

West Cork Arts Centre CLG
Annual Report and Financial Statements
for the financial year ended 31 December 2022

West Cork Arts Centre CLG

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West Cork Arts Centre CLG
DIRECTORS AND OTHER INFORMATION

Directors	Aishling Roche Cyril Thornton Robert Harris Declan Tiernan Donagh Carey Grahame Coplestone Finola Byrne Bernadette Hegarty Dan Reilly Barney Whelan
Company Secretary	Sarah Carty
Company Number	170779
Charity Number	CHY 10257
Registered Office and Business Address	Uillinn Skibbereen Co. Cork P81 VW98
Auditors	Desmond Gibbons & Co. The Square Skibbereen Co. Cork
Bankers	AIB Bank Plc 9 Bridge Street Skibbereen Co. Cork Skibbereen Credit Union Main Street Skibbereen Co. Cork
Solicitors	JRAP O'Meara 89/90 South Mall Cork

West Cork Arts Centre CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2022

The directors present their report and the audited financial statements for the financial year ended 31 December 2022.

Principal Activity

The company was established for the promotion of the visual, literary, and performing arts in the West Cork region. It is a non profit making organisation. the company is limited by guarantee and does not have a share capital. The company is a registered charity, CHY 10257.

The Company is limited by guarantee not having a share capital.

Our 2022 exhibition programme began with Marie Hanlon Water-More or Less and continued with the inaugural MA A+E Graduate Exhibition Idir Sholas, followed by Michael Holly The Parish, the Interactive Museum of Languages for Young Audiences, outreach exhibitions - Thresholds - BA Visual Art Graduate Art Trail Installation on Sherkin Island and Settlement - Guy Dalton on Whiddy Island, the BA Visual Art Graduate Exhibition Thresholds at Uillinn, Members and Friends 2022, eidolons Mark Clare, Beyond Drawing - Marleen Kappe (NL), Romy Muijers(NL), Marisa Rappard (NL), Kiera O'Toole(Ire), Mary-Ruth Walsh (Ire), Felicity Clear (Ire); the Arts Council supported commission and touring exhibition, Micheál O'Connell's System Interferenc.; Darragh McLoughlan's "For as long as we're here..." and the final exhibition of 2022 was Arts Council Collection: Celebrating 60 Years, which was opened by the Arts Council director, Maureen Kennelly. The exhibitions were accompanied by a full programme of artists' talks, gallery conversations, and creative learning programmes for children, families, schools, young people, adults, artists and older people.

Exhibitions also included the Primary and Second Level Schools Project Under the Surface, Second Level Schools Project Sanctuary, St Patrick's Festival Installation Present by Seiko Hayase and local community, the Bealtaine Exhibition; Worlds Within Words, a response by children to the Interactive Museum of Languages, Draw Mind Matters showcase exhibition, Salt & Pepper - Toma McCullim and LGBTQ+ elders, "REWIND<<FASTFORWARD>>RECORD": Revising the Rainbow (RFR) engaging with LGBTQ+; Winter Wishes, our Primary Schools Christmas Installation; and the Young People's Public Realm Project - site specific installation/performance in Skibbereen Town.

Cork city and county artists were showcased through the Winter Showcase - Monochrome, Tomasz Madajczak and William Bock's Listening Stones and the Winter Showcase - Tonnta (Waves). The artist collective which developed from our Uillinn Coffee Mornings, Re:Group, presented Fragments of Constellation at the O'Driscoll Building for Skibbereen Arts Festival.

Our Film Programme included a screening of Henry Glassie Fieldwork by Pat Collins and Harvest Films followed by a discussion with artist and writer Sara Baume; Wombat Media Extraordinary Ordinary Women launch and film screening and Wheel of Dreams - Stronger Together (Traveller Girl's Group with artist Toma McCullim and Dunmanway FRC)

Artists in Residence who worked in studio at Uillinn were Elizabeth Murray, Seiko Hayese, Helle Helsner, Tomasz Madajczak and Will Bock, Sara Baume, Sharon Dipity, Jamie Ashforth, Ayelet Lalor, Micheál O'Connell, Bealtaine/CCC/Uillinn Artist in Residence Award 2022 Sarah Iremonger; Jo Kelley, Lisa Blas (US), Maria Driscoll McMahon (remote from US), Hazel Cardew (UK), Simone Kearney (US), Christina Todesco Kelly, Sérgio Leitão (Portugal), Elinor O'Donovan, CCC/Uillinn Artist in Residence Award 2022 Peter Nash; Aoife Claffey, Evelyn Broderick, Vicki Davis, Carin MacCana, Kate McElroy and the Guerrilluinn Young Peoples' Group.

In the Dance Studio - Libby Halliday (Circus), Rebekka Simon with mentor Jonah McGreevy, Looseysmokes - Elaine Mc Cague and Jonah McGreevy. (Circus); Bill & Fred Productions; Ruairí Ó Donnabháin; Attic Productions and Luke Murphy's Written on Skin; Sharon Dipity 'Following the Line...' with mentor Dr Katja Hilevaara; Liz Clark with Wayne Jordan; Philippa Donnellan Taking Flight with Justin Grounds; Emily Aoihbheann in collaboration with visual artist Hazel Cardew; Vicky Davis with Inma Pavon, Catarina Araujo and Seiko Hayes; Darragh McLoughlan (Circus) Drawing Movement; Sharon Dipity and Bridging the Imagination; Philippa Donnellan's Taking Flight with Justine Cooper, Justin Grounds and Justine Foster. Dance Development Commission: Dance artist with disability was awarded to Tara Brandel for 'I Dream of Water'. Helga Deasy presented Of Bluebells and Butterflies for very young children and their families and the Alan Foley Academy of Dance Ballet Gala took place at Uillinn on 18 and 19 June the first post-Covid performance

West Cork Arts Centre CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2022

Our Arts for Health partnership programme continued to provide a managed arts programme for older people in healthcare settings taking place in Community Hospitals in Castletownbere, Clonakilty, Dunmanway, Schull, Skibbereen, Bantry General Hospital Care of the Elderly Unit and Day Care Centres in Bantry, Castletownbere, Clonakilty, Dunmanway and Skibbereen. Managed by Uillinn, Arts for Health runs all year round and is delivered by a team of professional artists from different disciplines. Access to and engagement with the arts in healthcare settings improves the quality of life for individuals in residential care and encourages conversation with the wider community. By being integrated into the culture of the care setting, the Arts for Health programme allows the ideas and individual creative interests of the participants to be nurtured, developed and implemented over time.

Our creative learning programmes continued with visual art, dance, music and youth theatre for children, schools, families, young people, adults and older people.

Including the voice of young people has long been central to our ethos and it is integrated into each programming strand. We promote and support practice that encourages practical and conceptual input, where the role of the young person is not as recipients of the project but as authors of new work. In 2022 we continued with Guerilluinns, a 'Uillinn Young People's Committee' made up of young people from Rusty Frog Youth Theatre, Draw Mind Matters Youth Arts project, Skibbereen Community School transition year/Creative Schools group and Young Dancers.

WCAC was successful in being awarded an Arts Council Dancer-in-Residence Award for an eight year. Our dance residency programme supports experimentation and the development of new work where sustained investigations and collaborations with other invited practitioners over a sustained period, lead to presentations of new work and increased engagement with contemporary dance by diverse audiences in west Cork. In 2022, our Dance Artist in Residence supported by Cork County Council was Luke Murphy.

Uillinn Dance Season 2022 ran from 28 October - 9 November, this ambitious programme curated by Luke Murphy to elevate the profile of Uillinn Dance Season with top calibre artists and productions including Siobhán Ní Dhuinnín, Mufutau Yusuf, Irish Modern Dance Theatre, Maria Nilsson Waller, Squarehead Productions, Croí Glan Integrated Dance, Up Close Monica Muñoz Dance production for primary schools. and a screendance programme in partnership with Fastnet Film Festival.

The Arts Council supported us by increasing their grant offer for 2022 to €260,000 and also by recognising Arts Centres as workplaces where professional artists and members of the local community come to make work, putting Arts Centres at the forefront of cultural and public amenity organisations for their community.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Aishling Roche
Cyril Thornton
Robert Harris
Declan Tiernan
Donagh Carey
Grahame Copplestone
Finola Byrne
Bernadette Hegarty
Dan Reilly
Barney Whelan

The secretary who served throughout the financial year was Sarah Canty.

There were no changes in shareholdings between 31 December 2022 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

Future Developments

The company plans to continue its present activities and current trading levels. Employees are kept as fully informed as practicable about developments within the business.

Auditors

The auditors, Desmond Gibbons & Co. have indicated their willingness to continue in office in accordance with the provisions of section 380 of the Companies Act 2014.

West Cork Arts Centre CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2022

Reserves Policy

The Board of Directors of West Cork Arts Centre GLC have approved a reserves policy that aims to generate a three month reserve over six years. Three principles underpin this policy:

- " The aim is to fund a reserve at a level of three months operational costs to ensure that West Cork Arts Centre CLG core activities could continue during a period of unforeseen difficulty.
- " Funding of the required level of reserves will become an integral part of the organisation's annual planning, budget and forecast cycle, starting in 2019 and continuing in future years.
- " Reserves will be maintained in a short notice deposit account so that they may be readily realisable.

The Reserves Policy of West Cork Arts Centre CLG takes into account the following risk factors:

- " Risks associated with income, including funding and sponsorship, being different or lower from that budgeted.
- " Risks associated with expenditure being different or higher from that budgeted.
- " Planned activity level having identified potential threats and opportunities.
- " The organisation's contractual commitments.
- " The potential costs associated with having to make staff redundant in an emergency situation.

In line with the company's Constitution, the level of reserves will be kept under constant review through ongoing financial reporting in the company's management accounts, the annual audited accounts as well as undertaking the necessary legal and regulatory compliance.

Considerations about a Reserves Policy

- " Managing/reducing a deficit would take precedence over funding a reserve.
- " Ideally the reserve would be unrestricted funds.
- " It should be kept in a separate account.

West Cork Arts Centre has been advised that funding a reserve is not the accumulation of capital as described in the company's Constitution. Therefore it does not require prior permission of the Revenue Commissioners.

Governance Code

We comply with the Governance Code for community, voluntary and charitable organisations in Ireland. We confirm that a review of our organisation's compliance with the principles in the Code was conducted. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies need to be addressed.

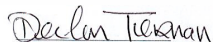
Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Uillinn, Skibbereen, Co. Cork, P81 VW98.

Signed on behalf of the board



Aishling Roche
Director



Declan Tiernan
Director

26 June 2023

West Cork Arts Centre CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council.

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the surplus or deficit of the company. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council and Irish law) and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" issued by the Financial Reporting Council.

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

Irish company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the surplus or deficit of the company. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice (the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council and Irish law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of Information to Auditor

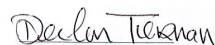
Each persons who are directors at the date of approval of this report confirms that:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board



Aisling Roche
Director



Declan Tiernan
Director

26 June 2023

INDEPENDENT AUDITOR'S REPORT

to the Members of West Cork Arts Centre CLG

Report on the audit of the financial statements

Opinion

We have audited the financial statements of West Cork Arts Centre CLG for the financial year ended 31 December 2022 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including the summary of significant accounting policies set out in note 1. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and the Financial Reporting Standard for Smaller Entities (effective January 2015) issued by the Financial Reporting Council (Generally Accepted Accounting Practice in Ireland applicable to Smaller Entities).

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the state of the company affairs as at 31 December 2022 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014

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

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

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT

to the Members of West Cork Arts Centre CLG

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for 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.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, if applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) 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.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 10, which is to be read as an integral part of our report.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Gerard Desmond

for and on behalf of

DESMOND GIBBONS & CO.

Certified Public Accountants & Statutory Audit Firm

The Square

Skibbereen

Co. Cork

27 June 2023

West Cork Arts Centre CLG

APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

West Cork Arts Centre CLG
INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 December 2022

	Notes	2022 €	2021 €
Income		686,265	656,323
Expenditure		<u>(700,880)</u>	<u>(658,838)</u>
Deficit before tax		(14,615)	(2,515)
Tax on deficit	6	-	-
Deficit for the financial year	14	<u><u>(14,615)</u></u>	<u><u>(2,515)</u></u>

West Cork Arts Centre CLG

BALANCE SHEET

as at 31 December 2022

	Notes	2022 €	2021 €
Fixed Assets			
Tangible assets	7	2,324,013	2,468,250
Current Assets			
Debtors	8	14,941	52,366
Cash at bank and in hand		221,488	175,922
		236,429	228,288
Creditors: amounts falling due within one year	9	(229,820)	(226,805)
Net Current Assets		6,609	1,483
Total Assets less Current Liabilities		2,330,622	2,469,733
amounts falling due after more than one year	10	(2,263,988)	(2,388,484)
Net Assets		66,634	81,249
Reserves			
Income and expenditure account		66,634	81,249
Members' Funds		66,634	81,249

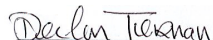
The financial statements have been prepared in accordance with the small companies' regime.

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) relating to small companies.

Approved by the board on 26 June 2023 and signed on its behalf by:



Aishling Roche
Director



Declan Tiernan
Director

West Cork Arts Centre CLG
CASH FLOW STATEMENT

for the financial year ended 31 December 2022

	2022 €	2021 €
Cash generated from operations		
Operating deficit	(14,615)	(2,515)
Reconciliation to cash generated from operations:		
Depreciation	145,838	149,736
Movement in debtors	37,425	(6,279)
Movement in creditors	3,672	68,345
Government Capital grants released	(124,496)	(170,058)
	<u>47,824</u>	<u>39,229</u>
Cash from other sources		
Government Capital grants	-	15,641
	<u>-</u>	<u>15,641</u>
Application of cash		
Purchase of fixed assets	(1,601)	(11,871)
	<u>(1,601)</u>	<u>(11,871)</u>
Net increase in cash	46,223	42,999
Cash at bank and in hand less overdrafts at beginning of financial year	175,265	132,266
	<u>175,265</u>	<u>132,266</u>
Cash at bank and in hand less overdrafts at end of financial year	<u>221,488</u>	<u>175,265</u>
Consisting of:		
Cash at bank and in hand	221,488	175,922
Overdrafts	-	(657)
	<u>221,488</u>	<u>175,265</u>

West Cork Arts Centre CLG

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. Summary of Significant Accounting Policies

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with generally accepted accounting principles in Ireland and Irish statute comprising the Companies Act 2014. They comply with the Financial Reporting Standard for Smaller Entities (effective January 2015) of the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Income

Income represents the total invoice value, including value added tax, of income made during the year and derives from the provision of goods and services falling within the company's ordinary activities. Turnover is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on dispatch of the goods.

Tangible assets and depreciation

Tangible assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Plant and machinery	-	15% Straight line
Fixtures, fittings and equipment	-	15% Straight line

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Taxation

The company has charitable status, CHY 10257. Thus the company is exempt from corporation tax.

Government Capital grants

Capital grants received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates. Revenue grants are credited to the Income and Expenditure Account when received.

2. Departure from Companies Act 2014 Presentation

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

3. Provisions Available for Audits of Small Entities

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

4. Operating deficit

	2022	2021
	€	€
Operating deficit is stated after charging/(crediting):		
Depreciation of tangible assets	145,838	149,736
Amortisation of Government Capital grants	(124,496)	(170,058)
	<u>21,342</u>	<u>(20,322)</u>

West Cork Arts Centre CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

5. Employees

The average monthly number of employees, including directors, during the financial year was 7, (2021 - 7).

	2022 Number	2021 Number
Salary band €0 to €10,000	2	2
Salary band €10,001 to €20,000	1	1
Salary band €20,001 to €30,000	-	1
Salary band €30,001 to €40,000	2	1
Salary band €40,001 to €50,000	1	1
Salary band €50,001 to €60,000	1	1
	<u>7</u>	<u>7</u>

6. Tax on deficit

	2022 €	2021 €
Analysis of charge in the financial year		
Current tax:		
Corporation tax	-	-
	<u>-</u>	<u>-</u>

The company has charitable status, thus no tax liability arises.

7. Tangible assets

	Land and buildings freehold €	Plant and machinery €	Fixtures, fittings and equipment €	Total €
Cost or Valuation				
At 1 January 2022	3,522,926	2,841	324,089	3,849,856
Additions	-	-	1,601	1,601
	<u>3,522,926</u>	<u>2,841</u>	<u>325,690</u>	<u>3,851,457</u>
At 31 December 2022	3,522,926	2,841	325,690	3,851,457
Depreciation				
At 1 January 2022	1,070,636	2,841	308,129	1,381,606
Charge for the financial year	140,917	-	4,921	145,838
	<u>1,211,553</u>	<u>2,841</u>	<u>313,050</u>	<u>1,527,444</u>
At 31 December 2022	1,211,553	2,841	313,050	1,527,444
Net book value				
At 31 December 2022	<u>2,311,373</u>	<u>-</u>	<u>12,640</u>	<u>2,324,013</u>
At 31 December 2021	<u>2,452,290</u>	<u>-</u>	<u>15,960</u>	<u>2,468,250</u>

An Chomhairle Ealaion has a registered debenture dated 9 January 1998 on the property known as Wolfe's Bakery for € 63,487 (IR€50,000).

Cork County Council has a registered charge dated 18 October 2010 over the property formally known a Wolfe's Bakery for €1,400,000.

The Minister for Tourism Culture and Sport has registered a charge over the land of the company dated 7 December 2010 for all monies and/or obligations which are, or at any time may become, due or owing to the security holder under an agreement between the Minister and West Cork Arts Centre Ltd.

West Cork Arts Centre CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

8. Debtors	2022	2021
	€	€
Trade debtors	<u>14,941</u>	<u>52,366</u>
9. Creditors	2022	2021
Amounts falling due within one year	€	€
Amounts owed to credit institutions	-	657
Trade creditors	40,414	19,455
Taxation	4,381	3,906
Other creditors	185,025	202,787
	<u>229,820</u>	<u>226,805</u>
10. Creditors	2022	2021
Amounts falling due after more than one year	€	€
Government Capital grants (Note 11)	<u>2,263,988</u>	<u>2,388,484</u>
11. GOVERNMENT CAPITAL GRANTS	2022	2021
	€	€
Capital grants received and receivable		
At 1 January 2022	3,567,680	3,552,039
Increase in financial year	-	15,641
	<u>3,567,680</u>	<u>3,567,680</u>
Amortisation		
At 1 January 2022	(1,179,196)	(1,009,138)
Amortised in financial year	(124,496)	(170,058)
	<u>(1,303,692)</u>	<u>(1,179,196)</u>
Net book value		
At 31 December 2022	<u>2,263,988</u>	<u>2,388,484</u>
At 1 January 2022	<u>2,388,484</u>	<u>2,542,901</u>

The main funding for the construction of the Arts Centre building was from the Department of Tourism, Culture, Arts, Gealtacht, Sport & Media (formerly Department of Arts, Sport & Tourism) who provided €1.606m towards this project, and Cork County Council who provided €1.506m towards the project. Other funding included in the capital grants were grants from other organisations, and donations from the people of West Cork.

West Cork Arts Centre CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

12. Grants and state funding

State Department	Grant Agency	Type of Funding	2022	2021
			€	€
Ministry for Housing Planning and Local Government	Cork County Council	Capital (Note 11)	124,496	170,058
Department of the Arts Heritage & the Gaeltacht	The Arts Council	Revenue (Appendix 1)	295,331	278,372
Department of Health	HSE S39 Grant	Revenue (Appendix 1)	47,000	25,000
Department of Health	HSE	Revenue (Appendix 1)	92,737	66,913
Department of Housing Planning & Local Government	Cork County Council	Revenue (Appendix 1)	42,380	53,500
Department of Education & Skills	Cork ETB	Revenue (Appendix 1)	16,500	18,273
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Revenue (appendix 1)	-	125
			618,444	612,241

13. Status

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding €1.

14. Income Statement

	2022	2021
	€	€
At 1 January 2022	81,249	83,764
Deficit for the financial year	(14,615)	(2,515)
At 31 December 2022	66,634	81,249

15. Directors' remuneration

None of the directors of the company receive emoluments.

16. Post-Balance Sheet Events

Since the year end, the Covid-19 pandemic has brought challenges to the economy. In this regard we draw your attention to the Directors Report.

17. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 26 June 2023.

WEST CORK ARTS CENTRE CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

NOT COVERED BY THE AUDITORS REPORT

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

West Cork Arts Centre CLG**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS****DETAILED INCOME AND EXPENDITURE ACCOUNT**

for the financial year ended 31 December 2022

	2022	2021
	€	€
Income		
Sales-artwork	13,231	21,199
Sales - catalogues	1,616	1,318
Sales alan Foley Academy	20,143	3,529
Sales - WCAC Youth theatre and other youth events	2,430	820
Arts council grants	295,331	278,372
HSE S39 Grant	47,000	25,000
Cork County Council grants	42,080	53,500
Other grants & sponsorship	4,453	3,990
Membership income	2,245	3,130
Arts for health HSE	92,737	66,913
Arts for Health ETB	16,500	18,273
Sales - Workshops & classes	5,871	1,850
Rent receivable - sales	15,560	8,128
Other income	2,572	243
Amortisation of government grants	124,496	170,058
	<u>686,265</u>	<u>656,323</u>
Expenditure		
Wages and salaries	190,095	183,048
Social welfare costs	22,485	19,721
Transport	6,434	1,100
Rent & rates	709	289
Insurance	9,793	8,879
Light and heat	19,398	13,136
Cleaning	2,495	2,770
Artists Fees	245,333	198,862
Repairs and maintenance	11,708	15,356
Printing, postage and stationery	2,786	1,329
Subscriptions, Research Materials	1,415	516
Advertising	18,221	9,487
Telephone	3,586	3,057
Computer costs	5,529	5,469
Motor & travel	4,621	2,830
Legal and professional	2,670	15,653
Bank charges	1,365	1,457
Income provision write-off	-	20,000
General expenses	56	4
Training	1,295	500
Auditor's remuneration	5,048	5,639
Depreciation	145,838	149,736
	<u>700,880</u>	<u>658,838</u>
Net deficit	<u>(14,615)</u>	<u>(2,515)</u>

Agency	Sponsoring Government Department	Grant Programme	Purpose of the Grant	Total Grant	Any amounts deferred or due at the period start	Amount received in the period	Grant Taken into Income in the period	Any amounts (deferred) or due at the period end	Term	Received year end	Grant Type	Restriction on use	Tax Clearance
1 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Annual Arts Centre Funding 2022	Core Costs Strategic Planning (franchise 1) 2021	260,000	(65,000)	195,000	260,000	0	Expires 31/12/2022	2021	Revenue	Core Costs & Programming	Y
2 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Capacity Building	Strategic Planning (franchise 2) 2022	17,956	(4,360)	1,996	1,944	(2,416)	Expires 31/12/2021	2021	Revenue	Capacity Building	Y
3 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Capacity Building	Written On Skin (franchise 2) 2022	1,996	0	1,996	1,996	0	Expires 31/12/2022	n/a	Revenue	Capacity Building	Y
4 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Dance Commission	Dance Commission 2022	2,600	0	2,600	2,600	0	Expires 31/12/2022	n/a	Revenue	Artist Commission fee	Y
5 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Energy Support	Heating and Elect.	3,500	0	3,500	3,500	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
6 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Touring	Systems Interference Michael O'Connell (franchise 2) 2022	24,640	0	24,640	21,291	(3,349)	Expires 31/12/2022	2022	Revenue	Programme costs	Y
7 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Musical Arts Commission	Musical Arts Commission	4,000	0	4,000	4,000	0	Expires 31/12/2022	2022	Revenue	Artist Commission fee	Y
8 Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Annual Arts Centre Funding 2023	Core Costs	260,000	0	91,000	0	(91,000)	Expires 31/12/2022	2022	Revenue	Programme costs	Y
9 Cork County Council	Department of Housing, Planning and Local Government	Arts Grant	Dance Residency 2022	2,000	0	2,000	2,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
10 Cork County Council	Department of Housing, Planning and Local Government	Arts Grant	Arts for Health	4,000	0	0	0	4,000	Expires 31/12/2022	n/a	Revenue	Programme costs	Y
11 Cork County Council	Department of Housing, Planning and Local Government	Arts Grant	Creative Places	1,250	0	1,250	1,250	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
12 Cork County Council	Department of Housing, Planning and Local Government	Arts Grants	Dance Residency 2021	2,000	2,000	2,000	0	0	Expires 31/12/2021	2022	Revenue	Dance Residency Programme	Y
13 Cork County Council	Department of Housing, Planning and Local Government	Creative Ireland	A/H Capacity Building	8,000	4,000	4,000	0	0	Expires 31/12/2021	2022	Revenue	A/H Capacity Building	Y
14 Cork County Council	Department of Housing, Planning and Local Government	LIPP2	Performance	900	900	900	0	0	Expires 31/12/2021	2022	Revenue	Performance	Y
15 Cork County Council	Department of Housing, Planning and Local Government	Municipal District Operation & Rural Development	Annual Grant 2021	38,600	38,600	38,600	0	0	Expires 31/12/2021	2022	Revenue	Support for Operational Costs & Programming	Y
16 Cork County Council	Department of Housing, Planning and Local Government	Municipal District Operation & Rural Development	Annual Grant 2022	34,830	0	30,000	34,830	4,830	Expires 31/12/2022	n/a	Revenue	Programme costs	Y
17 Cork County Council	Department of Education & Skills	Sponsorships	Culture Night	300	300	300	0	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
18 Cork Education and Training Board	Department of Education & Skills	Ed & Comm	Compassionate Culture	8,500	0	8,500	1,500	(7,000)	Expires 31/12/2022	2022	Revenue	Programme costs	Y
19 Cork Education and Training Board	Department of Education & Skills	Education & Community	A/H 2022	7,000	(7,000)	0	0	7,000	Expires 31/12/2022	2021	Revenue	Support for Arts Education	Y
20 Cork Education and Training Board	Department of Education & Skills	LCYP	Public Realm	8,000	0	8,000	8,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
21 Health Service Executive	Health Service Executive	Community Hospitals	A/H Community Hospital	5,500	0	5,500	5,500	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y

Agency	Sponsoring Government Department	Grant Programme	Purpose of the Grant	Total Grant	Any amounts deferred or due at the period start	Amount received in the period	Grant Taken into Income in the Period	Any amounts (deferred) or due at the period end	Term	Received year end	Grant Type	Restriction on use	Tax Clearance
Health Service Executive	Community Health, Cork Kerry Community Healthcare	Community Hospitals	AH Community Hospital	16,000	0	16,000	16,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Social Care, Cork Kerry Community Healthcare	General	Arts for Health	7,000	(7,000)	0	0	(7,000)	Expires 31/12/2022	2020	Revenue	Arts for Health Programme in Day Care	Y
Health Service Executive	Department of Health, West Cork Community Hospitals	General 06/03/2020	Arts for Health	20,000	(4,057)	0	4,057	0	Expires 31/12/2023	2020	Revenue	Arts for Health Programme	Y
Health Service Executive	Department of Health	Once Off 06/03/2020	Arts for Health	35,400	(33,540)	0	21,840	(12,000)	Expires 31/12/2023	2020	Revenue	Arts for Health Programme in residential care	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Once Off 15/01/2021	Arts for Health	20,000	(3,000)	0	3,000	0	Expires 31/12/2023	2021	Revenue	Arts for Health Programme - Day Care	Y
Health Service Executive	Health & Wellbeing	Once Off 17.12.21	Choir & Art at Ullinn	2,160	(2,160)	0	2,160	0	Expires 31/12/2023	2021	Revenue	Choir and Art Education Arts for Health Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Once Off 20/12/2019	Arts for Health	33,000	(33,000)	0	33,000	0	Expires 31/12/2023	2019	Revenue	Arts for Health Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Once Off social inclusion 20/12/2019	Family & Early Years Projects	20,000	(14,150)	0	0	(14,150)	Expires 31/12/2023	2019	Revenue	Carecity Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 35	AH Creative Careers	12,000	(12,000)	0	12,000	0	Expires 31/12/2022	2021	Revenue	To be used to help provide Arts for Health Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	AH Care Admin	25,000	0	25,000	25,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	AH NEW	12,000	0	12,000	0	(12,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	AH Community Work	7,000	0	7,000	7,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	TBC	7,000	0	7,000	0	(7,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Social Inclusion Once Off	AH Admin support	10,000	(10,000)	0	10,000	0	Expires 31/12/2022	2021	Revenue	To be used to help provide Arts for Health Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Wellbeing	Skibberten Choir	1,440	0	1,440	0	(1,440)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Wellbeing	Choir	480	0	480	480	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Social Inclusion Once Off	AH Additional Admin 2023	6,000	0	6,000	0	(6,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Social Inclusion Once Off	Salt & Pepper	6,000	0	6,000	0	(6,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Department of Housing, Planning and Local Government	Social Inclusion Once Off	Choir	10,000	0	10,000	0	(10,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Cork County Council & others	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Construction of the Arts Centre at Ullinn - Construction of Ullinn Stream D Culture Capital Scheme 2019-2021	Construction of Ullinn	3,552,039	(2,379,484)	0	123,871	(2,249,613)	Expires 31/12/2021	n/a	Capital	Arts for Health Programme	Y
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Windows	Windows	10,000	(9,359)	0	400	(8,959)	Expires 31/12/2021	2021	Capital	Scalpers Programme artist contribution	Y
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Cultural Capital Scheme	PV Panels	5,641	(5,641)	0	225	(5,415)	Expires 31/12/2021	2021	Capital	Replace windows in dance space (Cove)	Y

Agency:	Sponsoring Government Department:	Grant Programme:	Purpose of the Grant:	Total Grant:	Any amounts deferred or due at the period start	Amount received in the period	Grant Taken into Income in the Period	Any amounts (deferred) or due at the period end	Term:	Received year end	Grant Type	Restriction on use	Tax Clearance
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Annual Arts Centre Funding 2022	Core Costs (franchise 1)	250,000	(65,000)	195,000	250,000	0	Expires 31/12/2022	2021	Revenue	Core Costs & Programming	Y
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Capacity Building	Strategic Planning 2021	17,966	(4,360)	1,944	1,944	(2,416)	Expires 31/12/2021	2021	Revenue	Capacity Building	Y
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Capacity Building	Strategic Planning 2022	1,996	0	1,996	1,996	0	Expires 31/12/2022	n/a	Revenue	Capacity Building	Y
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Dance Commission	Written On Start (franchise 2)	2,600	0	2,600	2,600	0	Expires 31/12/2022	n/a	Revenue	Artist commission fee	Y
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Energy Support	Heating and Elect.	3,500	0	3,500	3,500	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Touring	Systems Interference Michael O'Connell (franchise 2)	24,640	0	24,640	21,291	(3,349)	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Visual Arts Commission		4,000	0	4,000	4,000	0	Expires 31/12/2022	2022	Revenue	Artist Commission fee	Y
Arts Council	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Annual Arts Centre Funding 2023	Core Costs	280,000	0	91,000	0	(91,000)	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Cork County Council	Department of Housing Planning and Local Government	Arts Grant	Dance Residency 2022	2,000	0	2,000	2,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Cork County Council	Department of Housing Planning and Local Government	Arts Grant	Arts for Health	4,000	0	0	4,000	4,000	Expires 31/12/2022	n/a	Revenue	Programme costs	Y
Cork County Council	Department of Housing Planning and Local Government	Arts Grant	Creative Places	1,250	0	1,250	1,250	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Cork County Council	Department of Housing Planning and Local Government	Arts Grants	Dance Residency 2021	2,000	2,000	2,000	0	0	Expires 31/12/2021	2022	Revenue	Dance Residency Programme	Y
Cork County Council	Department of Housing Planning and Local Government	Creative Ireland	AH Capacity Building	8,000	4,000	4,000	0	0	Expires 31/12/2021	2022	Revenue	AH Capacity Building	Y
Cork County Council	Department of Housing Planning and Local Government	L1PP2	Performance	900	900	900	0	0	Expires 31/12/2021	2022	Revenue	Performance Support for	Y
Cork County Council	Department of Housing Planning and Local Government	Municipal District Operation & Rural Development	Annual Grant 2021	38,600	38,600	38,600	0	0	Expires 31/12/2021	2022	Revenue	Operational Costs & Programming	Y
Cork County Council	Department of Housing Planning and Local Government	Municipal District Operation & Rural Development	Annual Grant 2022	34,830	0	30,000	54,830	4,830	Expires 31/12/2022	n/a	Revenue	Programme costs	Y
Cork County Council	Department of Housing Planning and Local Government	Sponsorships	Culture Night	300	0	300	300	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Cork Education and Training Board	Department of Education & Skills	Ed & Comm	Compassionate Culture	8,500	0	8,500	1,500	(7,000)	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Cork Education and Training Board	Department of Education & Skills	Education & Community	AH 2022	7,000	(7,000)	0	7,000	0	Expires 31/12/2022	2021	Revenue	Support for Arts Education	Y
Cork Education and Training Board	Department of Education & Skills	L1CYP	Public Realm	8,000	0	8,000	8,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y

Agency	Sponsoring Government Department	Grant Programme	Purpose of the Grant	Total Grant	Any amounts deferred or due at the period start	Amount received in the period	Grant Taken into Income in the Period	Any amounts (deferred) or due at the end	Term	Received year end	Grant Type	Restriction on use	Tax Clearance
Health Service Executive	Bantry General Hospital	Community Hospitals	AH Community Hospital	5,500	0	5,500	5,500	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Community Hospitals	AH Community Hospital	16,000	0	16,000	16,000	0	Expires 31/12/2022	2022	Revenue	Programme costs: Arts for Health	Y
Health Service Executive	Social Care, Cork Kerry Community Healthcare	General	Arts for Health	7,000	(7,000)	0	0	(7,000)	Expires 31/12/2022	2020	Revenue	Programmes in Day Care	Y
Health Service Executive	Department of Health, West Cork Community Hospitals	General 06/03/2020	Arts for Health	20,000	(4,057)	0	4,057	0	Expires 31/12/2023	2020	Revenue	Arts for Health Programmes	Y
Health Service Executive	Department of Health	Once Off 06/03/2020	Arts for Health	36,400	(33,540)	0	21,540	(12,000)	Expires 31/12/2023	2020	Revenue	Programmes in residential care	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Once Off 15/01/2021	Arts for Health	20,000	(3,000)	0	3,000	0	Expires 31/12/2023	2021	Revenue	Programmes - Day Care	Y
Health Service Executive	Health & Wellbeing Community Healthcare	Once Off 17.12.21	Choir & Art at Ullinn	2,160	(2,160)	0	2,160	0	Expires 31/12/2023	2021	Revenue	Choir and Art Education	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Once Off 20/12/2019	Arts for Health	33,000	(33,000)	0	33,000	0	Expires 31/12/2023	2019	Revenue	Arts for Health Programmes	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Once Off social inclusion 20/12/2019	Family & Early Years Projects	20,000	(14,150)	0	0	(14,150)	Expires 31/12/2023	2019	Revenue	Custody Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	AH Creative Carers	12,000	(12,000)	0	12,000	0	Expires 31/12/2022	2021	Revenue	To be used to help provide Arts for Health Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	AH Core Admin	25,000	0	25,000	25,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	AH NEW	12,000	0	12,000	0	(12,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	AH Community Work	7,000	0	7,000	7,000	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Section 39	TBC	7,000	0	7,000	0	(7,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Social Inclusion Once Off	AH Admin support	10,000	(10,000)	0	10,000	0	Expires 31/12/2022	2021	Revenue	To be used to help provide Arts for Health Programme	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Wellbeing	Skipperen Choir	1,440	0	1,440	0	(1,440)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Wellbeing	Choir	480	0	480	480	0	Expires 31/12/2022	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Social Inclusion Once Off	AH Additional Admin 2023	6,000	0	6,000	0	(6,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Community Work, Cork Kerry Community Healthcare	Social Inclusion Once Off	Salt & Pepper	6,000	0	6,000	0	(6,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Health Service Executive	Department of Housing, Planning and Local Government	Social Inclusion Once Off	Choir	10,000	0	10,000	0	(10,000)	Expires 31/12/2023	2022	Revenue	Programme costs	Y
Cork County Council & others	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Construction of the Arts Centre at Ullinn	Construction of Ullinn	3,552,039	(2,973,484)	0	123,871	(2,249,613)	Expires 31/12/2021	n/a	Capital	Programme costs: Arts for Health	Y
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Stream D Culture Capital Scheme 2019-2021	Windows	10,000	(9,369)	0	400	(9,369)	Expires 31/12/2021	2021	Capital	Bealaine Programme artists contribution	Y
Arts, Gaeltacht, Sport and Media	Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media	Cultural Capital Scheme	PV Panels	5,641	(5,641)	0	226	(5,415)	Expires 31/12/2021	2021	Capital	Replace windows in dance space (Covid)	Y