar éis Áiteanna Cruthaitheacha agus a bhéim ar rochtain náisiúnta ar ghníomhaíocht ealaíne agus cultúrtha a leathnú, gur lean eisiúint Plean Trí Bliana, 2023–2025 na Comhairle Ealaíon; “Tuilleadh Daoine, tuilleadh áiteanna, tuilleadh spásanna”. Ag leagan amach uaimhian athnuaithe na heagraíochta i dtaca leis an dara leath de 2023 agus ar aghaidh go 2025, gealltar sa phlean go dtacófaí agus go dtabharfaí maoiniú do níos mó daoine ná riamh, go mbeadh níos mó daoine ná riamh rannpháirteach sna healaíona agus go mbeadh níos mó áiteanna ar fáil d’fhonn na healaíona a bhlaiseadh. Leis an bplean nua ceadaítear don eagraíocht leanúint ar aghaidh ag soláthar a bpríomhbheartais eile lena n áirítear ‘Luach Saothair don Ealaíontóir’, agus ‘Comhionannas, Éagsúlacht agus Ionchuimsitheacht’.

Ar Aoine, 22 Meán Fómhair, reáchtáladh Oíche Chultúir den ochtú huair déag, ag aontú na gcéadta míle daoine, agus iad ag baint suilt as na gníomhaíochtaí, imeachtaí, taibhithe agus taispeántais cultúrtha saor in aisce. Go tábhachtach, cinntíodh le beartas ‘Luach Saothair don Ealaíontóir’ na Comhairle Ealaíon gur tugadh tacaíocht do na healaíontóirí iad féin as an tsamhlaíocht agus as an dtiomantas ar thug siad leo chuig an gceiliúradh náisiúnta tábhachtach seo. Agus fad is a tháinig anam go sráideanna ár gcathracha agus ár mbailte a bhui leis na healaíona, tháinig an tionscadal Read Mór ar ais don dara bliain, i gcomhpháirt le FSS agus le Éire Shláintiúil an uair seo. Fuair na céadta othar in ospidéal a bhí roghnaithe ar fud na tíre rogha leabhar iontach le húdair atá lonnaithe in Éirinn, lena n áirítear Molly Twomey, Majed Mujed, Tristan Rosenstock, Nuala Ní Dhomhnaill agus Emma Donoghue.

Agus 2023 ag teacht chun deiridh, rinne Siompóisiam d'Ealaíontóirí na Chéad Ghlúine Eile comóradh ar an naoú bliain agus ar an mbliain dheireanach de Scéim Dhámhachtain d'Ealaíontóirí na Chéad Ghlúine Eile a raibh an-rath go deo air i gCaisleán Bhaile Átha Cliath. Chuir an cineál seo de thacaíocht dhíreach d'ealaíontóirí atá ag teacht chun cinn thar na disciplíní ar fad, ag staid luath agus ríthábhachtach ina ngairmeacha, ar chumas cuid d'ár n-ealaíontóirí óga is spreagúla bonn a bhí doshamhlaithe roimhe sin a dhéanamh ina bhfoirm ealaíne roghnaithe. Spreagfaidh a saothair, dá réir sin, na glúnta ealaíontóirí atá le teacht a fhad le leibhéil chomhchosúla barr feabhais agus uailmhéine.

I Samhain 2023, bronnadh an Duais Booker ar an scríbhneoir Éireannach Paul Lynch as ucht a úrscéil chumhachtaigh 'Prophet Song'. Nuair a

cuireadh ceist air maidir le cén fáth a thagann an iliomad scríbhneoirí maithe as Éirinn, labhair sé faoi thionchar scríbhneoirí Éireannacha móra ón am atá thart; 'Ní scríobhann scríbhneoirí amhail Beckett nó Joyce saothair mhóra litríochta amháin, scaipeann siad sa chultúr brí as cuimse agus táimid fós ag baint leasa as sin, cé acu a thuigimid nó nach dtuigimid an méid sin.' Leanfaidh an Chomhairle Ealaíon uirthi leas a bhaint as brí ár n-ealaíontóirí an-chumasacha agus an-cruthaitheacha thar na foirmeacha ealaíne go léir, ag tacú leo chun ealaín iontach a tháirgeadh a dhealaíonn Éire amach.

Maureen Kennelly

Maureen Kennelly
Stiúrthóir
19 Meitheamh 2024

ROMANTIC IRELAND, Eimear Walshe.
Photographer: Faolán Carey.
ROMANTIC IRELAND, Eimear Walshe.
Grianghrafadóir: Faolán Carey.





**Will Flanagan as The Collector in
The Presence of Absence.**

Photographer: Marcin Lewandowski.

Will Flanagan mar an Bailitheoir in
The Presence of Absence.

Grianghrafadóir: Marcin Lewandowski.

Ár Luachanna

Mar chomhlacht poiblí reachtúil, feidhmíonn an Chomhairle Ealaíon laistigh de chreat dualgais dlí agus rialaithe agus réimse cód um dhea-chleachtas. Mar aon leis sin, táimid treoraithe ag sraith luachanna lena n-áirítear:

- **Saoirse smaointeoireachta agus léirithe** rud atá ríthábhachtach chun smaointe agus saothar nua a fhorbairt
- **Tiomantas do shármhaitheas** i ngach gné dár gcuid oibre féin agus de shaothar ealaíontóirí agus eagraíochtaí ealaíon, agus daoine eile lena dtacaímid
- **Sláine, cuntasacht, trédhearcacht** inár gcinnteoireacht ar fad agus go háirithe san infheistíocht a dhéanaimid ar airgead poiblí
- **Meas ar éagsúlacht i gcleachtas ealaíne** i rannpháirtíocht an phobail, agus i dtraidisiúin shóisialta agus chultúrtha
- **Comhghleacaíocht** cumarsáid a dhéanamh agus oibriú go measúil le comhpháirtithe, páirtithe leasmhara agus leis an earnáil ealaíon i gcoitinne

Ár bhFís

Faighimid inspioráid nuair a smaoinimid ar Éirinn

- ina léirítear luach ar na healaíona mar ghné lárnach den saol cathartha, agus mar shainmharc d'aitheantas áitiúil agus náisiúnta agus mar chomhartha agus mar shíniú dár gcruthaitheacht mar dhaoine
- ina gcleachtar agus ina mbaintear taitneamh as na healaíona go forleathan inár bpobail, i spásanna poiblí (fíor agus réadúil) agus in ionaid speisialta ar fud na tíre
- inar féidir le healaíontóirí agus le cleachtóirí atá ag obair go gairmiúil sna healaíona mar gheall ar an mbua agus tiomantas iontach atá acu gairmeacha táirgiúla agus tairbheacha a bheith acu
- ina n-aithníonn polaiteoirí, cinnteoirí agus oifigigh áitiúla agus náisiúnta i réimse leathan ranna agus gníomhaireachtaí luach sochaíoch sainiúil na n-ealaíon agus ina ndéanann siad soláthar dóibh dá réir sin
- ina dtugtar dóthain acmhainní don Chomhairle Ealaíon mar ghníomhaireacht forbartha náisiúnta i gcomhair na n-ealaíon le dul i ngleic i gceart le leithead iomlán a sainchúraim

Ár Misean

Is é ár misean forbairt na n-ealaíon a threorú in Éirinn. Déanaimid é sin ar cheithre bhealach:

- Tacaímid le tábhacht agus luach na n-ealaíon agus cuirimid a gcleachtadh agus a bhforbairt chun cinn
- Cuirimid comhairle ar an rialtas agus ar dhreamanna eile maidir leis na healaíona de réir mar is gá san Acht Ealaíon
- Infheistimid airgead poiblí a leithdháileann an rialtas orainn le tacú le healaíontóirí agus le heagraíochtaí ealaíon chun saothar sármhaith a chruthú agus i ngníomhartha eile a thagann lenár sainchúram
- Oibrímid i gcomhpháirt leis An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt & Meán agus le ranna rialtais eile mar aon le rialtas áitiúil agus le gníomhaireachtaí agus eagraíochtaí laistigh den earnáil chultúrtha agus taobh amuigh di

Bail na Comhairle



Maura McGrath



Teresa Buczkowska



Andrew Clancy



Róise Goan



Aoife Granville



Brian Lavery



Philomena Poole



Jillian van Turnhout



Melatu Uchenna Okorie



Brian Ó Gáibhín



Gary Granville



Gaby Smyth



Richard Yarr

Venous Returns, Kate Finegan.
Photographer: Laura Sheeran.
Venous Returns, Kate Finegan.
Grianghrafadóir: Laura Sheeran.



Dancers near the Cliffs of Moher, Irish Aerial Creation Centre.
Photographer: Gary de Búit.
Rinceoirí in aice le hAillte an Mhothair, Irish Aerial Creation Centre.
Grianghrafadóir: Gary de Búit.







Financial Statements

for the year ended
31 December 2023

Ráitis Airgeadais

don bhliain dar chríoch
31 Nollaig 2023

Index / Innéacs	7
Governance Statement and Council Members' Report / Ráiteas Rialachais agus Tuarascáil Chomhaltaí na Comhairle	44–51
Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas / Tuarascáil an Ard-Reachtaire Cuntas agus Ciste le cur i láthair Thithe an Oireachtais	52–56
Statement on Internal Control / Ráiteas maidir le Rialú Inmheánach	57–61
Statement of income and expenditure / Ráiteas ar ioncam agus caiteachas	62
Statement of comprehensive income / Ráiteas ar ioncam cuimsitheach	63
Statement of changes in reserves and capital account / Ráiteas ar athruithe sna cúlchistí agus sa chuntas caipitil	64
Statement of financial position / Ráiteas ar staid an airgeadais	65
Statement of cash flows / Ráiteas maidir le sreafaí airgid	66
Notes 1: (a)–(t) Statement of accounting policies / Nótaí 1: (a)–(t) Ráiteas na mbeartas cuntasáiochta	67–73
Note 2: Critical accounting judgements and estimates / Nóta 2: Breithiúnais agus meastacháin chuntasáiochta rithábhachtacha	74–75
Note 3: Income / Nóta 3: Ioncam	76–77
Note 4: Staff remuneration / Nóta 4: Luach saothair foirne	78–79
Note 5: Grants / Nóta 5: Deontais	80
Note 6: Other administration costs / Nóta 6: Costais riaracháin eile	81
Note 7: Property, plant and equipment / Nóta 7: Maoin, gléasra agus trealamh	82–83
Note 8: Receivables & prepayments / Nóta 8: Infháltais & réamhíocaíochtaí	84
Note 9: Payables (amounts falling due within one year) / Nóta 9: Suimeanna iníochta (suimeanna dlite laistigh de bhliain amháin)	84
Note 10: Reserves / Nóta 10: Cúlchistí	85
Note 11: Grant commitments / Nóta 11: Tiomantais deontais	86
Note 12: Commitments under operating leases / Nóta 12: Tiomantais faoi léasanna feidhmithe	87
Note 13: Provision for liabilities / Nóta 13: Soláthar i gcomhair dliteanas	87
Note 14: Declarations of Members' interests / Nóta 14: Dearbhú leasanna na gComhaltaí	88
Note 15: Staff retirement benefit scheme / Nóta 15: Scéim sochar scoir na foirne	89–94
Note 16: Deferred retirement benefit asset / Nóta 16: Sócmhainn sochar scoir iarchurtha	94
Note 17: Trust funds / Nóta 17: Cistí iontaobhais	95
Note 18: Approval of financial statements / Nóta 18: Faomhadh na ráiteas airgeadais	95

Governance

The Arts Council is a body corporate whose continuance is governed by the Arts Act 2003. The key functions of the Arts Council are set out in section 9 of this Act. The Arts Council is accountable to the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media and is responsible for ensuring good governance, in the Arts Council, and performs this task by setting strategic objectives and targets and taking strategic decisions on all key business issues. The regular day-to-day management, control and direction of the Arts Council is the responsibility of the Director and the senior management team. The Director and the senior management team must follow the strategic direction set by the Council, and must ensure that all Council members have a clear understanding of the key activities and decisions related to the Arts Council, and of any significant risks likely to arise. The Director acts as a direct liaison between the Council members and management of the Arts Council.

Council Responsibilities

The work and responsibilities of the Council are set out in the Code of Governance Framework, which also contain the matters specifically reserved for Council decision. Standing items considered by the Council include:

- declaration of interests,
- reports from committees,
- financial reports/management accounts,
- performance reports, and
- reserved matters.

The Arts Act, 2003, requires the Arts Council to keep accounts in such form as the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media may, with the consent of the Minister for Public Expenditure, National Development Plan Delivery and Reform, from time to time direct.

In preparing these financial statements, the Arts Council is required to:

- select suitable accounting policies and apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Arts Council will continue in operation,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

Rialachas

Is comhlacht corparáideach í an Chomhairle Ealaíon á rialú ag Acht Ealaíon 2003. Tá príomhfheidhmeanna na Comhairle Ealaíon leagtha amach in alt 9 den Acht sin. Tá an Chomhairle Ealaíon freagrach don Aire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán agus tá sí freagrach as dea-rialachas a chinntiú, sa Chomhairle Ealaíon, agus cuireann sí an cúram sin i gcrích trí chuspóirí agus spriocanna straitéiseacha a leagan síos agus cinntí straitéiseacha a ghlacadh maidir le gach príomhcheist ghnó. Is é an Stiúrthóir agus an fhoireann bainistíochta sinsearaí atá freagrach as bainistiú ó lá go lá, agus as smacht agus treo na Comhairle Ealaíon. Ní mór don Stiúrthóir agus don fhoireann bainistíochta sinsearaí aird a thabhairt ar an treo straitéiseach atá leagtha síos ag an gComhairle Ealaíon, agus ní mór dóibh a chinntiú go mbeidh tuiscint shoiléir ag comhaltaí na Comhairle maidir le príomhghníomhaíochtaí agus cinntí a bhaineann leis an gComhairle Ealaíon, agus maidir le haon rioscaí suntasacha a d'fhéadfadh teacht chun cinn. Gníomhaíonn an Stiúrthóir mar idirghabhálaí díreach idir comhaltaí na Comhairle agus bainistíocht na Comhairle Ealaíon.

Freagrachtaí na Comhairle

Tá obair agus cúraimí na Comhairle leagtha síos sa Chreatchód Rialachais, ina bhfuil nithe atá coimeáda go sonrach freisin le cinneadh ag an gComhairle. Áirítear i measc nithe buana ar a ndéanann an Chomhairle machnamh:

- dearbhú leasanna,
- tuarascálacha ó choistí,
- tuarascálacha airgeadais/cuntais bhainistíochta,
- tuarascálacha feidhmíochta, agus
- nithe coimeáda.

Éilíonn an tAcht Ealaíon, 2003, ar an gComhairle Ealaíon cuntais a choimeád ar cibé slí arna hordú ag an Aire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, le toiliú an Aire Caiteachais Phoiblí agus Athchóirithe, ó am go ham.

Ag ullmhú na ráiteas airgeadais seo, iarrtar ar an gComhairle Ealaíon:

- beartais oiriúnacha cuntasáíochta a roghnú agus iad a chur i bhfeidhm go seasta,
- breithiúnais agus meastacháin a dhéanamh atá réasúnta agus críonna,
- na ráitis airgeadais a ullmhú ar bhonn an ghnóthais leantaigh ach amháin mura mbeidh sé cuí glacadh leis go leanfaí le feidhmiú na Comhairle Ealaíon,
- dearbhú más amhlaidh gur cloíodh le caighdeáin infheidhmithe chuntasaíochta faoi réir aon athruithe athruithe ábhartha a nochtar agus a mhínítear sna ráitis airgeadais.

The Council is responsible for keeping adequate accounting records which disclose, with reasonable accuracy at any time, its financial position and which enable it to ensure that the financial statements comply with Section 25 of the Arts Act 2003 establishing the Arts Council. The maintenance and integrity of the corporate and financial information on the Arts Council's website is the responsibility of the Council.

The Arts Council is responsible for approving an annual budget. The Council approved the 2023 budget and regularly reviewed it throughout the year.

The Council considers that the financial statements of the Arts Council give a true and fair view of the financial performance and the financial position of the Arts Council at 31 December 2023.

Tá an Chomhairle freagrach as taifid chuí a choimeád a nochtann go réasúnta cruinn ag aon am a staid airgeadais agus a chuireann ar a cumas a chinntiú go gcomhlíonann na ráitis airgeadais Alt 25 d'Acht Ealaíon 2003 lena mbunaítear an Chomhairle Ealaíon. Is faoin gComhairle an fhaisnéis chorparáideach agus airgeadais ar shuíomh gréasáin na Comhairle Ealaíon a chothabháil agus a shlánú.

Tá an Chomhairle Ealaíon freagrach as an buiséad bliantúil a cheadú. D'fhaomh an Chomhairle an buiséad don bhliain 2022 agus rinne sí athbhreithnithe rialta air i rith na bliana.

Measann an Chomhairle go dtugann ráitis airgeadais na Comhairle Ealaíon léargas fíor agus cothrom ar fheidhmíocht airgeadais agus ar staid airgeadais na Comhairle Ealaíon ar an 31 Nollaig 2023.

Council Structure

The Arts Council consists of a Chair, and twelve ordinary members, all of whom are appointed by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media. The Council members are appointed for a period of five years. The table below details the appointment period for current members:

Struchtúr na Comhairle

Tá Cathaoirleach ar an gComhairle Ealaíon, agus dáréag gnáth-chomhaltaí a cheapann an tAire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán. Ceaptar comhaltaí na Comhairle ar feadh tréimhse cúig bliana. Tá an tréimhse ceapacháin le haghaidh comhaltaí reatha tugtha sa tábla thíos:

Council Member / Ball na Comhairle	Role / Ról	Date Appointed / Dáta ar Ceapadh É/Í
Kevin Rafter *	Chair / Cathaoirleach	13-06-19
Maura McGrath ***	Chair / Cathaoirleach	12-06-24
Fearghus Ó Conchúir *	Ordinary Member / Gnáthbhall	03-12-21
Teresa Buczkowska	Ordinary Member / Gnáthbhall	26-11-19
Andrew Clancy	Ordinary Member / Gnáthbhall	28-02-22
Linda Coogan Byrne **	Ordinary Member / Gnáthbhall	28-02-22
Dónall Curtin *	Ordinary Member / Gnáthbhall	05-12-18
Róise Goan **	Ordinary Member / Gnáthbhall	28-02-22
Aoife Granville	Ordinary Member / Gnáthbhall	28-02-22
Brian Lavery	Ordinary Member / Gnáthbhall	28-02-22
Mark O'Kelly **	Ordinary Member / Gnáthbhall	29-01-19
Philomena Poole	Ordinary Member / Gnáthbhall	28-02-22
Jillian van Turnhout	Ordinary Member / Gnáthbhall	03-10-19
Melatu Uchenna Okorie	Ordinary Member / Gnáthbhall	03-10-19
Brian Ó Gáibhín ***	Ordinary Member / Gnáthbhall	15-05-24
Gary Granville ***	Ordinary Member / Gnáthbhall	15-05-24
Gaby Smyth ***	Ordinary Member / Gnáthbhall	15-05-24
Róise Goan ***	Ordinary Member / Gnáthbhall	15-05-24
Richard Yarr ***	Ordinary Member / Gnáthbhall	15-05-24

* Kevin Rafter (Chair) retired on the 15 December 2023. Fearghus Ó Conchúir retired on the 10 May, 2023. Dónall Curtin, term ended on 04 December 2023

**Linda Coogan Byrne retired on the 2 February 2024. Roise Goan, term ended 28 January 2024. Mark O'Kelly, term ended 28 January 2024

***Maura McGrath (Chair) appointed on the 12 June 2024. Brian Ó Gáibhín, Gary Granville, Gaby Smyth and Richard Yarr appointed on the 15 May 2024. Róise Goan re-appointed on the 15 May 2024.

* Chuaigh Kevin Rafter (Cathaoirleach) ar scor an 15 Nollaig 2023. Chuaigh Fearghus Ó Conchúir ar scor an 10 Bealtaine 2023. Tháinig deireadh le téarma Dhónaill Curtin an 4 Nollaig 2023.

**Chuaigh Linda Coogan Byrne ar scor an 2 Feabhra 2024. Tháinig deireadh le téarma Róise Goan an 28 Eanáir, 2024. Tháinig deireadh le téarma Mark O'Kelly an 28 Eanáir 2024.

***Ceapadh Maura McGrath (Cathaoirleach) an 12 Meitheamh 2024. Ceapadh Brian Ó Gáibhín, Gary Granville, Gaby Smyth agus Richard Yarr an 15 Bealtaine 2024. Athcheapadh Róise Goan an 15 Bealtaine 2024.

The Council has established three committees, as follows:

1. Audit and Risk Committee - The principal role of the committee is to review the financial statements of the Council and make appropriate recommendations, to set the internal audit programme, to meet with both internal and external auditors and to monitor and review business risk. Normally comprises of three Arts Council members, one of whom is the Chair and three independent members. Currently the members are: Niamh Muldoon Interim Committee Chair, Caroline McGroary, Melatu Uchenna Okorie, Paul Barry and Philomena Poole. There were five meetings of the Audit and Risk Committee in 2023.
2. Business and Finance Committee - The primary role of this committee is to oversee and monitor the financial operations of the Council. Currently, the members of this committee are: Philomena Poole, Committee Chair, Aoife Granville, Brian Lavery and Jillian van Turnhout. There were six meetings of the Business and Finance Committee in 2023.
3. Policy and Strategy Committee - The primary role of this committee is to develop and monitor the implementation of policies, identify strategic priorities and review research and other policy initiatives. Currently, the members of this committee are: Jillian van Turnhout, Committee Chair, Andrew Clancy and Teresa Buczkowska. There were five meetings of the Policy and Strategy Committee in 2023.

Key Personnel Changes

Kevin Rafter (Chair) retired on 15 December and Fearghus Ó Conchúir retired on 10 May 2023. Dónall Curtin's term ended on 4 December 2023. Linda Coogan Byrne retired on 2 February 2024. Roise Goan, term ended 28 January 2024. Mark O'Kelly, term ended 28 January 2024. Maura McGrath (Chair) appointed on 12 June 2024. Róise Goan, re-appointed on 15 May 2024. Brian Ó Gáibhín, Gary Granville, Gaby Smyth and Richard Yarr appointed on 15 May 2024.

Council Evaluation

The Council undertook an external review of its performance for 2023 and the results were presented to the December 2023 Council Meeting.

Tá trí choiste bhunaithe ag an gComhairle, mar seo a leanas:

1. An Coiste Iniúchóireachta agus Riosca — Is é príomhról an choiste athbhreithniú a dhéanamh ar ráitis airgeadais na Comhairle agus moltaí iomchuí a dhéanamh, an clár iniúchta inmheánaigh a leagan síos, bualadh le hiniúcháirí inmheánacha agus seachtracha araon agus monatóireacht agus athbhreithniú a dhéanamh ar an riosca gnó. Is iondúil go mbíonn triúr comhaltaí de chuid na Comhairle Ealaíon ar an gcoiste, an Cathaoirleach ar dhuine acu sin, agus triúr comhaltaí neamhspleácha. Faoi láthair is iad na comhaltaí: Niamh Muldoon, Cathaoirleach Eatramhach an Choiste, Caroline McGroary, Melatu Uchenna Okorie, Paul Barry agus Philomena Poole. Bhí cúig chruinniú ag an gCoiste Iniúchóireachta agus Riosca in 2023.
2. An Coiste Gnó agus Airgeadais — Is é príomhról an choiste seo maoirseacht agus monatóireacht a dhéanamh ar oibríochtaí airgeadais na Comhairle. Is iad seo a leanas comhaltaí reatha an choiste: Philomena Poole, Cathaoirleach an Choiste, Aoife Granville, Brian Lavery agus Jillian van Turnhout. Bhí sé chruinniú ag an gCoiste Gnó agus Airgeadais in 2023.
3. An Coiste Beartais agus Straitéise — Is é príomhról an choiste seo forbairt agus faireachán a dhéanamh ar chur i bhfeidhm na mbeartas, tosaíochtaí straitéiseacha a shainithint agus taighde agus tionscnaimh bheartais eile a athbhreithniú. Is iad seo a leanas comhaltaí reatha an choiste: Jillian van Turnhout, Cathaoirleach an Choiste, Andrew Clancy agus Teresa Buczkowska. Bhí cúig chruinniú ag an gCoiste Beartais agus Straitéise in 2023.

Athruithe ar an bPríomhphearsanra

Chuaigh Kevin Rafter (Cathaoirleach) ar scor an 15 Nollaig agus chuaigh Fearghus Ó Conchúir ar scor an 10 Bealtaine 2023. Tháinig deireadh le téarma Dhónaill Curtin an 4 Nollaig 2023. Chuaigh Linda Coogan Byrne ar scor an 2 Feabhra 2024. Tháinig deireadh le téarma Róise Goan an 28 Eanáir 2024. Tháinig deireadh le téarma Mark O'Kelly an 28 Eanáir 2024. Ceapadh Maura McGrath (Cathaoirleach) an 12 Meitheamh 2024. Athcheapadh Róise Goan an 15 Bealtaine 2024. Ceapadh Brian Ó Gáibhín, Gary Granville, Gaby Smyth agus Richard Yarr an 15 Bealtaine 2024.

Measúnú na Comhairle

Rinne an Chomhairle athbhreithniú seachtrach ar a cuid feidhmíochta i gcomhair 2023 agus cuireadh na torthaí faoi bhráid Chruinniú na Comhairle i mí na Nollag 2023.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Plenary and Committee meetings for 2023 is set out below including the fees and expenses received by each member.

Sceideal Freastail, Táillí agus Costais

Leagtar amach thíos sceideal tinrimh na gcrúinnithe lomlánacha agus Coiste i gcomhair 2023, lena n-áirítear na táillí agus na costais a fuair gach comhalta.

	Plenary Meeting / Cruinniú lomlánach	Audit & Risk Committee / An Coiste Iniúcháineachta & Riosca	Business & Finance Committee / An Coiste Gnó & Airgeadas	Policy & Strategy Committee / An Coiste Beartais & Straitéise	Fees / Táillí 2023	Expenses / Costais 2023
					€	€
Number of Meetings / Líon na gCruinnithe	12	5	6	5		
<i>Council Members / Comhaltaí na Comhairle</i>						
Kevin Rafter (Chair)	12				-	2,784
Fearghus Ó Conchúir	3*			3*	2,132	441
Andrew Clancy	9		1***	2	5,985	1,221
Aoife Granville	12		3		-	1,246
Brian Lavery	10		4	1***	5,985	4,972
Dónall Curtin	11	5	4**		5,985	7,129
Jillian van Turnhout	12		4	5	5,985	-
Linda Coogan Byrne	8			1	5,985	574
Mark O'Kelly	9			3	-	-
Melatu Uchenna Okorie	9	2			5,985	620
Philomena Poole	11	3	6		5,985	-
Róise Goan	11		1***	4	5,985	2,827
Teresa Buczkowska	11			3	5,985	500
<i>External ARC Members / Comhaltaí Seachtracha an Choiste</i>						
Niamh Muldoon		4			2,000	-
Paul Barry		5			2,000	-
					59,997	22,314

Meeting attendance applies to Members only

* Member retired during 2023, therefore, only eligible to attend 3 out of 12 Plenary meetings.

** Members term ended during 2023, therefore, only eligible to attend 5 out of 6 Business and Finance meetings.

*** Members co-opted on to committees to ensure quorum is in place.

There were three Council members, Kevin Rafter (Chair Annual Fee €8,978), Mark O'Kelly (Annual Fee €5,985) and Aoife Granville (Annual Fee €5,985), who did not receive a Council fee under the One Person One Salary (OPOS) principle.

Baineann tinreamh an chruinnithe leis na Comhaltaí amháin.

* Chuaigh an comhalta ar scor le linn 2023 agus, dá bhrí sin, ní raibh sé/sí incháilithe ach chun freastal ar 3 cinn de na 12 chruinniú lomlánacha.

* Tháinig deireadh le téarma an chomhalta le linn 2023 agus, dá bhrí sin, ní raibh sé/sí incháilithe ach chun freastal ar 5 cinn de na 6 chruinniú Gnó agus Airgeadais.

** Comhaltaí comhthoifa ar choistí chun a chinntiú go bhfuil an córam i bhfeidhm.

Bhí tríúr comhaltaí den chomhairle — Kevin Rafter (an Cathaoirleach, Táille Bhliantúil €8,978) agus Mark O'Kelly (Táille Bhliantúil €5,985), agus Aoife Granville (Táille Bhliantúil €5,985) — nach bhfuair táille Chomhairle faoin bprionsabal Duine Amháin Tuarastal Amháin.

Disclosures Required by Code of Practice for the Governance of State Bodies

The Council is responsible for ensuring that the Arts Council has complied with the requirements of the Code of Practice for the Governance of State Bodies ("the Code"), as published by the Department of Public Expenditure and Reform in August 2016. The following disclosures are required by the Code:-

Key Risks

The Arts Council's key risks are delivery of the Business Transformation Programme, cybersecurity and resource availability. The Arts Council's risk and control framework is detailed in the Statement of Internal Control.

Employee Short-Term Benefits Breakdown

Number of employees whose benefits (excluding retirement benefits) are €60,000 or greater

	2023	2022
€60,000 - €69,999	27	16
€70,000 - €79,999	4	-
€80,000 - €89,999	1	2
€90,000 - €99,999	3	2
€100,000 - €109,999	1	1
€110,000 - €119,999	-	-
€120,000 - €129,999	1	1

Note: For the purposes of this disclosure, short-term employee benefits in relation to services rendered during the reporting period include salary but exclude employer's PRSI.

Nochtadh a Iarrtar leis an gCód Cleachtais um Rialachas Comhlachtaí Stáit

Tá an Chomhairle freagrach as a chinntiú gur chomhlíon an Chomhairle Ealaíon ceanglais an Chóid Cleachtais um Rialachas Comhlachtaí Stáit ("an Cód"), arna fhoilsiú ag an Roinn Caiteachais Phoiblí agus Athchóirithe i mí Lúnasa 2016. Iarrtar an nochtadh seo a leanas sa Chód:-

Príomhríoscaí

Is iad príomhríoscaí na Comhairle Ealaíon an Clár um Chlaochlú Gnó a sholáthar, cibearshlándáil agus fáil ar acmhainní. Leagtar amach creat um riosca agus rialú na Comhairle Ealaíon sa Ráiteas um Rialú Inmheánach.

Miondealú de Shochair Gearrthéarmacha Fostaithe

Líon na bhfostaithe ar fiú €60,000 nó níos mó a sochair (gan sochair scoir san áireamh)

Tabhair faoi deara: Chun críche an noichta seo, áirítear le sochair ghearrthéarmacha fostaithe maidir le seirbhísí arna soláthar i rith na tréimhse tuairiscithe tuarastal, ach ní chuirtear ÁSPC Fostóra san áireamh.

Consultancy Costs

Consultancy costs include the cost of external advice to management and exclude outsourced 'business-as-usual' functions.

Consultancy Costs / Costais Chomhairliúcháin	2023 €000's	2022 €000's
Legal Advice / Comhairle Díl	261	186
Procurement Advice / Comhairle maidir le Soláthar	122	86
Financial / Actuarial Advice / Comhairle Airgeadais / Achtúireach	196	154
RAISE – Private Investment Consultancy / RAISE – Sainchomhairleoireacht Infheistíochta Priobháidí Eile	199	294
Change Management / Bainistíocht Athruithe	-	222
Digital & Climate / Digiteach & Aeráid	53	231
Other / Eile	78	258
Total Consultancy Costs / Costais Iomlána na Comhairleoireachta	909	1,431
Consultancy Costs Capitalised / Costas Comhairleoireachta a caitheadh	167	1,276
Total / Iomlán	1,076	2,707

Legal Costs and Settlements

Expenditure of €31,500 (2022: Nil) in relation to third party legal settlement costs, is included in Legal Advice received by the Arts Council, which is disclosed in Consultancy Costs above. No other expenditure was incurred in the reporting period in relation to legal costs, settlements and conciliation and arbitration proceedings relating to contracts with third parties.

Travel and Subsistence Expenditure

Travel and subsistence expenditure is categorised as follows:

	2023 €000's	2022 €000's
Domestic / Intíre		
– Council / Comhairle	28	25
– Employees / Fostaithe	134	105
International / Idirnáisiúnta		
– Council / Comhairle	3	-
– Employees / Fostaithe	9	10
Total / Iomlán	174	140

Travel and subsistence expenditure includes €22,314 (2022: €17,658) of expenses paid directly to the members. An additional €6,869 (2022: €7,169) was incurred on their behalf in 2023. The total of €30,973 (2022: €24,827) is shown above. The Council incurs expenditure on attendance by Council members, staff and guests at appropriate events. This expenditure is not classified as hospitality.

Costais Chomhairleoireachta

Áirítear le costais chomhairleoireachta an costas a bhíonn ar chomhairle sheachtrach a thabhairt don bhainistíochta agus ní áirítear leis feidhmeanna seachfhoinsithe 'gnó mar is gnách' leis.

Costais Díl agus Socruithe

Tá caiteachas €31,500 (2022: Nialas) maidir le costais socraithe díl tríú páirtí san áireamh sa Chomhairle Díl arna fáil ag an gComhairle Ealaíon, a nochtar sna Costais Chomhairleoireachta thuas. Níor tabháiódh aon chaiteachas eile sa tréimhse tuairiscithe maidir le costais díl, socruithe agus imeachtaí réitigh agus eadrána a bhain le conarthaí le tríú páirtithe.

Caiteachas ar Thaisteal agus Cothú

Tá an caiteachas ar Thaisteal agus Cothú curtha sna catagóirí seo a leanas:

Áirítear leis an gcaiteachas ar thaisteal agus cothú costais €22,314 (2022: €17,658) a íocadh go díreach le comhaltaí. Tabháiódh €6,869 (2022: €7,169) breise ar a son in 2023. Taispeántar an t-iomlán de €30,973 (2022: €24,827) thuas. Tabháionn an Chomhairle caiteachas ar fhreastal chomhaltaí, fhoireann agus aionna na Comhairle ag imeachtaí cuí. Ní rangáítear an caiteachas seo mar fháilteachas.

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2023 €000's	2022 €000's
Staff hospitality / Fáilteachas foirne	4	5
Client hospitality / Fáilteachas cliant	2	4
Total / Iomlán	6	9

Gender Balance, Diversity and Inclusion

Of the Members of Council, the Arts Act 2003 prescribes that not less than 6 of them shall be men and not less than 6 of them shall be women. The Arts Council meets the Government target of a minimum of 40% representation of each gender in the membership of State Boards.

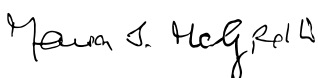
The Arts Council has published its Equality, Diversity, and Inclusion Policy & Strategy. In so doing the Arts Council is committed to taking actions to actively deepen its understanding of inequalities in the arts and develop substantive ways to address them. There is recognition that the policy must be embedded by ensuring that Council, staff, advisers and panellists, best reflect and represent the diversity of contemporary Ireland. A condensed version of the Policy has been published in Irish and ten other languages.

Statement of Compliance

The Council has complied with the requirements of the Code of Practice for the Governance of State Bodies, as published by the Department of Public Expenditure, National Development Plan Delivery and Reform in August 2016 and its Annex published in 2020.

Parliamentary Questions

The Arts Council can confirm that we have in place procedures for dealing with parliamentary questions that are sent to the Arts Council from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media.



Maura McGrath
Chair
19 June 2024

Caiteachas ar Fáilteachas

Cuirtear san áireamh an caiteachas seo a leanas ar fáilteachas sa chuntas Ioncaim agus Caiteachais:

Cothromaíocht Inscne, Éagsúlacht agus Ionchuimsitheacht

Maidir le Comhaltaí na Comhairle, forordaítear leis an Acht Ealaíon, 2003 go mbeidh seisear acu ar a laghad ina bhfir agus go mbeidh seisear acu ar a laghad ina mná. Comhlíonann an Chomhairle Ealaíon sprioc an rialtais le hionadaíocht de 40% ar a laghad ar an dá inscne a bhaint amach ó thaobh chomhaltas na mBord Stáit.

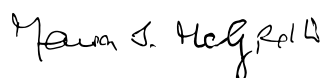
Rinne an Chomhairle Ealaíon a Beartas agus Straitéis um Chomhionannas, Éagsúlacht agus Ionchuimsitheacht a chur i gcló. Leis seo a dhéanamh, tá an Chomhairle Ealaíon tiomanta tabhairt faoi ghníomhartha chun a tuiscint ar an neamhionannas sna healaíona a neartú agus chun bealaí substainteacha a fhorbairt le dul i ngleic leo. Aithnítear go gcaithfidh an beartas a bheith fite fuaite trína chinntiú go léirítear éagsúlacht Éire na linne seo inár gComhairle, foireann, comhairleoirí agus painéalaithe. Tá leagan coimirithe den Bheartas ar fáil i nGaeilge agus i ndeich dteanga eile.

Ráiteas maidir le comhlíonadh

Tá ceanglais an Chóid Cleachtas um Rialachas Comhlachtaí Stáit, arna fhoilsiú ag an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe i mí Lúnasa 2016 agus a Aguisín a foilsíodh in 2020, comhlíonta ag an gComhairle.

Ceisteanna Parlaiminteacha

Is féidir leis an gComhairle Ealaíon a dheimhniú go bhfuil nósanna imeachta againn le ceisteanna parlaiminteacha a láimhseáil a sheoltar chuig an gComhairle Ealaíon ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.



Maura McGrath
Cathaoirleach
19 Meitheamh 2024

Report of the Comptroller and Auditor General for presentation to the Houses of the Oireachtas / **Tuarascáil an Ard-Reachtair Cuntas agus Ciste le cur i láthair Thithe an Oireachtais**

Opinion on the financial statements

I have audited the financial statements of An Chomhairle Ealaíon (the Arts Council) for the year ending 31 December 2023 as required under the provisions of section 25 of the Arts Act 2003. The financial statements comprise

- the statement of income and expenditure
- the statement of comprehensive income
- the statement of changes in reserves and capital account
- the statement of financial position
- the statement of cash flows, and
- the related notes, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the assets, liabilities and financial position of the Arts Council at 31 December 2023 and of its income and expenditure for 2023 in accordance with Financial Reporting Standard (FRS) 102 – *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of the Arts Council and have fulfilled my other ethical responsibilities in accordance with the standards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide the basis for my opinion.

Report on information other than the financial statements, and on other matters

The Arts Council has presented certain other information together with the financial statements. This comprises the annual report, the governance statement and Council members' report, and the statement on internal control. My responsibilities to report in relation to such information, and on certain other matters upon which I report by exception, are described in the appendix to this report.

Termination of grant management system development

In May 2020, the Arts Council commenced a project to develop a new grants management system to integrate five existing business systems into one core system. The statement on internal control discloses that, due to concerns about delays in delivery of the system and increases in the expected cost, the Arts Council made

Tuairim faoi na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais na Comhairle Ealaíon don bhliain dar chríoch an 31 Nollaig 2023 de réir fhorálacha alt 25 den Acht Ealaíon, 2003. Áirítear sna ráitis airgeadais

- an ráiteas ar ioncam agus caiteachas
- an ráiteas ar ioncam cuimsitheach
- an ráiteas ar athruithe sna cúlchistí agus sa chuntas caipítíl
- an ráiteas ar staid an airgeadais
- an ráiteas maidir le sreafaí airgid agus
- na nótaí gaolmhara, lena n-áirítear achoimre ar pholasaithe suntasacha cuntasaíochta.

I mo thuairimse, tugann na ráitis airgeadais léargas firinneach cóir ar shócmhainní, ar dhliteanais agus ar staid airgeadais na Comhairle Ealaíon amhail an 31 Nollaig 2023 agus ar a hioncam agus caiteachas do 2023, de réir an Chaighdeáin um Thuairisciú Airgeadais (FRS), 102 – *An Caighdeán um Thuairisciú Airgeadais a Bhaineann leis an Ríocht Aontaithe agus le Poblacht na hÉireann*.

Bunús na tuairime

Rinne mé m'iniúchadh ar na ráitis airgeadais de réir na gCaighdeán Idirnáisiúnta Iniúchóireachta (ISA) mar a d'fhógair an Eagraíocht Idirnáisiúnta Uasfhoras Iniúchóireachta. Déantar cur síos ar mo chuid freagrachtaí de réir na gcaighdeán sin san aguisín a théann leis an tuarascáil seo. Tá mé neamhspleách ar an gComhairle Ealaíon agus tá mo chuid freagrachtaí eiticíúla eile comhlíonta agam de réir na gcaighdeán.

Creidim gur leor agus gur cuí an fhianaise iniúchta atá bailithe agam mar bhunús mo thuairime.

Tuairisc ar eolas eile nach mbaineann leis na ráitis airgeadais, agus ar ábhair eile

Tá eolas áirithe eile curtha ar fáil ag an gComhairle Ealaíon chomh maith leis na ráitis airgeadais. Cuimsítear ann an tuarascáil bhliantúil, an ráiteas rialachais agus tuarascáil chomhaltá na Comhairle agus an ráiteas ar rialú inmheánach. Déantar cur síos san aguisín a théann leis an tuarascáil seo ar na freagrachtaí atá orm tuairisciú ar a leithéid d'eolas agus ar cheisteanna áirithe eile a ndéanamh tuairisciú orthu mar eisceacht.

Deireadh le forbairt an chórais bainistíochta deontas

Chuir an Chomhairle Ealaíon tús le tionscadal i mí na Bealtaine 2020. Ba é aidhm an tionscadail forbairt a dhéanamh ar chóras úr bainistíochta deontas ina ndéanfaí príomhchóras amháin de chúig chóras gnó atá ann faoi láthair. Nochtar sa ráiteas ar rialú inmheánach – de bharr go rabhthas inmíoch faoi mhoill ar sheachadadh an chórais

a decision in June 2024 to terminate the development project, and instead to purchase an off-the-shelf grants management system.

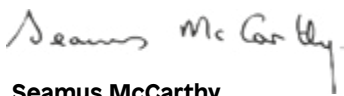
The original budget the Arts Council set for the project was €2.97 million, with an expected delivery date by the end of 2021. Work on development of the system had cost €6.5 million to June 2024. The Arts Council has deemed a portion of the system, to the value of €1.2 million, to be reusable in the implementation of an off-the-shelf system. The remaining cost of the discontinued project was recognised as expenditure as the project was ongoing, or was written off in note 7 to the financial statements as a disposal of computer assets under development.

The overall loss of value in respect of the project to June 2024 is estimated at €5.3 million.

agus faoi mhéaduithe ar an gcostas a rabhthas ag súil leis – gur chinn an Chomhairle Ealaíon, i mí an Mheithimh 2024, deireadh a chur leis an tionscadal forbartha agus córas bainistíochta deontas a cheannach den tseif ina áit.

Leag an Chomhairle Ealaíon buiséad de €2.97 milliún síos faoi choinne an tionscadail a chéadair agus ceapadh go gcuirfí ar fáil é faoi dheireadh na bliana 2021. Chosain an obair a rinneadh ar fhorbairt an chórais aníos go dtí Meitheamh 2024 €6.5 milliún. Measann an Chomhairle Ealaíon gur féidir sciar den chóras, ar fiú €1.2 milliún é, a athúsáid agus córas atá le ceannach den tseif á chur i bhfeidhm. Maidir leis an bhfuilleach, sainithníodh mar chaiteachas é de réir mar a bhí an tionscadal ag dul ar aghaidh, nó rinneadh é a dhíscríobh i nóta 7 leis na ráiteas airgeadais mar dhiúscairt sócmhainní ríomhaireachta faoi fhorbairt.

Meastar gurb ionann an caillteanas iomlán luacha i leith an tionscadail aníos go dtí Meitheamh 2024 agus €5.3 milliún.



Seamus McCarthy
Comptroller and Auditor General
24 June 2024



Seamus McCarthy
an Ard-Reachtaire Cuntas agus Ciste
24 Meitheamh 2024

Appendix to the report

Responsibilities of Council members

As detailed in the governance statement and Council members' report, the Council is responsible for

- the preparation of annual financial statements in the form prescribed under section 25 of the Arts Act 2003
- ensuring that the financial statements give a true and fair view in accordance with FRS102
- ensuring the regularity of transactions
- assessing whether the use of the going concern basis of accounting is appropriate, and
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Responsibilities of the Comptroller and Auditor General

I am required under section 25 of the Arts Act 2003 to audit the financial statements of the Arts Council and to report thereon to the Houses of the Oireachtas.

My objective in carrying out the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement due to fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the ISAs, I exercise professional judgment and maintain professional scepticism throughout the audit. In doing so,

- I identify and assess the risks of material misstatement of the financial statements whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Aguisín leis an tuarascáil

Freagrachtaí Chomhaltáí na Comhairle

Mar a leagtar amach i ráiteas rialachais agus tuarascáil chomhaltáí na Comhairle, tá an Chomhairle freagrach as an méid seo a leanas:

- na ráitis airgeadais a ullmhú san fhoirm a fhorordaítear faoi Alt 25 den Acht Ealaíon 2003
- a chinntiú go dtugtar léargas fíor agus cothrom sna ráitis airgeadais, faoi réir FRS102
- rialtacht na n-aistrithe a chinntiú
- measúnú a dhéanamh ar cé acu an cuí nó nach cuí an bunús gnóthais leantaigh cuntasaióchta, agus
- an oiread rialaithe inmheánaigh agus is cuí, dar leo, le hullmhú na ráiteas airgeadais atá saor ó mhíríteas ábhartha, de bharr calaoise nó earráide, a chumasú.

Dualgais an Ard-Reachtair Cuntas agus Ciste

Tá sé de dhualgas orm, faoi Alt 25 den Acht Ealaíon 2003 iniúchadh a dhéanamh ar ráitis airgeadais na Comhairle Ealaíon agus tuairisciú a dhéanamh orthu do Thithe an Oireachais.

Tá sé de chuspóir agam agus an t-iniúchadh idir lámha agam dearbhú réasúnta a fháil maidir le cé acu an bhfuil nó nach bhfuil na ráitis airgeadais ina n-iomláine saor ó mhíríteas ábhartha de bharr calaoise nó earráide. Is leibhéal ard dearbhaithe é dearbhú réasúnta, ach ní ráthaíocht é go n-aimseoidh iniúchadh a dtugtar faoi de réir na gCaighdeán míráiteas i gcónaí nuair is ann dó. Is féidir míráiteas a bheith ann de bharr calaoise nó earráide agus meastar go bhfuil siad ábhartha dá bhféadfaí a bheith ag súil go réasúnta go bhféadfadh tionchar a bheith acu, ina n-aonar nó le chéile, ar chinntí eacnamaíocha úsáideoirí a ghlactar mar thoradh ar na ráitis airgeadais seo.

Mar chuid d'iniúchadh de réir na gCaighdeán, úsáidim breithiúnas gairmiúil agus coinním sceipteachas gairmiúil i gcaitheamh an iniúchta. Mar chuid de sin,

- Aithním agus measaim rioscaí míráitis ábhartha na ráiteas airgeadais de bharr calaoise nó earráide; déanaim nósanna imeachta iniúchta a dheardh agus a chur i bhfeidhm a fhreagraíonn do na rioscaí sin; agus bailím fianaise iniúchta atá leordhóthanach agus cuí le bunús a thabhairt do mo thuairim. Is mó an baol nach n-aimseofar míráiteas ábhartha de bharr calaoise ná ceann de bharr earráide, de bharr go bhféadfadh

- I obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- I evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- I conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Arts Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my report. However, future events or conditions may cause the Arts Council to cease to continue as a going concern.
- I evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I report by exception if, in my opinion:

- I have not received all the information and explanations I required for my audit, or
- the accounting records were not sufficient to permit the financial statements to be readily and properly audited, or
- the financial statements are not in agreement with the accounting records.

claonpháirteachas, brionnú, easnaimh d'aon turas, mífhaisnéisí nó sárú ar rialú inmheánach a bheith i gceist.

- Faighim tuiscint ar rialú inmheánach atá ábhartha don iniúchadh d'fhonn nósanna imeachta iniúchta a dhearadh a fheileann don chás, ach ní d'fhonn tuairim a chur in iúl ar éifeacht na rialuithe inmheánacha.
- Déanaim measúnú ar iomchuíbheas na bpolasaithe cuntasaíochta a úsáidtear agus réasúntacht na meastachán cuntasaíochta agus na bhfaisnéisithe gaolmhara.
- Tarraingim conclúidí ar iomchuíbheas úsáid an bhunúis gnóthais leantaigh cuntasaíochta agus, bunaithe ar an bhfianaise iniúchta a bhailítear, ar cé acu an bhfuil nó nach bhfuil éiginnteacht ábhartha ann mar a bhaineann le himeachtaí nó le dálaí a d'fhéadfadh amhras a chruthú maidir le cumas na Comhairle Ealaíon leanúint ar aghaidh mar ghnóthas leantach. Má shocraím gurb ann d'éiginnteacht ábhartha, tá orm aird a tharraingt i mo thuarascáil ar na faisnéisithe gaolmhara sna ráitis airgeadais nó, murar leor na faisnéisithe sin, mo thuairim a leasú. Bunaítear mo chuid conclúidí ar an bhfianaise iniúchta a bhailítear suas le dáta mo thuarascála. Is féidir, áfach, mar gheall ar imeachtaí nó ar dhálaí amach anseo go stopfadh an Chomhairle Ealaíon ag feidhmiú mar ghnóthas leantach.
- Déanaim measúnú ar chur i láthair, struchtúr agus ábhar iomlán na ráiteas airgeadais, na faisnéisithe san áireamh, agus ar cé acu an ndéanann nó nach ndéanann na ráitis airgeadais ionadaíocht ar bhun-áistríthe agus ar bhun-imeachtaí ar bhealach cothrom.

Déanaim teagmháil leo siúd a bhfuil dualgas orthu i leith rialachais mar a bhaineann sé le scóip agus tráthúlacht bheartaithe an iniúchta agus le torthaí suntasacha an iniúchta, easnaimh shuntasachta i smacht inmheánach a aithním le linn m'iniúchta san áireamh, i measc ceisteanna eile.

Tuairiscím trí eisceacht sna cásanna seo a leanas:

- mura bhfuair mé an fhaisnéis agus na míniúcháin uile a theastaigh uaim le haghaidh m'iniúchta, nó
- mura leor na taifid chuntasaíochta chun na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó
- mura mbíonn na ráitis airgeadais ag teacht leis na taifid chuntasaíochta.

Information other than the financial statements

My opinion on the financial statements does not cover the other information presented with those statements, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, I am required under the ISAs to read the other information presented and, in doing so, consider whether the other information is materially inconsistent with the financial statements or with knowledge obtained during the audit, or if it otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

Reporting on other matters

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation. I report if I identify material matters relating to the manner in which public business has been conducted.

I seek to obtain evidence about the regularity of financial transactions in the course of audit. I report if I identify any material instance where public money has not been applied for the purposes intended or where transactions did not conform to the authorities governing them.

Eolas eile nach mbaineann leis na ráitis airgeadais

Ní chuimsítear i mo thuairimse ar na ráitis airgeadais an t-eolas eile a cuireadh ar fáil leis na ráitis sin, agus ní thugaim conclúid de chineál ar bith orthu sin.

Maidir le m'iniúchadh ar na ráitis airgeadais, tá orm faoi na Caighdeáin an t-eolas eile a chuirtear ar fáil a léamh agus, lena linn sin, machnamh a dhéanamh ar cé acu an dtagann nó nach dtagann an t-eolas eile sin leis na ráitis airgeadais nó le heolas a bailíodh le linn an iniúchta, nó an bhfuil an chuma air gur míráiteas ábhartha é. Má shocraím, bunaithe ar an obair atá déanta agam, go bhfuil míráiteas ábhartha san eolas eile seo, tá orm an fhíríc sin a thuairisciú.

Tuairisciú ar cheisteanna eile

Déanaim an t-iniúchadh trí thagairt a dhéanamh do na cúinsí speisialta a bhaineann le heagraíochtaí Stáit maidir lena mbainistiú agus a bhfeidhmiú. Tuairiscím má shainaithním nithe ábhartha a bhaineann leis an mbealach a ndearnadh gnó poiblí.

Lorgaím fianaise maidir le rialtacht na n-idirbheart airgeadais le linn an iniúchta. Tuairiscím má shainaithním aon chás ábhartha nuair nár caitheadh airgead poiblí chun na gcríoch a bhí ceaptha dó nó nach raibh na hidirbhearta ag cloí leis na húdaráis a dhéanann rialú orthu.

Scope of Responsibility

On behalf of the Arts Council, I acknowledge our responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies 2016.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely way.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure, National Development Plan Delivery and Reform has been in place in the Arts Council for the year ended 31 December 2023 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Arts Council has an Audit and Risk Committee (ARC) comprising two Council members and three external members, one of whom is the Chair, with financial and audit expertise. The ARC met five times in 2023.

The Arts Council has also established an internal audit function. An accounting firm is appointed to perform the internal audit process and conducts a programme of work agreed with the ARC.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy has been issued to all staff to read who are expected to work within the Arts Council's risk management policy, to alert management on emerging risks and control weaknesses and assume responsibility for risks and controls within their own area of work.

Risk and Control Framework

The Arts Council has implemented a risk management system which identifies and reports key risks and the management actions being taken to address and, to the extent possible, to mitigate those risks.

Raon na Freagrachta

Ar son na Comhairle Ealaíon, aithním go bhfuil sé de fhreagracht orainn a chinntiú go gcoinnítear agus go bhfeidhmítear córas éifeachtach rialaithe inmheánaigh. Cuirtear ceanglais an Chóid Cleachtais um Rialachas Comhlachtaí Stáit 2016 san áireamh san fhreagracht sin.

Aidhm an Chórais Rialaithe Inmheánaigh

Tá an córas rialaithe inmheánaigh ceaptha chun riosca a bhainistiú chuig leibhéal infhulaingthe seachas deireadh a chur leis. Ní féidir leis an gcóras, dá bhrí sin, ach dearbhú réasúnta a sholáthar, agus ní dearbhú dearfach, go bhfuil sócmhainní á gcosaint, bearta á n-údarú agus á dtaifeadadh go cuí agus go bhfuil earráidí nó mírialtachtaí ábhartha á gcosc nó á n-aimsíú ar bhealach tráthúil.

Tá an córas rialaithe inmheánaigh, atá ag teacht leis an treoir arna heisiúint ag an Roinn Caiteachais Phoiblí agus Athchóirithe i bhfeidhm sa Chomhairle Ealaíon don bhliain dar chríoch an 31 Nollaig 2023, agus suas go dtí an dáta ar ceadaíodh na ráitis airgeadais.

An cumas riosca a láimhseáil

Tá Coiste Iniúcháireachta agus Riosca ag an gComhairle Ealaíon ar a bhfuil beirt chomhaltaí de chuid na Comhairle agus triúr comhaltaí seachtracha, a bhfuil taithí airgeadais agus iniúcháireachta acu, agus is duine díobh sin an Cathaoirleach. Tháinig an Coiste Iniúcháireachta agus Riosca le chéile cúig huaire in 2023.

Tá feidhm iniúchta inmheánaigh curtha ar bun ag an gComhairle Ealaíon freisin. Ceapadh comhlacht cuntasáiochta chun an próiseas iniúchta inmheánaigh a chur i bhfeidhm agus tugann sé faoi chlár oibre a aontaíodh leis an ARC.

D'fhorbair an Coiste Iniúcháireachta agus Riosca beartas bainistíochta riosca ina leagtar amach inghlacthacht riosca an choiste, na próisis bainistíochta riosca atá i bhfeidhm agus ina mionsonraítear ról agus freagrachtaí na foirne i dtaca le riosca. Eisíodh an beartas don fhoireann go léir le léamh atáthar ag súil a bheidh ag obair laistigh de bheartas bainistíochta riosca na Comhairle Ealaíon, d'fhonn an bhainistíocht a chur ar an eolas faoi rioscaí a thagann chun cinn agus laigí a rialú agus freagracht a ghlacadh as rioscaí agus rialuithe laistigh dá gcuid réimsí oibre féin.

Creáil Riosca agus Rialaithe

Chuir an Chomhairle Ealaíon córas bainistíochta riosca i bhfeidhm ina sainaithnítear príomhrioscaí agus ina dtuairiscítear orthu agus na gníomhartha bainistíochta atáthar a ghlacadh chun dul i ngleic leis na rioscaí sin agus iad a mhaolú, a mhéid is féidir.

A risk register is in place which identifies the key risks facing the Arts Council and these have been identified, evaluated and graded according to their significance. The register is reviewed by the ARC on an ongoing basis. The Risk Register is a standing agenda item at Council Plenary Meetings. The outcome of these assessments is used to plan and allocate resources to ensure risks are managed to an acceptable level.

The risk register details the controls and actions needed to mitigate risks and responsibility for operation of controls assigned to specific staff. I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes have been documented,
- financial responsibilities have been assigned at management level with corresponding accountability,
- a comprehensive budgeting system with an annual budget that is reviewed and agreed by Council members,
- systems aimed at ensuring the security of the information and communication technology systems,
- systems in place to safeguard the assets, and
- control procedures over grant funding to outside agencies ensure adequate control over approval of grants and monitoring and review of grantees to ensure grant funding has been applied for the purpose intended.

Ongoing Monitoring and Review

Formal procedures have been established for monitoring control processes and control deficiencies are communicated to those responsible for taking corrective action and to management and the Council, where relevant, in a timely way. I confirm that the following ongoing monitoring systems are in place:

- key risks and related controls have been identified and processes have been put in place to monitor the operation of those key controls and report any identified deficiencies,
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned, and
- there are regular reviews by senior management of periodic and annual performance and financial reports which indicate performance against budgets/forecasts.

Tá clár riosca i bhfeidhm ina sainithnítear na príomhrioscaí atá os comhair na Comhairle Ealaíon agus sainithníodh iad sin, rinneadh measúnú orthu agus grádaíodh iad de réir a suntasachta. Déanann an Coiste Iniúchóireachta agus Riosca athbhreithniú ar an gclár ar bhonn leanúnach. Is mír bhuan ar an gclár cruinnithe é an Clár Rioscaí ag Cruinnithe Iomlánacha na Comhairle. Baintear leas as toradh na measúnuithe sin chun acmhainní a phleanáil agus a leithdháileadh lena chinntiú go ndéantar rioscaí a bhainistiú chuig leibhéal inghlactha.

Mionsonraítear sa chlár rioscaí na rialuithe agus na gníomhartha a theastaíonn chun rioscaí a mhaolú agus chun freagracht as oibriú rialuithe a shannadh d'fhoireann shonrach. Deimhním go bhfuil timpeallacht rialaithe i bhfeidhm ina gcuimsítear na gnéithe seo a leanas:

- tá na nósanna imeachta le haghaidh gach príomhphróiseas gnó breactha síos,
- tá freagrachtaí airgeadais sannta ag leibhéal bainistíochta le cuntasacht chomhfheagrach,
- córas cuimsitheach buiséadaithe le buiséad bliantúil a athbhreithníonn agus a chomhaontaíonn comhaltaí na Comhairle,
- córais atá dirithe ar shlándáil na gcóras teicneolaíochta faisnéise agus cumarsáide,
- córais i bhfeidhm chun sócmhainní a chosaint, agus
- nósanna imeachta rialaithe maidir le maoiniú deontais do ghníomhaireachtaí seachtracha, rud a chinntíonn go bhfuil dóthain smachta ar cheadú deontas agus
- monatóireacht agus athbhreithniú ar dheontaithe lena chinntiú go bhfuil maoiniú deontais curtha ag obair don chuspóir dar beartaíodh é.

Monatóireacht agus Athbhreithniú Leanúnach

Bunaíodh nósanna imeachta foirmiúla chun monatóireacht a dhéanamh ar phróisis rialaithe agus cuirtear easnaimh i gcúrsaí rialaithe in iúl dóibh sin atá freagrach as gníomh ceartaitheach a ghlacadh agus don bhainistíocht agus do chomhaltaí na Comhairle Ealaíon, nuair is iomchuí, ar bhealach caoithiúil. Deimhním go bhfuil na córais monatóireachta leanúnaí seo a leanas i bhfeidhm:

- sainithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus aon easnaimh a sainithnítear a thuairisciú,
- bunaíodh socruithe tuairiscithe ar gach leibhéal i gcás ina bhfuil freagracht maidir le bainistíocht airgeadais sannta, agus
- déanann an bhainistíocht shinsearach athbhreithnithe rialta ar fheidhmíocht thréimhsiúil agus bhliantúil agus ar thuarascálacha airgeadais, a thugann feidhmíocht i gcoinne buiséad/réamhaisnéisi le fios.

Procurement

I confirm that the Arts Council has procedures in place to ensure compliance with current procurement rules and guidelines. There were no matters arising regarding controls over procurement. There are no instances of any non-compliant procurement to disclose.

Review of Effectiveness

I confirm that the Arts Council has procedures to monitor the effectiveness of its risk management and control procedures. The Arts Council's monitoring and review of the effectiveness of the system of internal financial control is informed by the work of the internal and external auditors, the Audit and Risk Committee which oversees their work and the senior management within the Arts Council responsible for the development and maintenance of the internal financial control framework.

I confirm that the Arts Council carried out its annual review of the effectiveness of the internal control systems for 2023, on 24 April 2024.

Internal Control Issues

IT System Development

The Arts Council has a functioning IT system to process and deliver grants, but recognised that the user experience is not good. A project to transform the system was embarked on in 2020. This involved engaging two separate contractors to (a) develop and build the system and (b) to test and implement the system.

In 2019 the Arts Council received sanction from DPENDR for the project with an initial budget of €2.97m. Work commenced on the system with an initial delivery date of Q4 2021.

In Q3 2021 due to a number of change requests from the contractor who had been procured to deliver the system, budget was increased to €3.5m and the delivery date moved to Q2 2022.

On the expected delivery of the system in 2022 multiple system failures were discovered meaning the project could not move forward to completion. The Arts Council subsequently ended contracts with the project developers and testers and the Programme team began to work to rectify and complete the work. The total revised budget at this point was €6.5m with a delivery date of Q4 2024.

A reconfigured team was put in place to fix all bugs and carry out extensive quality assurance, with a new end date of late 2024 projected. In late 2023 as part of ongoing testing it was found that the plan for the necessary rigorous testing of the entire system would not meet the new 2024 delivery date.

Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an gComhairle Ealaíon lena chinntiú go gcomhlíontar rialacha agus treoirínte reatha soláthair. Níor ardaíodh aon cheisteanna maidir le rialuithe ar sholáthar. Níl aon chás de sholáthar neamhchomhlíontach le nochtadh.

Athbhreithniú ar Éifeachtacht

Deimhním go bhfuil nósanna imeachta ag an gComhairle Ealaíon chun monatóireacht a dhéanamh ar éifeachtacht a bainistiú riosca agus a cuid nósanna imeachta. Tá bonn eolais ag monatóireacht agus ag athbhreithniú na Comhairle Ealaíon ar chóras an rialaithe inmheánaigh airgeadais ó obair na n-iniúchóirí inmheánacha agus seachtracha, an Coiste Iniúchóireachta agus Riosca a dhéanann maoirseacht ar a gcuid oibre, agus an bhainistíocht shinsearach laistigh den Chomhairle Ealaíon atá freagrach as forbairt agus cothabháil an chreata rialaithe inmheánaigh airgeadais.

Dearbhaím go ndearna an Chomhairle Ealaíon an t-athbhreithniú bliantúil ar éifeachtacht chóras na rialuithe inmheánacha don bhliain 2023 an 24 Aibreán 2024.

Saincheisteanna maidir le Rialú Inmheánach

Forbairt Chóras TF

Tá córas feidhmiúil TF ag an gComhairle Ealaíon chun deontais a phróiseáil agus a sheachadadh, ach aithníonn sí nach bhfuil eispéireas na n-úsáideoirí rómhaithe. Tugadh faoi thionscadal sa bhliain 2020 chun an córas a athrú ó bhonn. Fuarthas beirt chonraitheoirí ar leith chun (a) an córas a fhorbairt agus a thógáil agus (b) an córas a thástáil agus a chur i bhfeidhm.

Fuair an Chomhairle Ealaíon ceadú ón Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe le haghaidh an tionscadail in 2019. B'ionann an buiséad i dtús báire agus €2.97 milliún. Cuireadh tús leis an obair ar an gcóras agus bhí sé le bheith réidh sa cheathrú ráithe de 2021.

Sa tríú ráithe de 2021, de bhrí roinnt iarratas ar athrú ón gconraitheoir a fostaíodh chun an córas a chur ar fáil, méadaíodh buiséad an chórais go dtí €3.5 milliún agus cuireadh an dáta seachadta siar go dtí an dara ráithe de 2022.

Tugadh a lán teipeanna córais faoi deara ar an lá a bhí an córas le seachadadh in 2022. Dá thoradh sin, níorbh fhéidir an tionscadal a chur i gcrích. Chuir an Chomhairle Ealaíon deireadh leis na conarthaí le lucht tástála agus lucht forbartha an tionscadail ina dhiaidh sin agus thosaigh foireann an Chláir ar a gcuid iarrachtaí chun an obair a cheartú agus a chríochnú. Ba é €6.5 milliún an buiséad athbhreithnithe iomlán ag an bpointe sin agus luadh an ceathrú ráithe de 2024 mar an dáta seachadta.

An external review was commissioned under the auspices of the OGCIÓ as to what further work would be required to bring the current system to delivery. Alongside this, the Arts Council has explored possible alternative solutions in the off the shelf options.

The project expenditure is now €6.5m of which €3.6m was capitalised as a 'computer asset under development', with €2.9m of related operational readiness costs of which €2.5m have been written off to the Income and Expenditure Account up to 31 Dec 2023 with the balance of €0.4m incurred in 2024. If the work on the project is not completed and another option is pursued, a portion of the capitalised 'asset under development' costs can be reused to a value of approximately €1.2m. The Arts Council are also exploring whether some of the other costs can be recovered through legal redress.

Throughout the process the Arts Council ensured robust governance and constant review of the project. At commencement a Project Steering Group was established which reported to the Business and Finance Committee as a standing item with subsequent regular reports to Council at its Plenary Meetings. In July 2021 the project moved to a standing item on the Council's Plenary Agenda. The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media have been updated and informed throughout the project.

Following a review of options available to the Arts Council, the Council made the decision in June 2024 to discontinue the project and approve the procurement of an off-the-shelf grant management system, resulting in a €2.4m write off to the Income and Expenditure Account (refer to Notes 6 & 7). The 'computer asset under development' is now €1.2m and the total cumulative write off under 'other administrative costs' is €4.9m.

Rationale for the decision included lower implementation cost being €1.5m as distinct from a further €5.3m required for the implementation of the discontinued project together with a projected annual operational cost saving of €0.325m. Other matters included in the rationale included a shorter delivery timeline, lower delivery risk and a simpler solution to implement.

Cuireadh foireann athchóirithe le chéile chun an uile fhabht a dheisiú agus chun mórdhearbhú cáilíochta a dhéanamh. Ba é deireadh 2024 an dáta deiridh úr a tuaradh. Go mall sa bhliain 2023, mar chuid den tástáil leanúnach, fuarthas amach nach mbainfeadh an plean le haghaidh dhiantástáil riachtanach an chórais ar fad an dáta seachadta úr in 2024 amach.

Coimisiúnaíodh athbhreithniú seachtrach faoi choimirce Oifig Phríomh-Oifigeach Faisnéise an Rialtais (OGCIÓ) maidir le cad eile a bheadh le déanamh chun an córas reatha a sheachadadh. Ina theannta sin, d'fhéach an Chomhairle Ealaíon ar réitigh fhéideartha eile i dtaca lena bhfuil ar fáil le ceannach den tseif.

Is ionann caiteachas an tionscadail anois agus €6.5 milliún; rinneadh €3.6 milliún den tsuim sin a chaipitliú mar 'sócmhainn ríomhaireachta faoi fhorbairt'. Tá €2.9 milliún de chostais ullmhachta oibríochta ghaolmhara i gceist agus díscríobhadh €2.5 milliún den mhéid sin chuig an gCuntas Ioncaim agus Caiteachais anois go dtí an 31 Nollaig 2023; tabhaíodh an t-iarmhéid de €0.4 milliún in 2024. Mura gcríochnófar an obair ar an tionscadal agus má rachfar le rogha eile, is féidir scair de chostais chaipitlithe 'sócmhainn faoi fhorbairt', ar fiú thart ar €1.2 milliún í, a úsáid athuair. Rud eile de, tá an Chomhairle Ealaíon ag fiosrú an féidir cuid de na costais eile a aisghabháil trí shásamh dlíthiúil.

Chinntigh an Chomhairle Ealaíon, i gcaitheamh an phróisis, go raibh rialachas daingean á dhéanamh ar an tionscadal agus go raibh sé á athbhreithniú go tráthrialta. Cuireadh Grúpa Stiúrtha an Tionscadail ar bun ag an tús agus thuiriscídís don Choiste Gnó agus Airgeadais mar mhír bhuan; thuiriscídís don Chomhairle go minic ina dhiaidh sin ag a Cruinnithe Iomlánacha. I mí Iúil 2021, rinneadh mír bhuan den tionscadal ar Chlár Oibre Chruinniú Iomlánach na Comhairle. Coinníodh an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán ar an eolas i rith an tionscadail.

I ndiaidh athbhreithniú a dhéanamh ar na roghanna atá ag an gComhairle Ealaíon, chinn an Chomhairle i mí an Mheithimh 2024 scor den tionscadal agus dul le córas bainistíochta deontas atá le ceannach den tseif. Mar thoradh air sin, tá díscríobh €2.4 milliún sa Chuntas Ioncaim agus Caiteachais (féach ar Nótaí 6 agus 7). Is ionann an 'sócmhainn ríomhaireachta faoi fhorbairt' agus €1.2 milliún anois agus is ionann an díscríobh carnach iomlán faoi 'costas riaracháin eile' agus €4.9 milliún. Ar na cúiseanna a bhí leis an gcinneadh bhí costas cur chun feidhme ní b'ísle (€1.5 milliún) i gcomparáid le €5.3 milliún eile a bheadh ag teastáil chun an tionscadal scortha a chur i bhfeidhm, agus coigilt bhliantúil costais oibríúcháin de €0.325 milliún de réir na réamh-mheastachán. Ar na nithe eile a áiríodh sa réasúnaíocht bhí amlíne seachadta ní ba ghiorra, riosca seachadta ní b'ísle agus réiteach ní ba shimplí le cur i bhfeidhm.

Next Generation Award

In June 2023 the Arts Council identified that Next Generation Award applicants who had not been successful in funding applications, inadvertently received letters confirming award.

The matter was corrected and a lessons learnt programme conducted. A review process was undertaken to identify any weaknesses in process which were corrected. A revised process is now in place.

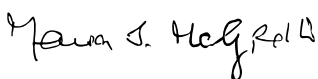
No other issues were identified in relation to 2023 that require disclosure in the financial statements.

Review of the control environment

In the context of the on-going hybrid working environment, the key findings and actions taken during 2023 were:

- I. The Arts Council continues to invest significantly in the development of our ICT systems and conduct cyber resilience assessments against the National Cyber Security Standards and the ISO27001 standards (certified since 2017).
- II. Security configuration was unchanged so no extra privileges or access needed to be enabled other than what was already in place;
- III. Internal audit reviewed the internal control environment, including financial controls and assessed same as part of their audit testing. No high priority findings were identified in the annual system of internal control review.

Signed on behalf of the Arts Council



Maura McGrath

Chair

19 June 2024

Dámhachtain d'Ealaíontóirí na Chéad Ghlúine Eile

Thug an Chomhairle Ealaíon faoi deara, i mí an Mheithimh 2023, go bhfuair iarratasóirí ar an Dámhachtain d'Ealaíontóirí na Chéad Ghlúine Eile nár éirigh leo maoiniú a fháil litreacha trí thimpiste á ndearbhú go bhfuair siad an dámhachtain.

Cuireadh an eachtra ina ceart agus reáchtáladh clár maidir le ceachtanna a foghlaimíodh. Tugadh aghaidh ar phróiseas athbhreithnithe chun laigí ar bith sa phróiseas a shainithint agus cuireadh ina gceart iad. Tá próiseas athbhreithnithe i bhfeidhm anois.

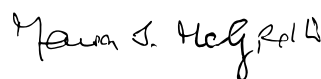
Níor aithníodh aon saincheisteanne eile i dtaca le 2023 is gá a nochtadh sna ráitis airgeadais.

Athbhreithniú ar an timpeallacht rialaithe

Is iad seo a leanas na príomhthorthaí agus na príomhghníomhartha a glacadh in 2023, i gcomhthéacs thimpeallacht leanúnach na hoibre cumaisc:

- I. Leanann an Chomhairle Ealaíon ar aghaidh ag cur cuid mhór infheistíochta i bhforbairt na gcóras atá againn ó thaobh TFC agus ag seoladh measúnuithe cibear-athléimneachta i gcoinne na gCaighdeán Náisiúnta Cibearshlándála agus chaighdeáin ISO27001 (deimhnithe ó 2017);
- II. Ní raibh aon athrú ar chumraíocht slándála, mar sin, ní raibh gá le pribhléidí nó rochtain bhreise a chumasú seachas na cinn a bhí i bhfeidhm cheana féin;
- III. Rinne an t-iniúchadh inmheánach athbhreithniú ar an timpeallacht rialaithe inmheánach, lena n-áirítear rialaithe airgeadais, agus measadh an méid sin mar chuid dá dtástáil iniúchta. Níor aimsíodh aon torthaí ardtosaíochta sa chóras bliantúil um athbhreithniú rialaithe inmheánaigh.

Sínithe ar son na Comhairle Ealaíon



Maura McGrath

Cathaoirleach

19 Meitheamh 2024

Statement of income and expenditure for the year ended 31
December 2023 / **Ráiteas ar Ioncam agus Caiteachas Don**
bhliain dar chríoch an 31 Nollaig 2023

62

	Notes / Nótaí	2023 €000's	2022 €000's
Income / Ioncam			
Oireachtas grant / Deontas ón Oireachtas	(3a)	131,903	130,718
Other grants / Deontais eile	(3b)	2,788	1,060
Net deferred funding for retirement benefits / Glanmhaoiniú iarchurtha do shochair scoir	(16)	995	1,054
		135,686	132,832
Expenditure / Caiteachas			
Staff remuneration / Luach saothair foirne	(4)	7,411	6,889
Grants / Deontais	(5)	121,402	112,951
Expenditure on the arts / Caiteachas ar na healaíona	(6)	7,687	7,671
Other admin costs / Costais riaracháin eile	(6)	6,931	3,708
		143,431	131,219
(Deficit) / surplus for the year before appropriations / (Easnamh) / Barrachas don bhliain roimh leithreasuithe		(7,745)	1,613
Transfer (to) capital reserve / Aistriú chuig an gcúlchiste caipitil	(10)	1,852	(1,643)
(Deficit) for the year after appropriations / (Easnamh) don bhliain tar éis leithreasuithe		(5,893)	(30)

The Statement of cashflows and notes 1 to 18 form part of
these financial statements / **Is cuid de na ráitis airgeadais seo**
iad an Ráiteas ar shreafaí airgeadais agus na nótaí ó 1 go 18

Maura S. McGrath

Maura McGrath

Chairperson / **Cathaoirleach**

19 June 2024 / **19 Meitheamh 2024**

Maureen Kennelly

Maureen Kennelly

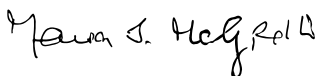
Director / **Stiúrthóir**

19 June 2024 / **19 Meitheamh 2024**

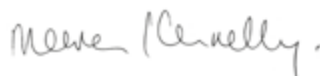
Statement of comprehensive income for the year ended 31
December 2023 / **Ráiteas ar ioncam cuimsitheach don bhliain**
dar chríoch an 31 Nollaig 2023

	Notes / Nótaí	2023 €000's	2022 €000's
(Deficit) / Surplus for the year after appropriations / (Easnamh) / Barrachas don bhliain tar éis leithreasuithe		(5,893)	(30)
Experience (losses) on retirement benefit scheme liabilities / Gnóthachain ó thaithí ar dhliteanais na scéime sochar scoir	(15)	(482)	(624)
Effect of changes in actuarial assumptions / Éifeacht na n-athruithe ar na boinn tuisceana achtúireacha	(15)	360	6,507
Adjustment to deferred exchequer retirement benefit funding / Coigeartú ar chiste sochar scoir iarchurtha ón státchiste	(16)	122	(5,883)
(Deficit) / Surplus on revaluation of Works of Art / (Easnamh) / Barrachas ar Shaothair Ealaíne	(7)	(146)	(143)
Total comprehensive (Deficit) / Surplus for the year / (Easnamh) / Barrachas iomlán cuimsitheach don bhliain		(6,039)	(173)

The Statement of cashflows and notes 1 to 18 form part of these financial statements. / **Is cuid de na ráitis airgeadais seo iad an Ráiteas ar shreafaí airgeadais agus na nótaí ó 1 go 18.**



Maura McGrath
Chairperson / **Cathaoirleach**
19 June 2024 / **19 Meitheamh 2024**



Maureen Kennelly
Director / **Stiúrthóir**
19 June 2024 / **19 Meitheamh 2024**

Statement of changes in reserves and capital account for the year ended 31 December 2023 / **Ráiteas ar athruithe sna cúlchistí agus sa chuntas caipitil don bhliain dar chríoch an 31 Nollaig 2023**

	Notes / Nótaí	Revenue reserve / Cúlchiste ioncaim €000's	Capital reserve / Cúlchiste caipitil €000's	Trust fund reserve / Cúlchiste an chiste iontaobhais €000's	Total / Iomlán €000's
Balance at 1 January 2022 / Iarmhéid amhail an 1 Eanáir 2022		11,648	6,793	1,203	19,644
Total comprehensive (deficit) for the year / (Easnamh) iomlán cuimsitheach don bhliain		(173)	-	-	(173)
Transfer to capital reserve / Aistriú (ón) gcúlchiste caipitil	(10)	-	1,643	-	1,643
Deficit on revaluation / Easnamh ar athluacháil	(10)	143	(143)	-	-
Income / (expenditure) on trust fund / Ioncam / (caiteachas) ar chiste iontaobhais		-	-	(13)	(13)
Surplus on sale reinvested / Barrachas ar dhíolachán athinfheistithe		-	-	33	33
Fair value adjustment / Coigeartú i dtaca le luach cóir		-	-	(238)	(238)
Balance at 31 December 2022 / Iarmhéid amhail an 31 Nollaig 2022		11,618	8,293	985	20,896
Total comprehensive surplus for the year / Barrachas iomlán cuimsitheach don bhliain		(6,039)	-	-	(6,039)
Transfer to capital reserve / Aistriú chuig an gcúlchiste caipitil	(10)	-	(1,852)	-	(1,852)
(Surplus) on revaluation / (Barrachas) ar athluacháil	(10)	146	(146)	-	-
Income / (expenditure) on trust fund / Ioncam / (caiteachas) ar chiste iontaobhais	(17)	-	-	(4)	(4)
Surplus on sale reinvested / Barrachas ar dhíolachán athinfheistithe	(17)	-	-	72	72
Fair value adjustment / Coigeartú i dtaca le luach cóir	(17)	-	-	42	42
Balance at 31 December 2023 / Iarmhéid amhail an 31 Nollaig 2023		5,725	6,295	1,095	13,115

The Statement of cashflows and notes 1 to 18 form part of these financial statements. / Is cuid de na ráitis airgeadais seo iad an Ráiteas ar shreafaí airgeadais agus na nótaí ó 1 go 18.

Statement of financial position as at 31 December 2023 /
Ráiteas ar staid an airgeadais amhail an 31 Nollaig 2023

	Notes / Nótaí	2023 €000's	2022 €000's
Fixed assets / Sócmhainní seasta			
Property plant and equipment / Maoin, gléasra agus trealamh	(7)	6,295	8,293
Financial assets / Sócmhainní airgeadais			
Trust fund assets / Sócmhainní ciste iontaobhais	(17)	1,095	985
Current assets / Sócmhainní reatha			
Receivables / Infháiltais	(8)	24,843	24,973
Cash and cash equivalents / Airgead tirim agus coibhéisí airgid thirim		2,304	13,765
		27,147	38,738
Current liabilities / Dlíteanais reatha			
Payables (amounts falling due within one year) / Suimeanna iníoctha (suimeanna dlite laistigh de bhliain amháin)	(9)	(21,412)	(27,100)
Net current assets / Glansócmhainní reatha		5,735	11,638
Total assets less current liabilities / Sócmhainní iomlána líúde dlíteanais reatha			
		13,125	20,916
Provision for liabilities / Soláthar i gcomhair dlíteanas	(13)	(10)	(20)
Total assets less current liabilities before retirement benefits / Sócmhainní iomlána líúde fiachais reatha roimh sochair scoir			
		13,115	20,896
Deferred retirement benefit asset / Sócmhainn sochar scoir iarchurtha	(16)	17,206	16,089
Retirement benefit liabilities / Dlíteanais sochar scoir	(15)	(17,206)	(16,089)
Net assets / Glansócmhainní		13,115	20,896
Representing / lena léirítear			
Revenue reserve / Cúlchiste ioncaim		5,725	11,618
Capital reserve / Cúlchiste caipitil	(10)	6,295	8,293
Trust funds / Cistí iontaobhais	(17)	1,095	985
The Statement of cashflows and notes 1 to 18 form part of these financial statements. / Is cuid de na ráitis airgeadais seo iad an Ráiteas ar shreafaí airgeadais agus na nótaí ó 1 go 18.		13,115	20,896

Maura J. McGrath

Maura McGrath
Chairperson / Cathaoirleach
19 June 2024 / 19 Meitheamh 2024

Maureen Kennelly

Maureen Kennelly
Director / Stiúrthóir
19 June 2024 / 19 Meitheamh 2024

Statement of cash flows for the year ended 31
December 2023 / **Ráiteas maidir le sreafaí airgid don**
bhliain dar chríoch an 31 Nollaig 2023

	Notes / Nótaí	2023 €000's	2022 €000's
Reconciliation of surplus to net cash (outflow) / inflow from operating activities / Réiteach barrachais go glanmhéid insreabhadh / (eis-sreabhadh) insreabhadh ó ghníomhaíochtaí oibriúcháin			
(Deficit) for the year after appropriations / (Easnamh) don bhliain tar éis leithreasuithe		(5,893)	(30)
Bank charges and interest (net) / Muirir agus ús bainc (glan)		3	32
Transfer (to) capital reserve / Aistriú (chuig) an gcúlchiste caipitil	(10)	(1,852)	1,643
Depreciation / Dímheas	(7)	77	71
Decrease / (Increase) in receivables and prepayments / Laghdú / (Méadú) ar infháltais agus réamhíocaíochtaí	(8)	129	(7,777)
(Decrease) / increase in payables and accruals / (Laghdú) / méadú ar nithe iníoctha agus fabhruithe	(9)	(5,687)	7,604
Increase / (Decrease) in provision for liabilities / Méadú / (Laghdú) ar sholáthar i gcomhair dliteanass	(13)	(10)	26
Net cash inflow / (outflow) from operating activities / Glan-insreabhadh / (eis-sreabhadh) airgid thirim ó na gníomhaíochtaí oibriúcháin		(13,233)	1,569
Statement of cash flows / Ráiteas maidir le sreafaí airgid			
Net cash (outflow) / inflow from operating activities / Glan-airgead tirim (eis-sreabhadh) / insreabhadh ó ghníomhaíochtaí oibriúcháin		(13,233)	1,569
Cash flow from investing activities / Sreabhadh airgid thirim ó ghníomhaíochtaí infheistíochta			
Payments to acquire tangible fixed assets / Íocaíochtaí le sócmhainní inláimhsithe seasta a fháil	(7)	(651)	(1,714)
Loss on disposal of tangible fixed assets / Caillteanas ar dhiúscairt sócmhainní seasta inláimhsithe	(7)	2,426	-
Cash flow from financing activities / Sreabhadh airgid thirim ó ghníomhaíochtaí maoinithe			
Bank interest and charges paid / Ús bainc agus muirir a íocadh	(6)	(3)	(32)
(Decrease) in cash and cash equivalents / (Laghdú) ar airgead tirim agus coibhéisí airgid thirim		(11,461)	(177)
Cash and cash equivalents at the beginning of the year / Airgead tirim agus coibhéisí airgid thirim ag tús na bliana		13,765	13,942
Cash and cash equivalents at the end of the year / Airgead tirim agus coibhéisí airgid thirim ag deireadh na bliana		2,304	13,765

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Statement of accounting policies / **Ráiteas na mbeartas cuntasaíochta**
 Note 1: Accounting Policies / **Nóta 1: Beartais Chuntasaíochta**

Note 1 Accounting Policies / Nóta 1(a) Ginearálta

The basis of accounting and significant accounting policies adopted by the Arts Council are set out below. They have all been applied consistently throughout the year and for the preceding year. / **Leagtar amach anseo thíos an bonn cuntasaíochta agus na beartais chuntasaíochta thábhachtacha atá glactha ag an gComhairle Ealaíon. Cuireadh iad ar fad i bhfeidhm go comhsheasmhach i rith na bliana ar fad agus don bhliain roimhe.**

Note 1(a) General / Nóta 1(a) Ginearálta

The Arts Council is an independent body set up pursuant to the Arts Acts, 1951, 1973 and 2003, to promote and assist the arts. / **Comhlacht neamhspleách is ea an Chomhairle Ealaíon faoi réir na nAchtanna Ealaíon, 1951, 1973 agus 2003, leis na healaíona a chur chun cinn agus le cabhrú leo.**

Note 1(b) Statement of compliance / Nóta 1(b) Ráiteas maidir le comhlíonadh

The financial statements of the Arts Council for the year ended 31 December 2023 have been prepared in accordance with FRS 102, the financial reporting standard applicable in the UK and Ireland issued by the Financial Reporting Council (FRC). / **Ullmhaíodh ráitis airgeadais na Comhairle Ealaíon don bhliain dar chríoch an 31 Nollaig 2023 i gcomhréir le FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus in Éirinn arna eisiúint ag an gComhairle um Thuairisciú Airgeadais (FRC).**

Note 1(c) Basis of preparation / Nóta 1(c) Bunús an ullmhúcháin

The financial statements have been prepared under the historical cost convention, except for certain assets and liabilities that are measured at fair values as explained in the accounting policies below. The financial statements are in the form approved by the Minister for Tourism, Culture, Arts, Gaeltacht, Sport and Media with the concurrence of the Minister for Public Expenditure, National Development Plan Delivery and Reform under the Arts Act 2003. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Arts Council's financial statements. / **Ullmhaíodh na ráitis airgeadais faoi choinbhinsiún an chostais stairiúil, ach amháin i gcás sócmhainní agus dlíteanais áirithe arna dtomhas ag luach cóir faoi mar a mhínítear sna beartais chuntasaíochta thíos. Tá na ráitis airgeadais san fhoirm faofa ag an Aire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, le comhaontú an Aire Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe faoin Acht Ealaíon, 2003. Tá na beartais chuntasaíochta seo a leanas curtha i bhfeidhm go comhsheasmhach chun déileáil le nithe a mheastar atá ábhartha i ndáil le ráitis airgeadais na Comhairle Ealaíon.**

The Euro (€) is the functional currency of the Arts Council. The financial statements are presented in Euro thousands (€'000) although in some instances amounts have been presented in Euro (€). / **Is é an Euro (€) airgeadra feidhmeach na Comhairle Ealaíon. Tugtar na ráitis airgeadais sna mílte Euro (€'000), ach tugtar suimeanna in Euro (€) i gcásanna áirithe.**

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Statement of accounting policies / **Ráiteas na mbeartas cuntaíochta**
 (Note 1 continued) / **(Nóta 1 ar lean)**

Note 1(d) Oireachtas and other grants / Nóta 1(d) Deontais Oireachtais agus deontais eile

Income shown as Oireachtas Grant of €132.025 million (2022: Grant €130.793 million) is accounted for under the performance model. Generally, in accordance with Section 24 (2) of the Arts Act 2003 the Department does not impose specified future performance related conditions on the Arts Council and accordingly the grant is credited to income when the grant is received. On occasion where some element of the funding has a specific future performance related condition attached, the income is recognised when the condition is met. / Tá cuntas ar an ioncam a thaispeántar mar Dheontas Oireachtais €132.025 milliún (2022: Deontas €130.793 milliún) faoi shamhail na feidhmíochta. Go hiondúil, i gcomhréir le hAlt 24 (2) den Acht Ealaíon, 2003, ní chuireann an Roinn coinníollacha sonraithe a bhaineann le feidhmíocht amach anseo ar an gComhairle Ealaíon agus, ar an ábhar sin, breactar an deontas chun sochair ioncaim nuair a fhaightear an deontas. I gcásanna áirithe ina mbaineann coinníoll sonraithe a bhaineann le feidhmíocht amach anseo le gné éigin den mhaoiniú, aithnítear an t-ioncam nuair a chomhlíontar an coinníoll. Tugtar cuntas ar ioncam a thaispeántar mar Dheontais Eile €2,788,000 (2022: €1,060,000) ar bhonn fabhrúithe sa bhliain inar tharla an ghníomhaíocht mhaoinithe.

Income shown as Other Grants of €2,788,000 (2022: €1,060,000) is accounted for on an accruals basis in the year in which the funded activity takes place. / Tugtar cuntas ar ioncam a thaispeántar mar Dheontais Eile de €1,060,000 (2021: €1,037,000) ar bhonn fabhrúithe sa bhliain inar tharla an ghníomhaíocht mhaoinithe.

Note 1(e) Grant expenditure / Nóta 1(e) Caiteachas ar Dheontais

Grant expenditure is charged to the statement of income and expenditure on an accruals basis in the year in which funded activities take place; if this is not determinable expenditure is charged to the year in which the activities begin. / Cuirtear caiteachas ar dheontais de mhúirear ar an Ráiteas ar Ioncam agus Caiteachas ar bhonn fabhrúithe sa bhliain ina raibh na gníomhaíochtaí a maoiníodh ar siúl; mura bhfuil sin inchinntithe, gearrtar an caiteachas ar an mbliain inar thosaigh na gníomhaíochtaí.

Note 1(f) Bad debts / Nóta 1(f) Drochfhiacha

Provision is made for loans and debts considered to be doubtful of collection and against any losses anticipated on foot of guarantees. Bad debts are written-off in the year in which the relevant loan agreement is terminated. / Déantar soláthar d'iasachtaí agus d'fhiacha a bhfuil amhras ann maidir lena mbailiú agus in aghaidh aon chaillteanas lena bhfuiltear ag súil de bhun ráthaíochtaí. Déantar drochfhiacha a dhíscríobh sa bhliain ina gcuirtear deireadh leis an gcomhaontú iasachta.

Note 1(g) Property plant and equipment and depreciation / Nóta 1(g) Maoin, gléasra agus trealamh agus dímhéas

The Arts Council, except where deemed appropriate, adopts a minimum capitalisation threshold of €1,000. Works of art are stated at fair value. Furniture and equipment, computer equipment and software are stated at cost less accumulated depreciation which is charged at rates calculated to write-off the cost of each asset over its expected useful life on a straight line basis, as follows: / Glacann an Chomhairle Ealaíon, ach amháin nuair a mheastar é a bheith cuí, le híostairseach caipitlithe de €1,000. Luaitear saothair ealaíne ag luach cóir. Sonraítear troscán agus trealamh, trealamh ríomhaireachta agus bogearraí ag costas lúide dímhéas cantha a ghearrtar ag rátaí a áirítear a ríomhtar le costas gach sócmhainne a dhíscríobh thar an saol ionchais a mheastar a bheidh ag de réir méid chothroim, mar a leanas:

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Statement of accounting policies / **Ráiteas na mbeartas cuntasáíochta**
 (Note 1 continued) / **(Nóta 1 ar lean)**

- Works of Art – Carried at Valuation / **Saothair Ealaíne – Iompartha de réir na luachála**
- Furniture and Equipment – over 5 years / **Troscán agus Trealamh – thar 5 bliana**
- Computer Equipment & Software – over 3 years / **Trealamh agus Bogearraí Ríomhaireachta – thar 3 bliana**
- Computer Asset under Development - not depreciated / **Sócmhainn Ríomhaireachta faoi Fhorbairt – gan dímhéas**

The costs of Computer Asset under Development are capitalised to the extent that they satisfy the requirements of FRS 102 for capitalising intangible assets other than goodwill. Depreciation at the rate shown above for Software development is charged from the point at which the development is complete and the system is put into service. / **Déantar costais na Sócmhainne Ríomhaireachta faoi Fhorbairt a chaipitliú a mhéid a shásaíonn siad ceanglais FRS 102 maidir le sócmhainní doláimhsithe seachas cáilmhéas a chaipitliú. Déantar dímhéas ag an ráta a thaispeántar thuas maidir le Forbairt bogearraí a mhuirearú ón bpointe ag a mbíonn an fhorbairt críochnaithe agus ag a mbaintear úsáid as an gcóras.**

The residual value and useful lives of fixed assets are considered annually for indicators that these may have changed. Where such indicators are present, a review will be carried out of the residual value, depreciation method and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets. Depreciation of an asset begins when it is available for use. / **Féachtar gach bliain ar luach iarmharach agus ar shaolré ionchais na sócmhainní seasta le haghaidh táscairí gur tháinig athrú orthu sin. Nuair is ann do tháscairí dá leithéid, déanfar athbhreithniú ar an luach iarmharach, modh dímhéasa agus saolréanna ionchais, agus déanfar iad sin a leasú más gá. Coinnítear cuntas ar athruithe sna rátaí dímhéasa a eascraíonn as an athbhreithniú sin go hionchasach thar an gcuid eile de shaolré ionchais na sócmhainní. Tosaíonn dímhéas sócmhainne nuair atá sí ar fáil lena húsáid.**

Note 1(h) Capital reserve / Nóta 1(h) Cúlchiste caipitil

The capital reserve represents the unamortised amount of income as follows 1) used to acquire fixed assets and 2) from revaluation to fair value. / **Méid neamhamúchta an ioncaim is ea an cúlchiste caipitil mar seo a leanas: 1) a úsáidtear le sócmhainní seasta a fháil, agus 2) ó athluacháil go luach cóir.**

Note 1(i) Cash and cash equivalents / Nóta 1(i) Airgead tirim agus coibhéisí airgid thirim

Cash consists of cash on hand and demand deposits. Cash equivalents consist of short term highly liquid investments that are readily convertible to known amounts of cash that are subject to an insignificant risk of change in value. / **Is éard is airgead tirim ann airgead ar láimh agus taiscí prapéilimh. Is éard is coibhéisí airgid thirim ann infheistíochtaí gearrthéarmacha an-leachtach ar féidir iad a thiontú go héasca go suimeanna airgid thirim arb eol a luach agus nach bhfuil ach baol neamhshuntasach ann go dtiocfaidh athrú ar a luach.**

Note 1(j) Foreign currencies / Nóta 1(j) Airgeadraí eachtracha

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rates ruling at the Statement of financial position date. Revenues and costs are translated at the exchange rates ruling at the dates of the underlying transactions. Profits and losses arising from foreign currency translations and on settlement of amounts receivable and payable are dealt with in the Statement of income and expenditure. / **Déantar sócmhainní agus dliteanais airgeadaíochta in airgeadraí eile a aistriú ag na rátaí malairte a bhíonn i bhfeidhm ar dháta an Ráitis ar staid an airgeadais. Déantar ioncaim agus costais a aistriú ag na rátaí malairte a bhíonn i bhfeidhm ar dhátaí na n-idirbheart is bun leo. Caitear le brabúis agus cailteanais a tharlaíonn de bharr aistrithe airgeadra coigríche agus ó shuimeanna infhaighte iníochta a shocrú sa Ráiteas ar ioncam agus caiteachas.**

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Statement of accounting policies / **Ráiteas na mbeartas cuntasaíochta**
 (Note 1 continued) / **(Nóta 1 ar lean)**

Note 1(k) Retirement benefit schemes / Nóta 1(k) Scéimeanna sochar scoir

The Arts Council operates two defined benefit retirement benefit schemes which are funded annually on a pay as you go basis from monies provided by the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media and from contributions deducted from staff salaries. / **Feidhmíonn an Chomhairle Ealaíon dhá scéim shochair shainithe a mhaoinítear go bliantúil ar bhunús íoc mar a théitear ó airgead a chuireann an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán ar fáil agus ó ranníocaíochtaí a asbhaintear ó thuarastail na foirne.**

The staff scheme for permanent employees was set up in 1975 under provisions of the Arts Act 1973, now replaced by the Arts Act 2003. On 31 December 2009, in accordance with the provisions of the Financial Measures (Miscellaneous Provisions) Act 2009, the Minister for Public Expenditure, National Development Plan Delivery and Reform ordered the transfer of assets of the Arts Council's Retirement Benefit Scheme to the National Pension Reserve Fund. As of 1 January 2010, the Arts Council became responsible for the administration of payments to pensioners on behalf of the Exchequer which will fund any deficit between contributions paid and benefits paid. Contributions deducted from staff salaries relating to the staff scheme are retained by the Arts Council. / **Bunaíodh scéim na foirne d'fhostaithe buana in 1975 faoi fhorálacha an Achta Ealaíon, 1973, a bhfuil Acht Ealaíon 2003 ina áit anois. Ar an 31 Nollaig 2009, de réir fhorálacha an Achta um Bearta Airgeadais (Forálacha Ilghnéitheach) 2009 d'ordaigh an tAire Caiteachais Phoiblí agus Athchóirithe go n-aistreofaí sócmhainní Scéim Sochar Scoir na Comhairle Ealaíon chuig an gCúlchiste Náisiúnta Pinsean. Amhail an 1 Eanáir 2010, is í an Chomhairle Ealaíon atá freagrach feasta as íocaíochtaí na bpinsinéirí a riar thar ceann an Stáitchiste a mhaoineoidh aon easnamh idir na ranníocaíochtaí a íocadh agus na sochair a íocadh. Coinníonn an Chomhairle Ealaíon na ranníocaíochtaí a asbhaintear ó thuarastail na foirne a bhaineann leis an scéim foirne.**

The Public Service Pensions (Single Scheme and Other Provisions) Act 2012 became law on 28 July 2012 and introduced the new Single Public Service Pension Scheme (SPSPS) ("Single Scheme") which commenced with effect from 1 January 2013. All new employees to the Arts Council, who are new entrants to the Public Sector, on or after 1 January 2013 are members of the Single Scheme. Contributions deducted from staff salaries relating to the SPSPS are remitted to the Department of Public Expenditure, National Development Plan Delivery and Reform. / **Tháinig an tAcht um Pinsin na Seirbhíse Poiblí (Scéim Aonair agus Forálacha Eile), 2012 i bhfeidhm an 28 Iúil 2012, agus tugadh isteach leis Scéim Pinsin Seirbhíse Poiblí Aonair (SPSPA) ("Scéim Aonair") le héifeacht ón 1 Eanáir 2013. Gach fostaí nua de chuid na Comhairle Ealaíon ar nua-iontrálaithe iad san Earnáil Phoiblí, ar an 1 Eanáir 2013 nó dá éis, beidh siad ina gcomhaltáí den Scéim Aonair. Seoltar na ranníocaíochtaí a asbhaintear ó thuarastail na foirne a bhaineann leis an scéim SPSPS chuig an Roinn Caiteachais Phoiblí agus Athchóirithe.**

Retirement benefit costs reflect retirement benefits earned by employees in the period and are shown net of staff retirement benefit contributions. An amount corresponding to the retirement benefit charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge retirement benefit payments. Actuarial gains or losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Comprehensive Income for the year in which they occur and a corresponding adjustment is recognised in the amount recoverable from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. / **Léiríonn costais sochar scoir sochair scoir arna dtuilleamh ag fostaithe sa tréimhse agus léirítear iad glan ó ranníocaíochtaí sochar scoir foirne. Tá méid a fhreagraíonn do chostas na sochar scoir aitheanta mar ioncam sa mhéid agus gur féidir é a fháil ar ais, agus é cúitithe ag deontais a fhaightear i rith na bliana chun íocaíochtaí sochar scoir a ghlanadh. Gnóthachain agus cailleanais achtúireacha a eascraíonn as athruithe ar na boinn tuisceana achtúireacha agus as barrachais agus easnaimh arna dtabhú, aithnítear iad sa Ráiteas ar Ioncam Cuimsitheach don bhliain lena mbaineann siad agus aithnítear coigeartú comhfheagrach sa mhéid in-aisghabhála ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.**

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Statement of accounting policies / **Ráiteas na mbeartas cuntasaíochta**
 (Note 1 continued) / **(Nóta 1 ar lean)**

Retirement benefit liabilities represent the present value of future retirement benefit payments earned by the staff to date. Deferred retirement benefit funding represents the corresponding asset to be recovered in future periods from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media. / **Tá dlíteanais sochar scoir cothrom le luach reatha íocaíochtaí sochar scoir na todhchaí arna dtuilleamh ag an bhfoireann go dtí seo. Is ionann maoiniú sochar scoir iarchurtha agus an tsócmhainn chomhfhreagrach atá le fáil amach anseo ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.**

The Arts Council has one other operational retirement benefit scheme for members of Aosdána. This is a defined contribution scheme. The Arts Council has no long term liabilities arising from this scheme and therefore does not account for it under FRS102. The Arts Council makes matching contributions to the Aosdána retirement benefit scheme. These costs are charged to the grants in the period to which they relate. / **Tá scéim sochar scoir eile i bhfeidhm ag an gComhairle Ealaíon do chomhaltaí Aosdána. Scéim ranníocaíochta sainithe í seo. Níl aon dlíteanais fhadtéarmacha ag an gComhairle Ealaíon a eascraíonn as an scéim seo agus mar sin tugtar cuntas ina leith faoi FRS102. Déanann an Chomhairle Ealaíon ranníocaíochtaí comhfhreagracha i dtaca le scéim sochar scoir Aosdána. Gearrtar na costais sin ar na deontais sa tréimhse lena mbaineann siad.**

Note 1(l) Other financial assets / Nóta 1(l) Sócmhainní airgeadais eile

Other financial assets including receivables are initially measured at the undiscounted amount of cash receivable from that customer, which is normally the invoice price, and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment. / **Déantar sócmhainní airgeadais eile, lena n-áirítear infháltais, a thomhas i dtosach de réir mhéid neamhlascaithe an airgid thirim atá infhála ón gcustaiméir sin, arb é an praghas ar an sonrasc é go hiondúil, agus déantar iad a thomhas ina dhiaidh sin de réir an chostais amúchta lúide bearnú, sa chás go bhfuil fianaise oibiachtúil ar bhearnú ann.**

Note 1(m) Other financial liabilities / Nóta 1(m) Dlíteanais airgeadais eile

Trade liabilities are measured at invoice price, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate. In this case the arrangement constitutes a financing transaction, and the financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. / **Déantar dlíteanais trádála a thomhas de réir an phraghais ar an sonrasc, mura ndéantar an íocaíocht a iarchur thar ná gnáthchoinníollacha gnó nó mura ndéantar an íocaíocht a mhaoiniú ag ráta úis nach ráta an mhargaidh é. Sa chás sin, is idirbheart maoiniúcháin atá sa socrú, agus déantar an dlíteanas airgeadais a thomhas de réir luach láithreach na n-íocaíochtaí amach anseo arna lascaíniú ag ráta margaidh úis le haghaidh ionstraim fiachais chomhchosúil.**

Note 1(n) Impairment of financial assets / Nóta 1(n) Bearnú sócmhainní airgeadais

At the end of each reporting period, the Arts Council assesses whether there is objective evidence of impairment of any financial assets that are measured at cost or amortised cost, including trade debtors and cash. If there is objective evidence of impairment, impairment losses are recognised in the statement of income and expenditure in that financial year. / **Ag deireadh gach tréimhse tuairiscithe, déanann an Chomhairle Ealaíon measúnú ar cibé acu an bhfuil nó nach bhfuil ann d'fhianaise oibiachtúil ar bhearnú aon sócmhainní airgeadais arna dtomhas ar a gcostas nó ar a gcostas amúchta, lena n-áirítear féichiúnaithe trádála agus airgead tirim. Más ann d'fhianaise oibiachtúil ar bhearnú, aithnítear cailiteanais bhearnaithe sa ráiteas ar ioncam agus caiteachas sa bhliain airgeadais sin.**

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Statement of accounting policies / **Ráiteas na mbeartas cuntasaíochta**
 (Note 1 continued) / **(Nóta 1 ar lean)**

Note 1(o) Provisions / Nóta 1(o) Soláthairtí

Provisions are recognised when the Arts Council has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably. / **Aithnítear soláthairtí nuair a bhíonn oibleagáid reatha dhlíthiúil nó inchiallaithe ar an gComhairle Ealaíon mar thoradh ar imeachtaí roimhe seo; is dócha go mbeidh eis-sreabhadh acmhainní de dhíth chun an oibleagáid a shocrú; agus is féidir méid na hoibleagáide a mheas go hiontaofa.**

Note 1(p) Contingencies / Nóta 1(p) Teagmhais

Contingent liabilities arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Arts Council's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote. / **Ní aithnítear dliteanais theagmhasacha a thagann chun cinn de thoradh imeachtaí roimhe seo sna cásanna seo: (i) ní dócha go mbeidh eis-sreabhadh acmhainní ann nó ní féidir an méid a thomhas go hiontaofa ag an dáta tuairiscithe, nó (ii) más rud é go ndeimhneofar an dliteanas a bheith ann nuair a tharlóidh nó nuair nach dtarlóidh imeachtaí neamhchinnte amach anseo nach bhfuil go hiomlán faoi smacht na Comhairle Ealaíon. Ní nochtar dliteanais theagmhasacha sna ráitis airgeadais ach amháin mura bhfuil ach seans an-bheag ann go dtarlóidh eis-sreabhadh.**

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable. / **Ní aithnítear sócmhainní teagmhasacha. Nochtar sócmhainní teagmhasacha sna ráitis airgeadais nuair is dócha go dtarlóidh insreabhadh tairbhí eacnamaíochta.**

Note 1(q) Trust funds / Nóta 1(q) Cistí iontaobhais

Trust fund investments (Note 17), are stated at fair value and are held in trust by the Arts Council. Trust funds transactions are not included in the Statement of income and expenditure. The closing bank balances of all of the trust funds are included in the Statement of financial position as a Financial asset. / **Luaítear infheistíochtaí na gcistí iontaobhais (Nóta 17) ag luach cóir agus sealbhaíonn an Chomhairle Ealaíon iad ar iontaobhas. Ní áirítear idirbhearta cistí iontaobhais sa Ráiteas ar ioncam agus caiteachas. Luaítear iarmhéideanna deiridh bainc na gcistí iontaobhais uile ar an Ráiteas ar staid an airgeadais mar shócmhainn Airgeadais.**

Note 1(r) Comparative amounts / Nóta 1(r) Méideanna comparáideacha

In certain instances, the prior year figures have been restated where necessary in order to provide a direct comparison with amounts which have been reclassified in the current year. / **I gcúinsí áirithe, rinneadh na figiúirí ón mbliain roimhe a athdhearbhú áit ar ghá chun comparáid dhíreach a sholáthar le méideanna a athaicmíodh sa bhliain reatha.**

Note 1(s) Cnuas / Nóta 1(s) Cnuas

The Arts Council makes provision at each reporting date for Cnuas payments payable in the period from the award date or the anniversary of the award date to the next annual review in respect of each recipient date that falls due after the reporting date having regard to any advance payments made as of that date. The charge to the Statement of income and expenditure represents the movement in the provision year on year after taking account of cash payments during the year (Note 13). / **Déanann an Chomhairle Ealaíon soláthar gach dáta tuairiscithe d'íocaíochtaí Cnuais a bheidh le híoc le linn na tréimhse ón dáta dámhachtana nó**

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Statement of accounting policies / **Ráiteas na mbeartas cuntasaíochta**
 (Note 1 continued) / **(Nóta 1 ar lean)**

Ó chothrom lae na dámhachtana go dtí an chéad athbhreithniú bliantúil eile maidir le gach dáta faighte a bhíonn dlíte tar éis an dáta tuairiscithe ag féachaint d'aon réamhíocaíochtaí atá déanta ar an dáta sin. Léirítear leis an muirear ar an Ráiteas ar ioncam agus caiteachas an ghluaiseacht san fhoráil bliain ar bhliain agus íocaíochtaí airgid sa bhliain á gcur san áireamh (Nóta 13).

In 1981, Aosdána* was set up to honour artists whose work has made an outstanding contribution to the creative arts in Ireland. The Arts Council reached an agreement with Aosdána to provide a bursary (Cnuas) to qualifying members of Aosdána to enable such members to pursue artistic activities on a substantive full time basis where such qualifying members might not otherwise be in a position to do so. The terms and conditions attaching to the Cnuas have been clarified over the years and in order to provide some degree of certainty over the time period of the grant assistance it was agreed that the term of the Cnuas would be set at five years provided certain terms and conditions, all of which are within the control of the qualifying member, continue to be achieved for each year of the five year cycle. At the end of the five year cycle, in order for the grant assistance to continue for a further five year cycle, the qualifying member has to submit a new application for approval by the Arts Council which is then assessed by reference to the qualifying conditions. /

Bunaíodh Aosdána* in 1981 ar mhaithe le hómós a thabhairt do na healaíontóirí sin ar chuir a saothar go mór leis na healaíona cruthaitheacha in Éirinn. Tháinig an Chomhairle Ealaíon ar shocrú le hAosdána sparánacht (Cnuas) a chur ar fáil do chomhaltaí incháilithe Aosdána le cur ar chumas na gcomhaltaí sin tabhairt faoi ghníomhaíochtaí ealaíne ar bhonn lánaimseartha substainteach i gcás go mb'fhéidir nach mbeadh sé ar a gcumas é a dhéanamh murach an sparánacht. Rinneadh soiléiriú ar na téarmaí agus na coinníollacha a bhaineann leis an gCnuas thar na mblianta agus, chun cinnteacht éigin a thabhairt maidir le tréimhse ama an chúnaimh deontais, aontáodh go socrófaí téarma Cnuais ag cúig bliana ar an gcoinníoll go gcloítear le téarmaí agus coinníollacha áirithe, atá ar fad faoi smacht an chomhalta incháilithe, i ngach bliain den timthriall cúig bliana. Ag deireadh an timthrialla cúig bliana sin, chun an cúnaimh deontais a fháil ar feadh timthriall cúig bliana eile, ní mór don chomhalta incháilithe iarratas nua a chur isteach lena fhaomhadh ag an gComhairle Ealaíon. Déantar an t-iarratas sin a mheasúnú ansin trí thagairt do na coinníollacha cáilithe.

*Membership, which is by peer nomination and election, is limited to 250 living artists. / *Is le hainmniúchán comhghleacaíthe agus le toghchán a cheaptar comhaltaí Aosdána agus ní féidir níos mó ná 250 ealaíontóir beo a bheith ann ag am ar bith.

Note 1(t) Revenue Reserves / **Nóta 1 (t) Cúlchistí Ioncaim**

Revenue Reserves comprise of unspent current and capital grant income. The current element of the reserve is unrestricted and should ideally be maintained at between €1m to €1.25m, and is required to fund possible short-term deficits due to unexpected expenditure needs. Where cumulative reserves are above this level prospective measures such as the issuing of grants will be taken. The capital element is restricted with an obligation to spend in a specific way. The application authority for Revenue Reserves rests with the Council. / Is é atá i gceist le Cúlchistí Ioncaim ioncam reatha nár caitheadh agus ioncam ó dheontas caipitil nár caitheadh. Tá an ghné reatha den chúlchiste neamhsrianta agus ba cheart í a choinneáil idir €1 milliún agus €1.25 milliún más féidir. Teastaíonn sí chun aon easnaimh ghearrthéarma fhéideartha, mar gheall ar riachtanais chaiteachais nach rabhtas ag súil leo, a mhaoiniú. I gcás go mbíonn cúlchistí carnacha os cionn an leibhéil sin, déanfar bearta ionchasacha amhail eisiúint deontas. Tá an ghné chaipitil srianta agus ní mór í a chaitheamh ar shlí ar leith. Is ag an gComhairle atá an t-údarás maidir le hiarratais ar Chúlchistí Ioncaim.

Notes to the financial statements / Nótaí leis na ráitis airgeadais

Note 2: Critical accounting judgements and estimates /

Nóta 2: Breithiúnais agus meastacháin chuntasaíochta rithábhachtach

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. / Chun na ráitis airgeadais seo a ullmhú, ní mór don lucht bainistíochta breithiúnais, meastacháin agus boinn tuisceana a dhéanamh a mbíonn tionchar acu ar chur i bhfeidhm beartas agus ar mhéideanna tuairiscithe sócmhainní agus dlíteanas, ioncaim agus caiteachais.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Arts Council makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below. / Déantar measúnú leanúnach ar bhreithiúnais agus ar mheastacháin, agus bunaítear iad ar thaithí stairiúil agus ar thosca eile, lena n-áirítear ionchais imeachtaí amach anseo a gcreidtear iad a bheith réasúnta faoi mar atá cúrsaí. Déanann an Chomhairle Ealaíon meastacháin agus toimhdí a bhaineann leis an todhchaí. Is annamh a bheidh na meastacháin chuntasaíochta sin, faoi mar a thuigfí, cothrom leis na torthaí gaolmhara iarbhir. Pléitear thíos na meastacháin agus na boinn tuisceana a bhfuil riosca suntasach leo go mbeidh siad ina gcúis le coigeartú ábhartha ar mhéideanna sócmhainní agus dlíteanas arna dtabhairt ar aghaidh sa chéad bhliain airgeadais eile.

(a) Going concern / (a) Gnóthas leantach

There is no material uncertainty regarding the Arts Council's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis, the Arts Council considers it appropriate to prepare financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Arts Council was unable to continue as a going concern. / Nil ann d'aon neamhchinnteacht ábhartha i leith acmhainn na Comhairle Ealaíon a dlíteanais a fóc de réir mar a bhíonn siad iníoctha, agus leanúint mar ghnóthas leantach. Ar an mbonn sin, measann an Chomhairle Ealaíon gur cuí ráitis airgeadais a ullmhú ar bhonn gnóthais leantaigh. Dá réir sin, ní áirítear leis na ráitis airgeadais seo aon choigeartú ar na méideanna arna dtabhairt ar aghaidh agus aicmiú ar shócmhainní agus dlíteanas a d'fhéadfadh teacht chun cinn mura mbeadh an Chomhairle Ealaíon in ann leanúint ar aghaidh mar ghnóthas leantach.

(b) Valuation of Art Collection / (b) Luacháil an bhailiúcháin ealaíne

As noted in accounting policy 1(g), the Council's art collection is valued at fair value. Fair value is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. While valuations are completed by external experts, given the characteristics of the asset and the diverse nature of the collection in what is invariably a limited transaction market, there is a high level of judgement involved in assigning fair values to the collection. / Faoi mar a thugtar faoi deara i mbeartas cuntasaíochta 1(g), déantar bailiúchán ealaíne na Comhairle a luacháil ar luach cóir. Faightear an luach cóir nuair a dhíoltar sócmhainn in idirbheart ar neamhthuilleamaí idir páirtithe eolacha, toilteanacha, lúide na costais diúscairtha. Cé gur saineolaithe seachtracha iad na daoine a chuireann luacháil i gcrích, i bhfianaise tréithe na sócmhainne agus ilghnéitheacht an bhailiúcháin i margadh atá teoranta ó thaobh líon na n-idirbheart, tá páirt mhór breithiúnais i gceist chun luach cothrom a chinneadh don bhailiúchán.

(c) Deferred retirement benefit funding / (c) Maoiniú sochar scoir iarchurtha

The Arts Council recognises amounts owing from the State for the unfunded deferred liability for retirement benefits on the basis of a number of past events. These events include the statutory backing (Financial Measures [Miscellaneous Provisions] Act 2009) for the superannuation scheme, and the policy and practice in relation to funding public service retirement benefits including the annual estimates process. / **Tugann an Chomhairle Ealaíon aitheantas do shuimeanna a dhlítear ón Stát d'fhiachas neamh-mhaoinithe iarchurtha na sochar scoir, bunaithe ar roinnt imeachtaí san am atá caite. I measc na n-imeachtaí sin, tá an tacaíocht reachtúil (an tAcht um Bearta Airgeadais [Forálacha Ilghnéitheacha] 2009) don scéim aoisliúntais, agus an beartas agus an cleachtas i leith maoiniú i gcomhair sochar pinsin na seirbhíse poiblí lena n-áirítear an próiseas meastacháin bliantúil.**

(d) Cybersecurity Risk Management / (d) Bainistíocht Riosca Cibearshlándála

The organisation depends on a secure ICT infrastructure for the successful implementation of the day-to-day operations of the organisation. This extends to our internal networks and that of our third-party service providers. A successful cyberattack has both financial and non-financial implications for the organisation, including, misappropriation of critical assets and/or personal data, disruption to core business operations, reputational damage etc. Consequently, cybersecurity risk is listed as one of the top risks in our organisation and is consistently monitored by our board in collaboration with our ICT security team. We continue to invest significantly in the development of our ICT systems and conduct cyber resilience assessments against the National Cyber Security Standards and the ISO27001 standards, (the Arts Council is ISO 27001 certified since March 2017). The organisation also has business continuity, disaster recovery and crisis management plans in place. Cybersecurity training is mandatory for all employees and there are strict security policies regarding hybrid working environments. / **Bíonn an eagraíocht ag brath ar bhonneagar sábháilte TFC le gur féidir a cuid oibríochtaí laethúla a dhéanamh mar is ceart. Is amhlaidh an scéal maidir leis na líonraí inmheánacha seo againne agus le líonraí ár soláthraithe seirbhísí tríú páirtí freisin. Bíonn impleachtaí airgeadais agus neamhairgeadais araon i ndán don eagraíocht de dheasca cibirionsaí rathúil. Ina measc siúd tá míleithreasú sócmhainní rithábhachtacha agus/nó sonraí pearsanta, cur isteach ar chroí-oibríochtaí gnó, dochar do chlú, etc. Dá bharr sin, tá riosca cibearshlándála ar cheann de na rioscaí is mó inár n-eagraíocht agus déanann ár mbord faireachán leanúnach air i gcomhar le foireann slándála TFC dár gcuid. Leanaimid ar aghaidh ag cur cuid mhór infheistíochta i bhforbairt na gcóras atá againn ó thaobh TFC agus ag seoladh measúnuithe cibear-athléimneachta i gcoinne na gCaighdeán Náisiúnta Cibearshlándála agus chaighdeáin ISO27001 (tá an Chomhairle Ealaíon deimhnithe i leith ISO27001 ó Mhárta 2017). Ina theannta sin, tá pleananna i bhfeidhm ag an eagraíocht i dtaca le leanúnachas gnó, athshlánú ó thubaiste agus bainistíocht géarchéime. Caithfidh an uile fhostaí tabhairt faoi oiliúint chibearshlándála agus is ann do dhianbheartais slándála i ndáil le timpeallachtaí oibre cumaisc.**

Note 3 Income / Nóta 3 Ioncam

a) Oireachtas grant / a) Deontas ón Oireachtas

The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media provided grant funding during the year; / An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán maoiniú deontais i gcaitheamh na bliana;

	2023	2022
	€000's	€000's
Basic grant (Vote 33 Sub Head B.9) / Deontas bunúsach (Vóta 33 Fo-Cheanteideal B.9)	132,025	130,793
Less Single Public Service Pension Scheme (SPSPS) staff deductions remitted to the Department of Public Expenditure NDP Delivery and Reform / Lúide asbhaintí foirne ón Scéim Pinsean Seirbhíse Poiblí Aonair (SPSPS) a seoladh chuig an Roinn Caiteachais Phoiblí, Seachadta ar an bPlean Forbartha Náisiúnta, agus Athchóirithe	(122)	(75)
	131,903	130,718

b) Other grants / b) Deontais eile

	2023	2022
	€000's	€000's
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (Culture Night) / An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán (Oíche Chultúir)	923	150
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (Arts2023) / An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán (Ealaíona 2023)	904	-
Department of Education (Creative Schools) / An Roinn Oideachais (Scoileanna Ildánacha)	660	660
NUIG/NUIM/TCD/UCC/UCD/UL (Literature Residencies) / NUIG/NUIM/TCD/UCC/UCD/UL (Scéimeanna Cónaitheachta Litríochta)	65	75
Screen Ireland (Creative Europe Desk) / Fís Éireann (An Eoraip Chruthaitheach)	58	25
Sale of Artwork / Díol Saothar Ealaíne	36	-
Charity Regulator (Tyrone Guthrie Centre Trust) / Rialaitheoir Carthanachta (Iontaobhas Ionad Tyrone Guthrie)	35	32
Arts in early learning / Na hEalaíona sa luathfhoghlaim	30	-
Grant refunds / Aisióc deontais	19	71
Arts Council of Northern Ireland (Childrens Laureate) / Comhairle Ealaíon Thuaisceart Éireann (Laureate na nÓg)	17	17
Irish Prison Service (Artists in Prisons / Writers in Prisons) / Seirbhís Phríosúin na hÉireann (Ealaíontóirí sna Príosúin / Scríbhneoirí sna Príosúin)	15	21
UCC (Trad / Film Residency) / Coláiste na hOllscoile, Corcaigh (Cónaitheacht Thraidisiúnta / Scannánaíochta)	10	-
Conference Income / Ioncam Comhdhála	8	-
National Concert Hall (Liam O'Flynn award) / An Ceoláras Náisiúnta (Dámhachtain Liam O'Flynn)	8	8
Culture Ireland (Venice Biennale) / Cultúr Éireann (Biennale Ealaíne na Veinése)	-	1
	2,788	1,060

	The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media / An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán		Department of Children, Equality, Disability, Integration and Youth / An Roinn Leanaí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige
	Night time Economy / Geilleagar Oíche	Arts 2023 / Ealaíona 2023	Arts Bursary Ukrainian support / Sparánacht Ealaíon um thacaíocht don Úcráin
Amount deferred in 2022 / An méid a cuireadh siar in 2022	-	500	-
Cash received in 2023 / Airgead tirim a fuarthas in 2023	1,000	500	60
Amount deferred in 2023 (Note 9) / Méid a cuireadh siar in 2023 (Nóta 9)	(77)	(96)	(60)
Income recognised in 2023 / Ioncam a aithníodh in 2023	923	904	-

Note 4: Staff remuneration / Nóta 4: Luach saothair foirne

	2023	2022		
	€000's	€000's		
Salary costs (4a) / Costais Tuarastail (4a)	5,704	3,936		
Retirement benefit costs (4b) / Costas na sochar scoir (4b)	1,014	1,117		
Agency hire – General / Fostú gníomhaireachta – Ginearálta	545	1,593		
Agency hire – ICT / Fostú gníomhaireachta – TFC	148	243		
Total staff costs per statement of income & expenditure / Costais foirne iomlána amhail an ráiteas ar ioncam agus caiteachas	7,411	6,889		
4a) Analysis of salary costs / 4a) Anailís ar chostais tuarastail	€000's	€000's		
Salaries & wages* / Tuarastail & pá*	4,816	3,367		
Termination payments* / Íocaíochtaí foirceanta*	160	-		
Overtime / Ragobair	162	146		
Employer's PRSI / ÁSPC an Fhostóra	506	364		
Council / Audit Committee members fees / Táillí chomhaltaí na Comhairle / an Choiste Iniúchóireachta	60	59		
	5,704	3,936		
4b) Analysis of retirement benefit costs / 4b) Anailís ar chostais na sochar scoir	€000's	€000's		
Total operating charge (Note 15) / Táille iomlán oibriúcháin (Nóta 15)	436	837		
Interest on retirement benefit scheme liabilities (Note 15) / Ús ar dhliteanais scéim na sochar scoir (Nóta 15)	578	280		
	1,014	1,117		
	€	€		
4c) Director's annual basic salary / 4c) Buntuarastal bliantúil an Stiúrthóra	129,269	121,936		
<p>The Director's retirement benefit entitlements do not extend beyond the standard entitlements in the model public sector defined benefit superannuation scheme. / Ní shíneann teidlíochtaí sochar scoir an Stiúrthóra thar na gnáth-theidlíochtaí i samhail-scéim aoisliúntais sochair shainithe na seirbhíse poiblí.</p>				
	National / Náisiúnta	International / Idirnáisiúnta	€	€
Director's Expenses / Caiteachais stiúrthóra	2,936	64	3,000	19,017

* The entity concluded one employment related settlement during the year and also made provision for one severance case which was under discussion with the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media at the year end. The total cost for both of €160,000 (2022 €0) to be paid in 2024, is expensed under Salaries and Wages. Legal fees of €31,500 (2022 €0) relating to the settlement have been included in legal fees (Note 6). / *Thug an t-aonán socrú fostaíochta amháin i gcrích le linn na bliana agus rinne sé socrú freisin maidir le cás scaoilte amháin a bhí á phlé leis an Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán ag deireadh na bliana. Tá an costas iomlán a bhaineann leo araon agus atá le híoc in 2024 — €160,000 (2022: €0) — curtha leis na costais faoi Thuarastail agus Pá. Tá táillí dlí de €31,500 (2022: €0) a bhaineann leis an socrú san áireamh sna táillí dlí (Nóta 6).

	2023	2022
	€000's	€000's
4d) Key Management Personnel Short-Term Benefits / 4d) Sochair Ghearrthéarmacha do Phríomhphearsanra Bainistíochta	910	651

Key Management personnel in the Arts Council include the Director, Deputy Director (Finance Director & Company Secretary), Arts Directors (3), Corporate Services Director, Strategic Development and MGAW Programme Management Director, Senior Finance Manager, Human Resources Director, Creative Schools Director and Communications Director. / **Áirítear le Príomhphearsanra Bainistíochta sa Chomhairle Ealaíon an Stiúrthóir, an Leas-Stiúrthóir (an Stiúrthóir Airgeadais agus an Rúnaí na Cuideachta), Stiúrthóirí Ealaíon (3), Stiúrthóir Seirbhísí Corparáideacha, an Stiúrthóir um Forbairt Straitéiseach agus Bainistiú Chlár MGAW, Bainisteoir Airgeadais Sinsearach, Stiúrthóir Acmhainní Daonna, Stiúrthóir na Scoilleana Ildánacha agus Stiúrthóir Cumarsáide.**

The number of WTE persons employed during the year on which the salaries and wages figure of €4.816 million as above (2022: €3.367 million) is based, was as follows: / **Seo a leanas líon na ndaoine (WTE) a fostaíodh le linn na bliana ar a bhfuil an figiúr thuas — €4.816 milliún (2022: €3.367 milliún) — le haghaidh tuarastal agus pá bunaithe:**

	2023	2022
Key Management Personnel / Príomhphearsanra Bainistíochta	11	9
Other staff / Foireann eile	103	62
Total WTE / Coibhéis Lánaimseartha (WTE) iomlán	114	71

Note 5: Grants / Nóta 5: Deontais

	2023	2022
	€000's	€000's
Individual artists: / Ealaíontóirí aonair:		
Aosdána – Cnuas (Note 13) / Aosdána – Cnuas (Nóta 13)	2,890	2,927
Aosdána – Retirement benefits / Aosdána – Sochair scoir	6	11
Grants / Deontais	27,415	27,456
Arts organisations / Eagraíochtaí ealaíon		
Annual funding – recurring / Maoiniú Bliantúil – athfhillteach	79,613	76,751
Annual funding – non recurring / Maoiniú Bliantúil – neamh-athfhillteach	11,478	5,806
Total grants per statement of income & expenditure / Iomlán na ndeontas amhail an ráiteas ar ioncam & caiteachas	121,402	112,951

The above grants include the following grants to State Agencies /

Áirítear leis na deontais thuas na deontais seo a leanas do Ghníomhaireachtaí Stáit

		2023	2022
		€000's	€000's
Annual funding – recurring / Maoiniú Bliantúil – athfhillteach	Ealaín na Gaeltachta Teoranta / Ealaín na Gaeltachta Teoranta	750	700
Annual funding – recurring / Maoiniú Bliantúil – athfhillteach	The Abbey Theatre / Amharclann na Mainistreach	8,000	7,500

	2023 €000's	2022 €000's
Expenditure on the arts / Caiteachas ar na healaíona		
Communications, research, public affairs / Cumarsáid, taighde, gnóthaí poiblí	721	1,295
Arts advisors' fees and expenses / Táillí agus costais na gcomhairleoirí ealaíon	1,072	1,108
Direct promotions and special initiatives / Cothú díreach agus tionscnaimh speisialta	3,744	3,127
Creative Schools** / Scoileanna Ildánacha**	1,836	1,696
RAISE – private investment initiatives / RAISE – tionscnaimh infheistíochta príobháidí	314	445
	7,687	7,671
** Grants to schools €650,000 (2022: €752,000) are included in Note 5 /		
** Áirítear deontais do scoileanna €650,000 (2022: €752,000) i Nóta 5 thuas		
Other administration costs / Costais riaracháin eile		
Council members & staff expenses – National / Caiteachas chomhaltaí na Comhairle agus caiteachas foirne – Náisiúnta	164	130
Council members & staff expenses – International / Caiteachas chomhaltaí na Comhairle agus caiteachas foirne – Idirnáisiúnta	10	10
Audit fee / Táille iniúchta	29	26
Internal audit fee / Táille iniúchta inmheánaigh	47	65
Rent, light, heat, insurances, cleaning, repairs, reception and other house expenses / Cíos, soilsiú, teas, árachais, glantóireacht, deisithe, fáiltiú agus costais eile tí	889	802
Information technology / Teicneolaíocht faisnéise	663	588
Business Transformation Programme Operational Readiness* / Ullmhacht Oibríochta an Chláir um Chlaochlú Gnó*	3,971	905
Change Management / Bainistíocht Athruithe	2	222
Telephone, training, postage, stationery, printing, records management and other administration expenses / Teileafón, oiliúint, post, stáiseanáireacht, printéireacht, bainistiú taifead agus costais riaracháin eile	394	342
Legal fees / Táillí dlí	261	186
Other professional fees / Táillí gairmiúla eile	368	296
Maintenance contracts / Conarthaí cothabhála	51	33
Bank interest and charges / Ús bainc agus muirir	3	32
Deficit on disposal of tangible fixed assets / Easnamh ar chur de láimh sócmhainní seasta inláimhsithe	2	-
Depreciation - Note 7 / Dímheas – Nóta 7	77	71
	6,931	3,708

*Includes €2.626m (2022 €0) re “IT System Development” disclosure under Internal Control Issues in the Statement on Internal Control. / *Tá san áireamh leis seo €2.626 milliún (2022: €0) maidir le nochtadh “Forbairt Chóras TF” faoi shaincheisteanna Rialaithe Inmheánaigh sa Ráiteas maidir le Rialú Inmheánach.

Note 7: Property, plant and equipment /

Nóta 7: Maoin, gléasra agus trealamh

	Works of Art / Saothair Ealaíne	Furniture and Equipment / Troscán agus Trealamh	Computer Equipment (Software & Hardware) / Trealamh Ríomhaireachta (Bogearraí & Crua-Earraí)	Computer Asset under Development* / Sócmhainn Ríomhaireachta faoi Fhorbairt*	Total / Iomlán
	€000's	€000's	€000's	€000's	€000's
Cost / Costas					
Balance at 1 January 2023 (valuation) / Iarmhéid amhail an 1 Eanáir 2023 (luacháil)	4,619	-	-	-	4,619
Balance at 1 January 2023 (cost) / Iarmhéid amhail an 1 Eanáir 2023 (costas)	-	115	1,412	3,430	4,957
Additions at cost / Suimithe ag costas	341	-	143	167	651
Disposals at cost / Cur de láimh ag costas	-	-	(61)	(2,426)*	(2,487)
(Deficit) on revaluation / (Easnamh) ar athluacháil	(146)	-	-	-	(146)
Balance at 31 December 2023 / Iarmhéid amhail an 31 Nollaig 2023	4,814	115	1,494	1,171	7,594
Depreciation / Dímhéas					
Balance at 1 January 2023 / Iarmhéid amhail an 1 Eanáir 2023	-	112	1,171	-	1,283
Charge for the year / Táille don bhliain	-	2	75	-	77
Disposals / Cur de láimh	-	-	(61)	-	(61)
Balance at 31 December 2023 / Iarmhéid amhail an 31 Nollaig 2023	-	114	1,185	-	1,299
Net Book Value / Glanluach leabhair At 31 December 2023 / Amhail an 31 Nollaig 2023	4,814	1	309	1,171	6,295
At 31 December 2022 / Amhail an 31 Nollaig 2022	4,619	3	241	3,430	8,293

*Disposals of Computer Asset under Development - see "IT System Development" disclosure under Internal Control Issues in the Statement on Internal Control./ *Diúscairt Sócmhainne Ríomhaireachta faoi Fhorbairt — féach nochtadh "Forbairt Chóras TF" faoi Shaincheisteanna Rialaithe Inmheánaigh sa Ráiteas maidir le Rialú Inmheánach.

	Works of Art / Saothair Ealaíne	Furniture and Equipment / Trosacán agus Trealamh	Computer Equipment (Software & Hardware) / Trealamh Ríomhaireachta (Bogearraí & Crua-Earraí)	Computer Asset under Development / Sócmhainn Ríomhaireachta faoi Fhorbairt	Total / Iomlán
	€000's	€000's	€000's	€000's	€000's
Cost / Costas					
Balance at 1 January 2022 (valuation) / Iarmhéid amhail an 1 Eanáir 2022 (luacháil)	4,285	-	-	-	4,285
Balance at 1 January 2022 (cost) / Iarmhéid amhail an 1 Eanáir 2022 (costas)	-	115	2,024	2,268	4,407
Additions at cost / Suimithe ag costas	477	-	75	1,162	1,715
Disposals at cost / Cur de láimh ag costas	-	-	(687)	-	(687)
(Deficit) on revaluation / (Easnamh) ar athluacháil	(143)	-	-	-	(143)
Balance at 31 December 2022 / Iarmhéid amhail an 31 Nollaig 2022	4,619	115	1,412	3,430	9,576
Depreciation / Dímheas					
Balance at 1 January 2022 / Iarmhéid amhail an 1 Eanáir 2022	-	107	1,792	-	1,899
Charge for the year / Táille don bhliain	-	5	66	-	71
Disposals / Cur de láimh	-	-	(687)	-	(687)
Balance at 31 December 2022 / Iarmhéid amhail an 31 Nollaig 2022	-	112	1,171	-	1,283
Net Book Value / Glanluach leabhair At 31 December 2022 / Amhail an 31 Nollaig 2022	4,619	3	241	3,430	8,293
At 31 December 2021 / Amhail an 31 Nollaig 2021	4,285	8	232	2,268	6,793

Note 8: Receivables & prepayments / Nóta 8: Infháltais & réamhíocaíochtaí

	2023	2022
	€000's	€000's
Grants paid in advance / Deontais a foctar roimh ré	24,467	24,588
Receivables / Infháltais	40	10
Prepayments & accrued income / Réamhíocaíochtaí & ioncam fabhraithe	336	375
	24,843	24,973

Notes to the financial statements / Nótaí leis na ráitis airgeadais

Note 9: Payables (amounts falling due within one year) /

Nóta 9: Suimeanna iníoctha (suimeanna dlite laistigh de bhliain amháin)

	2023	2022
	€000's	€000's
Grants outstanding / Deontais gan íoc	15,489	19,196
Trade payables & accruals / Suimeanna iníoctha agus fabhruithe trádála	2,840	2,977
Grant Refund repayable / Aisiocaíocht Deontais inaisíoctha	2,850	-
Deferred income / Ioncam iarchurtha	233	4,927
	21,412	27,100

A provision of €551,000 (2022 €420,000) has been provided for accrued staff hours worked at 31 Dec 2022 (€420,000) and redundancy payment (€131,000) to be made in 2024. Management is satisfied that the obligations have been reliably valued and will be paid./ Soláthraíodh €551,000 (2022: €420,000) le haghaidh uaireanta foirme fabhraithe a oibríodh amháin an 31 Nollaig 2022 (€420,000) chomh maith le híocaíocht iomarcaíochta (€131,000), atá le déanamh in 2024. Tá an lucht bainistíochta sásta gur luacháladh an chomhaoin go hiontaofa agus go n-íocfar í.

Note 10: Reserves / Nóta 10: Cúlchiste

Capital Reserves / Cúlchistí Caipitil

	2023		2022
	€000's		€000's
Balance at 1 January / Iarmhéid ag 1 Eanáir	8,293		6,793
Funds allocated to acquire fixed assets / Na cistí a leithdháileadh chun sócmhainní seasta a fháil	651	1,714	
Assets disposed / Na sócmhainní a cuireadh de láimh	(2,487)	(687)	
Amortised in line with depreciation / Amúchta de réir dímheasa	(77)	(71)	
Depreciation eliminated on disposals / An dímheas a baineadh den chur de láimh	61	687	1,643
(Deficit) / Surplus on revaluation / (Easnamh) / Barrachas ar athluacháil	(146)		(143)
Balance at 31 December / Iarmhéid amhail an 31 Nollaig	6,295		8,293
Revenue Reserve / Cúlchistí Ioncaim	5,725		11,618

Note 11: Grant commitments / Nóta 11: Infháiltas & réamhíocaíochtaí

The Arts Council issues letters of offer for financial assistance to individuals and organisations, which, if accepted, remain valid as commitments of the Arts Council for a specified period or in accordance with the conditions specified in the letter. The outstanding commitments of the Arts Council arose as follows: / Eisiúnn an Chomhairle Ealaíon litreacha tairisceana do chabhair airgeadais do dhaoine aonair agus d'eagraíochtaí agus má ghlactar leo, beidh siad bailí mar thiomantais de chuid na Comhairle Ealaíon ar feadh tréimhse sainithe nó de réir na gcoinníollacha a shonraítear sa litir. Is iad seo a leanas na tiomantais gan réiteach a bhí ag an gComhairle Ealaíon;

	2023	2022
	€000's	€000's
Grant commitments within one year / Tiomantais deontais taobh istigh de bhliain amháin	90,602	97,102
Grant commitments between one and two years / Tiomantais deontais idir bliain amháin agus dhá bhliain	6,961	4,936
Grant commitments over two years / Tiomantais deontais os cionn dhá bhliain	3,058	4,852
Grant commitments at 31 December / Tiomantais deontais ag 31 Nollaig	100,621	106,890

Note 12: Commitments under operating leases /

Nóta 12: Tiomantais faoi léasanna feidhmithe

	2023	2022
	€000's	€000's
The Arts Council occupies three premises and the rent payable was; / Tá trí áitreabh á n-áitiú ag an gComhairle Ealaíon agus b'ionann an cíós a bhí le híoc agus		
Within one year / Taobh istigh de bhliain	483	474
Between two and five years / Idir dhá bhliain agus cúig bliana	1,432	1,910
	1,915	2,384

The Arts Council operates a continuing review of all its Operating Leases. / Tugann an Chomhairle Ealaíon faoi athbhreithniú leanúnach ar a cuid Léasanna Oibriúcháin go léir.

Notes to the financial statements / Nótaí leis na ráitis airgeadais

Note 13: Provision for liabilities / Nóta 13: Soláthar i gcomhair dliteanas

	2023	2022
	€000's	€000's
Future payment of cnuas / Íocaíochtaí cnuais amach anseo		
Balance at 1 January / Iarmhéid ag 1 Eanáir	752	726
Payments of cnuas / Íocaíochtaí cnuais	(2,911)	(2,901)
Current year costs / Costais na bliana reatha	2,890	2,927
(Decrease) / Increase in provision / (Laghú) / Méadú ar sholáthar	(21)	26
Balance at 31 December / Iarmhéid amhail an 31 Nollaig	731	752
Advance Payments / Réamhíocaíochtaí	(721)	(732)
Provision at 31 December / Soláthar amhail an 31 Nollaig	10	20

Note 14: Declarations of Members' interests /

Nóta 14: Dearbhú leasanna na gComhaltaí

Members of the Arts Council are actively involved in various sections of the Arts Community. Arising from this involvement, several members of the Council declared a conflict of interest in respect of certain arts organisations and individuals funding decisions for 2023 as required under the Ethics in Public Office acts 1995-2001 and the Arts Council's own governance procedures. Council members who declare an interest do not take part in the discussions of or decisions on grants to those organisations and individuals in respect of which they have declared an interest. A list of grants made to the organisations concerned and of the Council members who made a disclosure is detailed below. / **Bíonn comhaltaí na Comhairle Ealaíon páirteach go gníomhach i ranna éagsúla de Phobal na nEalaíon. Ag éirí as an rannpháirtíocht sin, dhearbhaigh roinnt de chomhaltaí na Comhairle go raibh coinbhleacht leasa i gceist dóibh 2023 faoi na hAchtanna um Eitic in Oifigí Poiblí 1995-2001, agus faoi nósanna imeachta rialachais na Comhairle Ealaíon féin. Ní ghlacann comhaltaí na Comhairle a dhearbhaíonn a leithéid de choimbhleacht páirt sna pléite ná sna socrúithe maidir le deontais do na heagraíochtaí nó na daoine aonair sin ar dhearbhaigh siad coinbhleacht leasa a bheith i gceist dóibh. Tá liosta de na deontais a tugadh do na heagraíochtaí lena mbaineann agus de na comhaltaí den Chomhairle a rinne nochtadh mionsonraithe thíos.**

Declared interest / Leas dearbhaithe	2023 €	Grantee / Deontáí
Kevin Rafter (Chair) / (An Cathaoirleach)	102,000	New Island Books DAC
	6,000	IBBY Ireland
	18,000	The Dublin Jazz Co-op
	40,250	Evlana
Fearghus Ó Conchúir (Deputy Chair) / (Leas-Chathaoirleach)	87,000	Ceol Connected
	200,000	Cork Opera House / Áras Ceoldrámaíochta Chorcaí
	290,000	Dance Limerick
Aoife Granville	42,000	Ionad Cultúrtha
	145,000	Harp Ireland / Cruit Éireann
Dónall Curtin	85,000	Complex Productions Ltd
	43,995	McDonnell, Emily Aoibheann
	155,000	Junk Ensemble
	120,000	Aemi
	40,000	Athlone Arts and Tourism Ltd
	60,500	Lismore Castle Arts
Mark O' Kelly	172,488	Pallas Projects/Studios
Róise Goan	212,000	Broken Talkers
Teresa Buczkowska	131,660	Run Of The Mill Arts Clg
	110,000	Tallaght Community Arts / Ealaíona Pobail Thamhlachta
	41,150	First Fortnight
	14,700	Over the Edge
	10,000	Match In The Dark
	150,000	A4 Sounds
	190,194	Newell, Anna
	120,000	Riverbank Arts Centre / Ionad Ealaíon Bhruach na hAbhann
	250,000	Irish Writers' Centre / Áras na Scríbhneoirí

Note 15: Staff retirement benefit scheme /

Nóta 15: Scéim Sochar Scoir na Foirne

a) Retirement benefit costs / a) Costas na sochar scoir

	2023 €000's	2022 €000's
Current service costs / <i>Costais seirbhíse reatha</i>	651	955
Change in value of annuities / <i>Athrú ar luach blianachtaí</i>	1	47
Employee Contributions / <i>Ranníocaíochtaí na bhFostaithe</i>	(216)	(165)
Total operating charge / <i>Táille iomlán oibriúcháin</i>	<u>436</u>	<u>837</u>
Interest on retirement benefit scheme liabilities / <i>Ús ar dhliteanais scéim na sochar scoir</i>	578	280
	<u>1,014</u>	<u>1,117</u>

bi) Net retirement benefit liability / bi) Glandliteanas sochar scoir

	2023 €000's	2022 €000's
Present value of funded obligations / <i>Luach reatha na n-oibleagáidí maoinithe</i>	17,206	16,089
Deferred retirement benefit asset / <i>Sócmhainn sochar scoir iarchurtha</i>	(17,206)	(16,089)
Net liability / Glandliteanas	<u>-</u>	<u>-</u>

bii) Present value of scheme obligations /**bii) Luach reatha oibleagáidí na scéime**

	2023 €000's	2022 €000's
Present value of scheme obligations at beginning of year / <i>Luach reatha oibleagáidí na scéime ag tús na bliana</i>	16,089	20,918
Current service cost / <i>Costas seirbhíse reatha</i>	651	955
Interest costs / <i>Costais úis</i>	578	280
Actuarial loss / <i>Caillteanas achtúireach</i>	482	624
Changes in assumptions / <i>Athruithe ar na boinn tuisceana</i>	(360)	(6,507)
Payments to pensioners / <i>Íocaíochtaí do phinsinéirí</i>	(235)	(228)
Change in value of annuities / <i>Athrú ar luach blianachtaí</i>	1	47
Present value of scheme obligations at end of year / <i>Luach reatha oibleagáidí na scéime ag deireadh na bliana</i>	<u>17,206</u>	<u>16,089</u>

c) Description of scheme and actuarial assumptions /
c) Cur síos ar an scéim agus boinn tuisceana achtúireacha

An actuarial valuation to determine the value of the liabilities in accordance with FRS102 was carried out on the scheme as at 31 December 2023 by a qualified independent actuary. / **Rinneadh luacháil achtúireach ar an scéim de réir FRS 102 le luach na ndlíteanas a chinneadh ashail an 31 Nollaig 2023.**

The principal actuarial assumptions were as follows: / Ba iad seo a leanas na príomhbhoinn tuisceana achtúireacha	2023	2022
Discount rate / Ráta lascaine	3.30% pa	3.50% pa
Rate of increase in salaries / Ráta méadaithe ar thuarastail	3.30% pa	3.65% pa
Rate of increase in retirement benefits in payment / Ráta méadaithe ar shochair scoir atá á n-foc	2.80% pa	3.15% pa
Inflation rate / Ráta boilscithe	2.30% pa	2.65% pa
Revaluation of deferred retirement benefit / Athluacháil ar shochair scoir iarchurtha	2.80% pa	3.15% pa

Discount rate / Ráta lascaine

The discount rate is the rate of interest used to discount post-employment benefit obligations and should be determined by reference to market yields on suitable high quality corporate bonds. For this purpose, we have based our assumption on the yields available on Eurozone AAA and AA corporate bonds of appropriate duration, at the date of valuation. The assumed discount rate is 3.30% per annum (3.50% 2022) which has been assessed by reference to a selection of Euro denominated highly-rated corporate bonds at the valuation date. / **Is éard atá sa ráta lascaine ná an ráta úis a úsáidtear chun lascaine a fháil ar oibleagáidí sochair iarfhostaíochta agus ba chóir é a áireamh mhargaidh ar bhannaí corparáide ardcháilíochta oiriúnacha. Chun na críche sin, tá ár dtuairim bunaithe againn ar na torthaí atá ar fáil ar bhannaí corparáideacha AAA agus AA an Limistéir Euro a mhairfidh ar feadh tréimhse iomchuí, ar dháta na luachála. Na bannaí corparáideacha ráta lascaine is 3.30% per annum (3.50% 2022) a nglactar leo ar an dáta luachála.**

Inflation / Boilsciú

The assumed rate of price inflation is 2.30% (2.65% 2022) at the valuation date, which has been derived from market implied rates. / **Is é 2.30% an ráta boilscithe ar glacadh leis (2.65% 2022) ar dháta na luachála, rud a thagann le sprioc fhadtéarmach an mhargaidh rátaí intuigthe.**

Salary / deferred benefit increase / Méadú ar thuarastal / ar shochar iarchurtha

Salaries are assumed to increase at 1.00% annually above inflation at 3.30% per annum (3.65% 2022). Deferred benefits are assumed to increase at 0.50% annually above inflation at 2.80% per annum (3.15% 2022). / Meastar go méadaíonn tuarastail ag ráta 1.00% os cionn an ráta boilscithe ag 3.30% in aghaidh na bliana (3.65% in 2022). Meastar go méadaíonn sochair iarchurtha ag ráta 0.50% os cionn an ráta boilscithe ag 2.80% in aghaidh na bliana (3.15% in 2022).

Demographic assumptions / Boinn tuisceana dhéimeagrafacha

Mortality / Rátaí Báis

There has been a trend for people to live longer and this is expected to continue. In this valuation we have maintained the mortality assumption and will continue to monitor this assumption in light of general trends in mortality experience. The number of members in the Plan is too small to analyse and produce any meaningful estimates of future levels of mortality. / Tá daoine ag maireachtáil níos faide ar na saolta seo agus meastar go leanfaidh an scéal amhlaidh. Sa luacháil seo choinníomar an bonn tuisceana mortlaíochta agus leanfaimid de mhonatóireacht a dhéanamh ar an mbonn tuisceana sin i bhfianaise na dtreochtaí sa taithí mortlaíochta tríd is tríd. Tá líon na mball sa Phlean róbheag chun anailís ná aon mheastacháin éifeachtacha ar bith a dhéanamh maidir leis na leibhéil mhortlaíochta amach anseo.

As a result standard mortality tables have been used, as follows: / Mar thoradh air sin baineadh leas as na rátaí báis caighdeánacha, mar seo a leanas:

Member Category / Catagóir Comhalta	Mortality table / Tábla Rátaí Báis
Pre-retirement / Réamhscor	60% AM / AF 00 / 60% AM / AF 00
Post retirement – active and deferred members / Iarscor – Gníomhach agus comhaltaí iarchurtha	58% ILT15 plus improvements for males 62% ILT15 plus improvements for females / 58% ILT15 agus feabhsúcháin d’fhir 62% ILT15 agus feabhsúcháin do mhná
Post retirement – pensioner members / Iarscor – Pinsinéir comhaltaí	58% ILT15 for males 62% ILT15 for females / 58% ILT15 d’fhir 62% ILT15 do mhná

AM = Assured males (male lives which were insured) /
 AM = árachaithe fireanna (saol fear a bhí faoi árachas)

AF = Assured females (female lives which were insured) /
 AF = árachaithe baineanna (saol ban a bhí faoi árachas)

00 = refers to the year 2000 which was the centre year of the period of the mortality investigation / 00 = tagraíonn 00 don bhliain 2000, an bhliain i lár thréimhse an iniúchta ar bhásmhaireacht

ILT15 refers to the Irish Life Table 15 (mortality table) constructed by the CSO from the mortality experience of lives among the Irish population between 2005–2007. / Tagraíonn ILT15 do Thábla 15 Irish Life (tábla rátaí báis) arna thógáil ag an CSO ó thaithí rátaí báis beathaí i measc dhaonra na hÉireann idir 2005–2007.

Specifically, we have made allowance for mortality improvements for Active and Deferred members for each year between 2013 and retirement as follows: / **Go sonrach, tá feabhais i rátaí báis curtha san áireamh againn do chomhaltaí Gníomhacha agus larchurtha i gcás gach bliain idir 2013 agus an bhliain**

Male, married / Fear, pósta	0.30% pa / 0.30% in aghaidh na bliana
Male, single / Fear, singil	0.36% pa / 0.36% in aghaidh na bliana
Female, single / Bean, singil	0.30% pa / 0.30% in aghaidh na bliana
Female, married / Bean, pósta	0.25% pa / 0.25% in aghaidh na bliana

The life expectancy based on these tables and improvement factor specified is: / **Is é seo a leanas an t-ionchas saoil atá bunaithe ar na táblaí seo agus ar fhachtóirí feabhais:**

Current Age / Aois faoi Láthair	Male life expectancy at 65 / Ionchas saoil fear ionchas saoil ag 65	Female life expectancy at 65 / Ionchas saoil ban ionchas saoil ag 65
45	24.3 years / 24.3 bliain	26.4 years / 26.4 bliain
65	21.8 years / 21.8 bliain	24.3 years / 24.3 bliain

We have made no specific allowance for withdrawals. / **Níor chuireamar aistarraingtí san áireamh.**

We have made no specific allowance for commutation. / **Níor chuireamar cómhalmartú san áireamh.**

Membership summary / Achoimre ar an mBallraíocht

Plan Liabilities as at 31 December 2023 were based on the following member information: / **Bhí Dílteanais an Phlean amhail an 31 Nollaig 2023 bunaithe ar an bhfaisnéis seo a leanas maidir leis na baill:**

Member category / Catagóir Comhalta	Number / Líon	Total pensionable salaries / deferred retirement benefits / retirement benefits €000's Iomlán na dtuarastal inphinsin / na bpinsean iarchurtha / na sochar scoir €000anna
Active members / Baill Gníomhacha		
– Superannuation Scheme / – Scéim Aoisliúntais	36	1,355
– Single Scheme / – Scéim Aonair	79	905
Deferred pensioners / Pinsinéirí larchurtha	37	87
Pensioners / Pinsinéirí	18	223*

*excludes insured retirement benefits paid by Irish Life /

***níl sochair scoir árachaithe a d'íoc Irish Life san áireamh**

Methodology / Modheolaíocht

The cost of a retirement benefit plan is determined by the benefits provided, the age and service distribution of members and the experience of the plan as regards rates of investment return, salary inflation, retirement benefit increases, mortality and other variables. The ultimate cost will not be known until the last beneficiary's benefits are secured. / **Déantar costas plean sochar scoir a dhearbhu de réir na sochar atá ar fáil ann, de réir aois agus leithdháileadh seirbhíse na gcomhaltaí agus de réir thaithí an phlean maidir le rátaí fáiltas infheistíochta, boilsciú tuarastal, méaduithe ar phinsin, mortlaíocht agus athróga eile. Ní heol cén costas deiridh a bheidh i gceist go dtí go mbeidh sochair an tairbhí dheireanaigh urraithe.**

The retirement benefit plan liabilities shown in this report are calculated using the Projected Unit method, as prescribed under FRS102. The objective of this method is to value each member's benefit as it accrues, and taking into account future salary increases and the plan's benefit formula. As a result, the total retirement benefit to which each member is entitled can be broken down into individual units, and each unit is associated with a year of past or future credited service. / **Ríomhtar dliteanas an phlean sochar scoir a thaispeántar sa tuarascáil seo agus modh an Aonaid Teilgthe á úsáid, mar atá ordaithe faoi FRS102. Is é cuspóir an mhodha seo sochar gach comhalta a luacháil de réir mar a thabhaítear é, agus méaduithe tuarastail amach anseo agus foirmle sochair an phlean a chur san áireamh. Mar thoradh air sin, is féidir an sochar scoir iomlán a bhfuil gach comhalta ina theideal a mhiondealú ina n-aonaid aonair, agus baineann gach aonad le seirbhís chreidiúnaithe maidir le bliain san am atá caite nó bliain amach anseo.**

The benefit to accrue for a member over a year is the excess of the accrued benefit at the end of the financial year over the accrued benefit at the start of the financial year, where the accrued benefit is based on the member's projected salary. / **Is é an sochar atá le fabhrú le haghaidh comhalta thar bhliain barrachas an tsochair fhabhráithe ag deireadh na bliana airgeadais thar an sochar fabhráithe ag tús na bliana airgeadais, sa chás go bhfuil an sochar fabhráithe bunaithe ar thuarastal réamh-mheasta an chomhalta.**

The total accrued benefit at a particular valuation date is the current benefit calculated based on plan rules, current service and the projected salary that would be used in the calculation of the benefit on the expected retirement date. / **Is é iomlán an tsochair fhabhráithe ar dháta luachála faoi leith an sochar reatha a ríomhadh bunaithe ar rialacha na phlean, an tseirbhís reatha agus an tuarastal réamh-mheasta a bheadh á úsáid chun an sochar a ríomh ar an dáta scoir ionchais.**

An individual's accrued liability is the present value of the accrued benefit for valuation purposes. The current service cost is the present value of the benefit deemed to accrue in the financial year. The plan's current service cost is the sum of the individual current service costs, and the plan's present value of accrued benefit obligations is the sum of the accrued liabilities for all members of the plan. / **Is é dliteanas fabhráithe duine aonair luach reatha an tsochair fhabhráithe chun críocha luachála. Is é an costas seirbhíse reatha luach reatha an tsochair a measfar gur fabhráíodh é sa bhliain airgeadais. Is é costas seirbhíse reatha an phlean suim chostais seirbhíse reatha an duine aonair agus is é luach reatha an phlean maidir le hoibleagáidí sochair fhabhráithe suim na ndliteanas fabhráithe do gach comhalta de chuid an phlean.**

d) History of experience gains and losses /

d) Tuairisc ar na ghnóthachain agus na caillteanais taithí	2023 €000's	2022 €000's	2021 €000's	2020 €000's
Defined benefit obligations / Oibleagáidí sochair shainithe	17,206	16,089	20,918	19,055
Experience (gains) / losses on scheme liabilities amount / (Gnóthachain) / caillteanais ó thaithí ar mhéid dhliteanais na scéime	482	624	343	(78)
Percentage of scheme Liabilities / Mar chéatadán de dhliteanais na scéime	-2.8%	-3.9%	-1.6%	0.4%

Notes to the financial statements / **Nótaí leis na ráitis airgeadais**
 Note 16: Deferred retirement benefit asset /
Nóta 16: Sócmhainn sochar scoir iarchurtha

	2023 €000's	2022 €000's
Balance at 1 January / Iarmhéid ag 1 Eanáir	16,089	20,918
Income & expenditure account / Cuntas Ioncaim & Caiteachais	995	1,054
Increase / (decrease) in deferred retirement benefit funding / Méadú / (laghdú) ar mhaoiniú sochar scoir iarchurtha	122	(5,883)
Balance at 31 December / Iarmhéid amhail an 31 Nollaig	<u>17,206</u>	<u>16,089</u>

17: Trust funds / Nóta 17: Cistí iontaobhais

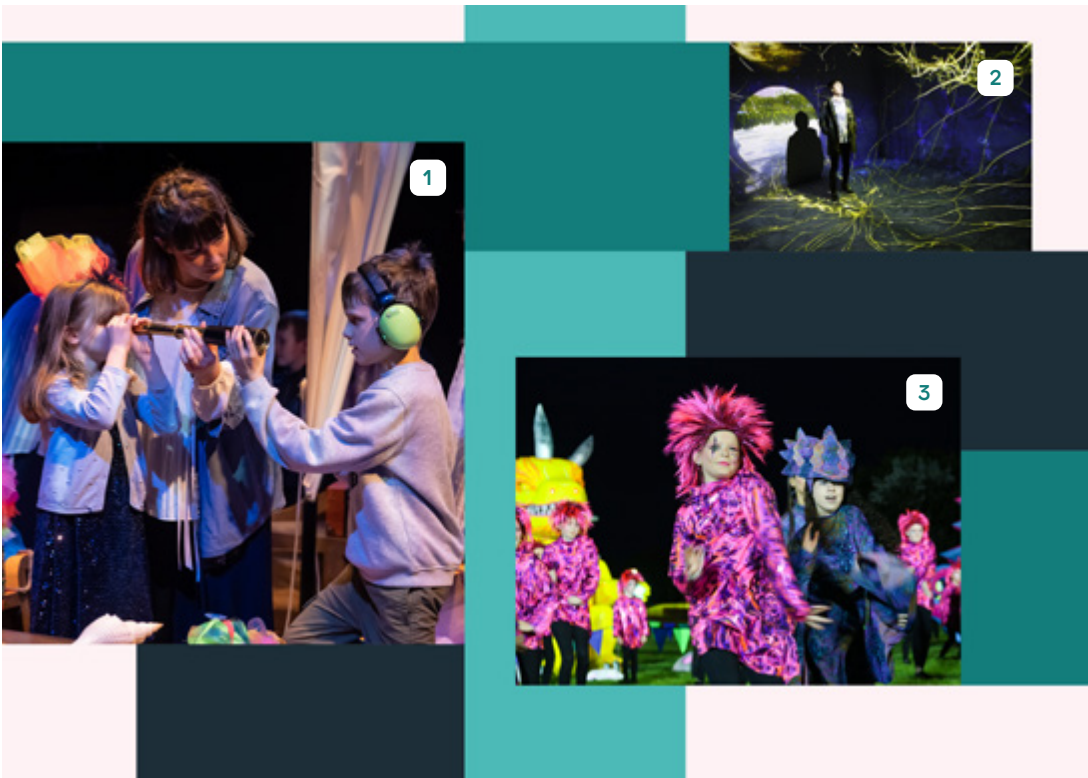
Movement of trust funds in 2023 / Gluaiseacht na gCistí iontaobhais in 2023	31 Dec 2022 / 31 Nollaig 2022	Income / Ioncam	Expenditure / Caiteachas	Surplus on sale reinvested / Barrachas ar dhíolachán athinfheistithe	Fair value adjustment / Coigeartú i dtaca le luach cóir	31 Dec 2023 / 31 Nollaig 2023
	€000's	€000's	€000's	€000's	€000's	€000's
President Douglas Hyde award / Dámhachtain an Uachtaráin Dúghlas de hÍde	2	-	-	-	-	2
W.J.B.Macaulay award / Dámhachtain W.J.B. Macaulay	91	1	(1)	7	4	102
Denis Devlin award / Dámhachtain Denis Devlin	14	-	-	1	1	16
Ciste Cholmcille / Ciste Cholmcille	91	1	(1)	7	3	101
Marten Toonder award / Dámhachtain Marten Toonder	245	2	(3)	18	10	272
Doris Keogh award / Dámhachtain Doris Keogh	17	-	-	1	-	18
Michael Byrne award / Dámhachtain Michael Byrne	16	-	-	1	1	18
Mary Farl Powers award / Dámhachtain Mary Farl Powers	11	-	-	1	-	12
Margaret Arnold scholarship / Scoláireacht Margaret Arnold	60	-	(1)	4	4	67
Joan Denise Moriarty scholarship / Scoláireacht Joan Denise Moriarty	42	-	(1)	3	4	48
John Broderick trust / Iontaobhas John Broderick	396	4	(5)	29	15	439
	985	8	(12)	72	42	1,095

The Arts Council defines the risk appetite and any exclusions on moral or other grounds of the trust fund investments. The Arts Council investment approach incorporates Environmental, Social and Corporate Governance into its selection process. The Arts Council's Trust Manager, Goodbody Stockbrokers has discretion within those parameters to manage individual investments. / Sainíonn an Chomhairle Ealaíon an fonn riosca agus aon eisiamh ar fhorais mhorálta nó aon fhorais eile maidir leis na hinfeistíochtaí sa chiste iontaobhais. D'athraigh an Chomhairle Ealaíon a cur chuige infheistíochta le Rialachas Timpeallachta, Sóisialta agus Corparáideach a thabhairt isteach ina próiseas roghnaithe. Tá lánrogha ag Bainisteoir Iontaobhas na Comhairle Ealaíon, Goodbody Stockbrokers, laistigh de na paraiméadair sin chun infheistíochtaí aonair a bhainistiú.

Notes to the financial statements / Nótaí leis na ráitis airgeadais

Note 18: Approval of financial statements / Nóta 18: Faomhadh na Ráiteas Airgeadais

The financial statements were approved by the Arts Council on 19 June 2024 /
Cheadaigh an Chomhairle Ealaíon na ráitis airgeadais ar an 19 Meitheamh 2024



- 1** **Making Waves, Draíocht.**
Photographer: Ste Murray.
Ag Cothú Aighnis, Draíocht.
Grianghrafadóir: Ste Murray.
- 2** **Digital Arts Policy Launch.**
Photographer: Julien Behal.
Seoladh an Bheartais Ealaíon Digiteach.
Grianghrafadóir: Julien Behal.
- 3** **Strange Creatures, Inishowen Carnival Group.**
Photographer: Donna El Assaad.
Boic Áiride, Inishowen Carnival Group.
Grianghrafadóir: Donna El Assaad.



- 1** **Next Generation Symposium 2023.**
Photographer: Julien Behal.
 Siompóisiám na Chéad Ghluín Eile 2023.
 Grianghrafadóir: Julien Behal.
- 2** **Uíbh Ráthach, Creative Places.**
Photographer: Valerie O'Sullivan.
 Uíbh Ráthach, Áiteanna Ildánacha.
 Grianghrafadóir: Valerie O'Sullivan.
- 3** **First Cut Youth Film Festival.**
Photographer: Darragh Kane.
 Féile Scannán Óige First Cut.
 Grianghrafadóir: Darragh Kane.
- 4** **Next Generation Symposium 2023.**
Photographer: Ger Holland.
 Siompóisiám na Chéad Ghluín Eile 2023.
 Grianghrafadóir: Ger Holland.

Read Mór Launch.
Photographer: Kenneth O'Halloran.
Seoladh Read Mór.
Grianghrafadóir: Kenneth O'Halloran.



ART:2023 Launch.
Photographer: Julien Behal.
Seoladh EALAÍN:2023.
Grianghrafadóir: Julien Behal.





Annual Report 2023
Tuarascáil Bhliantúil 2023

The Arts Council

70 Merrion Square,
Dublin 2, D02 NY52 Ireland

An Chomhairle Ealaíon

70 Cearnóg Mhuirfean,
Baile Átha Cliath 2, D02 NY52 Éire

www.artscouncil.ie

facebook.com/artscouncilireland

twitter.com/artscouncil_ie

instagram.com/artscouncilireland

linkedin.com/company/the-arts-council-ireland

t +353 1 618 0200