

Annual Report Tuarascáil Bhliantúil 2022



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Haunted by Tara Flynn, *THISISPOPBABY*.
Photographer: Ruth Medjber.
Haunted by Tara Flynn, *THISISPOPBABY*.
Grianghrafadóir: Ruth Medjber





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 2022.

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 2022.

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Chair's Statement

Ráiteas na Chathaoirligh

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This is the third full-calendar year introduction that I have written as Chair of the Arts Council. Like the experience in 2020 and in 2021, the Covid-19 crisis was the defining feature of 2022. The year opened with the country under a strict lockdown, and in-person activity severely limited. Thankfully, however, 2022 ended with the pandemic as an increasingly distant part of our daily lives.

There was a gradual return to in-person events after the final round of restrictions were lifted in the early months of 2022. I spoke at Draíocht in Blanchardstown at the opening in March of an exhibition involving 35 graduate visual artists from 2019 to 2021. The work of these artists had received less attention due to the Covid-19 restrictions. There was a genuine 'buzz' as their family and friends gathered in celebration. The exhibition was the first in-person gallery opening at Draíocht in two years; a reality for arts venues across the country.

When I spoke at the opening of the West Cork Chamber Music Festival in June there was increasing confidence that the pandemic's potency was lessening. Being in Bantry House for the opening night concert, and hearing the enthusiastic audience reaction, was in many ways further confirmation that arts activity was returning. Yet, just as the sector was the first impacted in March 2020, it was one of the last to fully recover. There were still Covid-19-related disruptions to performances throughout 2022, and it took time for audience numbers to fully recover.

It is appropriate at this juncture to acknowledge the tremendous resilience of artists, arts workers and arts organisations through the crisis. Across the country in 2020, 2021 and into 2022, the sector responded brilliantly. Art happened, online and in-person, irrespective of whatever lockdown rules were in place. I have huge admiration for the commitment, resourcefulness and creativity demonstrated, time and time again, over those difficult years.

The majority of my time as Council Chair will ultimately have been during the Covid-19 crisis. At the outset of the crisis the priority of the Council was to protect jobs and

Seo an tríú réamhrá bliana iomlána féilire atá scríofa agam mar Chathaoirleach na Comhairle Ealaíon. Cosúil le 2020 agus 2021, ba é géarchéim Covid-19 an ghné ba mhó a shainigh 2022. Cuireadh tús leis an mbliain agus an tír faoi dhianghlasáil dhocht, agus bhí an-srian le gníomhartha ar an láthair. Buíochas le Dia, áfach, gur i bhfad ónar saolta laethúla a bhí an phaindéim agus deireadh 2022 buailte linn.

De réir a chéile, fillleadh ar imeachtaí ar an láthair, i ndiaidh don Rialtas deireadh a chur leis an mbabhta deireanach srianta go luath in 2022. Labhair mé in Draíocht i mBaile Bhlainséir ag oscailt taispeántais i mí an Mhárta. Bhain an taispeántas le 35 amharc-ealaíontóir a raibh céim faighte acu ó 2019 go 2021. Bhí níos lú airde faighte ag obair na n-ealaíontóirí seo mar thoradh ar shrianta Covid-19. Bhí spleodar ann agus a dteaghlach agus a gcairde bailithe le chéile le ceiliúradh. Ba é an taispeántas seo an chéad oscailt dánlainne ar an láthair in Draíocht le dhá bhliain anuas; rud a bhí fíor i gcás ionaid ealaíon ar fud na tíre.

Nuair a labhair mé ag oscailt Fhéile Cheoil Aireagail Iarthar Chorcaí i mí an Mheithimh, bhí níos mó cinnteachta ann go raibh tionchar na paindéime ag dul i laghad. Agus muid in Bantry House do cheolchoirm na hoíche oscailte, ag éisteacht le freagairt fonnmhar an lucht féachana, ba dhearbhu breise in go leor bealaí é seo go raibh gníomhaíochtaí ealaíon ag fillleadh. Ach, díreach mar a tharla i mí an Mhárta 2020, nuair a bhí sí ar an gcéad earnáil a raibh tionchar ag an bpaindéim uirthi, bhí sí ar cheann de na hearnálacha deireanacha le teacht chuici féin. Cuireadh isteach ar léirithe mar gheall ar Covid-19 fós le linn 2022, agus ghlac sé tamall ar líon an lucht féachana teacht chuige féin.

Tá sé feiliúnach ag an bpointe seo aitheantas a tabhairt do theacht aniar ealaíontóirí, oibríthe ealaíon agus eagraíochtaí ealaíon le linn na géarchéime. Thug an earnáil an-fhreagra ar fud na tíre in 2020, 2021 agus go luath in 2022. Tharla ealaíon, ar líne agus ar an láthair, beag beann ar cibé rialacha dianghlasála a bhí i bhfeidhm. Tá an-mheas agam ar an tiomantas, acmhainneacht agus cruthaitheacht a léiríodh, arís is arís eile, thar na blianta deacra sin.

I ndeireadh na dála, chaith mé formhór mo chuid ama mar Chathaoirleach na Comhairle le linn ghéarchéim Covid-19.



↑ Culture Night Launch 2022. Photographer: Maxwell Photography. Seoladh Oíche Chultúir 2022. Grianghrafadóir: Maxwell Photography.

livelihoods, and to ensure no organisation failed. I take great satisfaction in knowing that priority was met.

Securing a decisive increase in the Council's budget was a personal priority when I was appointed Chair in June 2019. Tremendous progress has been achieved. Total annual funding increased by 73% between 2019 and 2022 – from €75m to €130m. The Council's ask of government in 2022 was to go higher – to €150m – but maintaining the historic level of €130m was still a great achievement.

This increased budget has allowed the Council to invest in individual artists and arts organisations – the budget in this area increased from €57m in 2019 to €109m in 2022. Funding decisions continued to be determined by the two central priorities of the current strategy, *Making Great Art Work*, namely, the role of the artist, and public engagement with the arts.

Some 92% of the Council's budget in 2022 directly supported artists and the public. There remained a key focus on supports for individual artists – between 2020 and 2022 over €42m was invested in bursaries. This funding in tandem with the Council's hugely successful Agility Award scheme, and new government's Basic Income pilot programme, has significantly strengthened the support

Ag tús na géarchéime ba é príomhspríoc na Comhairle poist agus slite beatha a chosaint, agus a chinntiú nár theip ar eagraíocht ar bith. Is údar mór sásaimh dom é gur baineadh an phríomhspríoc sin amach.

Ba phríomhaidhm phearsanta domsa nuair a ceapadh mar Chathaoirleach mé i mí an Mheithimh 2019 é méadú cinniúnach a fháil ar bhuiséad na Comhairle. Tá dul chun cinn ollmhór déanta. Idir na blianta 2019 agus 2022 tháinig méadú 73% – ó €75 milliún go dtí €130 milliún – ar an maoiniú bliantúil iomlán. Lorg an Chomhairle níos mó ón Rialtas sa bhliain 2022 – suas le €150 milliún – agus is gaisce den scoth é an leibhéal stairiúil de €130m a choimeád fós féin.

Mar gheall ar an mbuiséad níos mó seo, bhí an Chomhairle ábalta infheistiú a dhéanamh in ealaíontóirí agus eagraíochtaí ealaíon aonair – mhéadaigh an buiséad sa réimse seo ó €57m in 2019 go €109m in 2022. Leanadh ar aghaidh ag cinneadh cinntí maoinithe de réir dhá phríomhthosaíocht de chuid na straitéise reatha, Saothar Ealaíne Iontach a Tháirgeadh, is é sin, ról an ealaíontóra agus rannpháirtíocht an phobail leis na healaíona.

Thacaigh 92% de bhuiséad na Comhairle go díreach le healaíontóirí agus leis an bpobal in 2022. Bhí príomhbhéim ann fós ar thacaíochtaí d'ealaíontóirí aonair – idir 2020 agus

available to help artists sustain and develop their careers. There have also been sizable increases in the budgets for touring and festivals, strategically funded organisations, regional arts centres and development projects like Creative Schools, Creative Places and Culture Night.

Despite the challenges of the Covid-19 crisis, the Council never lost sight of its strategic direction. One of the final in-person events I attended before the pandemic took hold was speaking at the publication of the *Pay the Artist* document – a policy with a hugely important message about fair pay for work done. Several other new policies were published in 2022 including on dance, architecture, digital arts, and a commitment to regional development and regional access to the arts in a new spatial policy.

These policies – alongside the Council's continuing commitment to Equality, Diversity and Inclusion – help to provide access to the arts across the county irrespective of gender, sexual orientation, family status, race, disability, membership of the traveller community or socio-economic background. In addition, children and young people have remained a priority. During 2022, the increased Council budget allowed an expansion of the Creative Schools project, which now reaches over 800 schools.

I took great personal satisfaction in late 2022 with publication of *Advancing Dance, 2022-2025*, which will increase capacity in the dance sector, and expand opportunities for audiences and artists across Ireland to engage with dance.

The new policy has committed the Council to establish an all-island professional dance company, which will take its place alongside other national companies in areas such as theatre and opera. There is commendable excitement in a new independent large-scale, year-round dance company committed to commissioning, delivering dance productions across all scales, employing professional dancers, and aligning dance with other artforms.

Dance was not among the art forms included in the first Arts Act in 1951. The legislation that established the Arts Council defined the arts as, 'painting, sculpture, architecture, music, drama, literature, design in industry and the fine arts and applied arts generally.' A great deal has changed since the first meeting of the Arts Council in January 1952 (in December 2022, I chaired the 772nd Board meeting). Seventy years on, in 2022, there was an opportunity to take stock of progress achieved, and to consider areas where more work still needs to be done.

An important point to recognise is how the role of the

2022 rinneadh breis is €42m a infheistiú i sparánachtaí. Tá an maoiniú seo, in éineacht le scéim Dhámhachtain Lúfaireachta na Comhairle, a bhfuil ag éirí go fíormhaith léi, agus scéim phíolótach Ioncam Bunúsach an Rialtais, i ndiaidh neartú a dhéanamh ar na tacaíochtaí atá ar fáil chun cabhrú le healaíontóirí a gcuid gairmeacha a choimeád ag imeacht agus forbairt a dhéanamh orthu. Tá méaduithe suntasacha i ndiaidh teacht ar na buiséid do chamchuariteanna agus d'fhéilte, d'eagraíochtaí a dhéantar a mhaoiniú go straitéiseach, d'ionaid ealaíon réigiúnacha, agus do thionscadail forbartha cosúil le Scoileanna Ildánacha, Áiteanna Ildánacha agus Oíche Chultúir.

D'ainneoin dhúshlán ghéarchéim Covid-19, ní dhearna an Chomhairle dearmad riamh ar a treo straitéiseach. I measc ceann de na himeachtaí ar an láthair deireanacha ar fhreastail mé air sular tháinig an phaindeim bhí caint a thug mé uaim ag seoladh Luach Saothair don Ealaíontóir – beartas ina raibh teachtaireacht thar a bheith tábhachtach maidir le pá cothrom d'obair a rinneadh. Foilsíodh roinnt beartas eile sa bhliain 2022, ina measc sin, beartas nua spáis inar luadh damhsa, ailtireacht, na healaíona digiteacha, agus tiomantas d'fhorbairt agus rochtain réigiúnach ar na healaíona.

Cabhraíonn na beartais seo – in éineacht le tiomantas leantach na Comhairle maidir le Comhionannas, Éagsúlacht agus Ionchuisitheacht – le rochtain ar na healaíona a chur ar fáil ar fud na tíre, beag beann ar inscne, claonadh gnéis, stádas teaghlaigh, cine, míchumas, más duine den Lucht Siúil thú, nó cúlra socheacnamaíoch. Anuas air sin, is tosaíocht iad fós leanaí agus daoine óga. Le linn 2022, mar gheall ar bhuiséad méadaithe na Comhairle, bhíothas in ann tionscadal na Scoileanna Ildánacha a fhorbairt tuilleadh agus fhreastalaíonn sé ar bhreis is 800 scoil anois.

B'údar mór sásaimh domsa go pearsanta i dtreo dheireadh 2022 é foilsiú Rince Chun Cinn, 2022-2025, a mhéadóidh acmhainn in earnáil an damhsa agus a fhorbróidh deiseanna do luchtanna féachana agus ealaíontóirí ar fud na hÉireann bheith rannpháirteach i ndamhsa.

Cuireann an beartas nua ceangal ar an gComhairle compántas damhsa gairmiúil uile-oileáin a bhunú, a mbeidh áit aige taobh le compántais náisiúnta eile i réimsí ar nós na hamharclannaíochta agus na ceoldrámaíochta. Tá sceitimíní atá le moladh i gceist le compántas damhsa nua neamhspleách ar scála mór a shaothraíonn i gcaitheamh na bliana ar fad a bhunú atá tiomanta i dtreo coimisiúnaithe, léirithe damhsa ar gach scála a sholáthar, rinceoirí a fhóstu, chomh maith le camchuariteanna náisiúnta, thuaidh/theas agus idirnáisiúnta a dhéanamh, agus damhsa agus foirmeacha ealaíne eile a ailíniú.

Ní raibh an damhsa i measc na bhfoirmeacha ealaíne a cuireadh

Arts Council has changed over the last seventy years. The Council is now the development agency of the arts. We should not lose sight of the importance of having an independent agency like the Arts Council – that has an arms-length relationship from government; an agency that makes funding and policy decisions based on a clear strategy for the sector, decisions that are accountable and transparency. Over my time as Chair of the Council, I have become more confirmed about the importance of this framework.

I should mention two notable successes in 2022. Irish National Opera, in partnership with the Irish Baroque Orchestra, took their production of *Bajazet* to the Royal Opera House in London, and later received a prestigious *Oliver* award. Niamh O'Malley's elegant work represented Ireland with considerable distinction at the Visual Arts Biennale in Venice. There was huge warmth and goodwill towards Niamh O'Malley in Irish Pavilion at the opening in April 2022. Her exhibition *Gather* was seen by over 800,000 people in Venice and received great critical acclaim (before returning to Ireland in 2023).

There were also times of sadness in 2022. Among those who passed away were: Brian O'Doherty (Visual Arts); Dervla Murphy (writer); Dennis Cahill (musician); Maurice Desmond (visual arts); Cliodhna Cussen (visual arts); Noel Duggan (musician); Derek Chapman (performer); Niall McDevitt (writer); Michael O'Sullivan (visual arts); Mick Moloney (musician); Michael O'Brien (publisher); Pauline Bewick (visual arts); and Tom Duffy (Circus).

Having started the journey out of the Covid-19 crisis in 2022, unfortunately the terrible Russian invasion of Ukraine caused an energy price shock and led to a cost-of-living crisis. Writing this 'Introduction' from the vantage point of early summer in 2023, the ramifications are still being felt across our society including in the arts. A separate challenge remains the acute difficulty in securing adequate workspaces for artists. The Arts Council submitted an ambitious plan to government, and while progress on that plan has been slower than I would have liked, the Council also activated other projects in 2022 including a nascent partnership with Dublin Port.

As Chair of the Council, I was involved in securing Shared Ireland funding from the Department of the Taoiseach for a number of capital projects. Increasingly, not having independent access to even a relatively small capital budget is a weakness for the Council, and something that may need wider reflection.

san áireamh sa chéad Acht Ealaíon in 1951. Ba é an míniú a bhí ar na healaíona roimhe seo sa reachtaíocht lenar bunaíodh an Chomhairle Ealaíon, 'péintéireacht, snoíodóireacht, ailtireacht, ceol, drámaíocht, litríocht, dearthóireacht tionscail agus na mín-ealaíona agus na healaíona feidhmeacha i gcoitinne'. Tá an-chuid athraithe ó bhí na chéad chruinnithe den Chomhairle Ealaíon ar siúl in Eanáir 1952 (i mí na Nollag 2022, rinne mé cathaoirleacht ar an 772ú cruinniú Boird). Seachtó bliain ina dhiaidh, sa bhliain 2022, bhí deis ann machnamh a dhéanamh ar an dul chun cinn atá déanta, agus machnamh a dhéanamh freisin ar na réimsí ina bhfuil níos mó oibre le déanamh fós.

Pointe tábhachtach is gá a aithint ná an chaoi a bhfuil ról na Comhairle Ealaíon athraithe le seachtó bliain anuas. Is gníomhaireacht forbartha na n-ealaíon anois í an Chomhairle. Níor chóir dúinn dearmad a dhéanamh ar an tábhacht a bhaineann le gníomhaireacht neamhspleách ar nós na Comhairle Ealaíon a bheith againn – gníomhaireacht nach bhfuil dlúthbhaint aici leis an Rialtas agus a dhéanann cinntí maoinithe agus beartas bunaithe ar straitéis shoiléir don earnáil, cinntí atá freagrach agus trédhearcach. Le linn mo thréimhse i ról mar Chathaoirleach na Comhairle, tá mé níos cinnte ná riamh maidir le tábhacht an chreata seo.

Ba cheart dom dhá bhuaicphointe mór le rá ón mbliain 2022 a lua. Thug Compántas Náisiúnta Ceoldrámaíochta Éireann, i gcomhar le Ceolfhoireann Bharócach na hÉireann, a léiriú de *Bajazet* go dtí an Royal Opera House i Londain, agus bronnadh dámhachtain mór le rá *Oliver* orthu tamall ina dhiaidh sin. Rinne obair shnasta Niamh O'Malley ionadaíocht ar son na hÉireann le galántacht mór le rá ag Biennale na nAmharc-Ealaíon sa Veinéis. Bhí an-suáilceas agus dea-mhéin i leith Niamh O'Malley i bPaillíun na hÉireann ag an seoladh i mí Aibreáin 2022. Chonaic breis is 800,000 duine a taispeántas. *Gather*, sa Veinéis agus fuair sé ardmholadh (sular fhill sé ar Éirinn sa bhliain 2023).

Bhí tréimhsí brónacha sa bhliain 2022 freisin. I measc na ndaoine a cailleadh iad bhí: Brian O'Doherty (Amharc-ealaíona); Dervla Murphy (scríbhneoir); Dennis Cahill (ceoltóir); Maurice Desmond (amharc-ealaíona); Cliodhna Cussen (amharc-ealaíona); Noel Duggan (ceoltóir); Derek Chapman (taibheoir); Niall McDevitt (scríbhneoir); Michael O'Sullivan (amharc-ealaíona); Mick Moloney (ceoltóir); Michael O'Brien (foilsitheoir); Pauline Bewick (amharc-ealaíona); and Tom Duffy (sorcas).

Agus muid ag déanamh ár mbealaigh amach as géarchéim Covid-19 sa bhliain 2022, ar an drochuair, bhí suaite praghsanna fuinnimh a raibh géarchéim costais maireachtála mar thoradh uirthi ann mar gheall ar ionradh déistíneach na Rúise ar an Úcráin. Agus an 'Réamhrá' seo á scríobh amach go luath i samhradh 2023, tá na hiarmhairtí le brath fós sa tsochaí, agus

Being Chair of Board of the Arts Council is a great privilege and a huge responsibility. There are many special moments including in November 2022 at Áras an Uachtaráin to confer the Laureate for Irish Fiction medal on Colm Tóibín and later the appointment of Paul Muldoon as Ireland Professor of Poetry. In generously receiving these two distinguished writers, President Michael D. Higgins once more displayed his genuine love of the arts.

Throughout my tenure as Council Chair I have frequently returned to President Higgins's wise words about the wider value of spending public money on the arts: "You should be investing in the arts at a time of non-growth if you were to prevent racism, if you were to prevent marginalisation, and also, if you were to avoid the double dividend of losing on citizenship twice over: you lost because you hadn't a job, and then you lost participation and so on."

With the 2021 funding of €130m maintained in 2022, this historic budget for the Arts Council continued to allow real investment in the arts, and to facilitate prioritisation of supports for individual artists as well as the wider arts infrastructure. All of this work will hopefully help in making a significant and lasting impact that benefits both artists and audiences.



Professor Kevin Rafter
Chair
June 2023

sna healaíona freisin. Is dúshlán faoi leith é an deacracht a bhaineann le spásanna cuí oibre a aimsiú d'ealaíontóirí. Leag an Chomhairle Ealaíon plean uailmhianach isteach chuig an Rialtas, agus cé go bhfuil an dul chun cinn ar an bplean sin níos moille ná ba mhaith liom, chuir an Chomhairle tús le tionscadail eile in 2022, comhpháirtíocht nuaghinte le Calafort Bhaile Átha Cliath ina measc sin.

Sa ról seo mar Chathaoirleach ar an gComhairle, bhí mé páirteach i maoiniú Oileán Comhroinnte a fháil ó Roinn an Taoisigh do roinnt tionscadail chaipitil. De réir a chéile, is laige don Chomhairle é gan rochtain neamhspleách a bheith aici ar bhuiséad caipitil atá cuibheasach beag fiú, agus is gá machnamh a dhéanamh air sin.

Is mór an phribhléid agus an fhreagracht é bheith i mo Chathaoirleach ar Bhord na Comhairle Ealaíon. Is iomaí imeacht speisialta a bhí ann, lena n-áirítear fáiltiú in Áras an Uachtaráin i mí na Samhna 2022 le bonn Laureate i gcomhair Ficsean Éireannach a bhronnadh ar Cholm Tóibín agus ina dhiaidh sin, ceapadh Paul Muldoon mar Ollamh Éigse Éireann. Chuir an tUachtarán Micheál D. Ó hUiginn fearadh na fáilte roimh an mbeirt scríbhneoirí mór le rá seo, agus léirigh sé ar an gcaoi sin arís an grá atá aige do na healaíona.

Le linn mo thréimhse mar Chathaoirleach Boird, d'fhill mé ar fhocail chríonna Uachtaráin Uí Uiginn maidir leis an luach níos leithne a bhaineann le hairgead poiblí a chaitheamh ar na healaíona: "Ba cheart duit infheistiú a dhéanamh sna healaíona nuair nach mbíonn fás ag tarlú má tá sé i gceist agat cosc a chur ar chiníochas, má tá sé i gceist agat bac a chur roimh imeallú, agus chomh maith leis sin, má tá sé i gceist agat an díbhinn dhúbailte a bhainfeadh le saoránacht a chailleadh faoi dhó a sheachaint: chaill tú mar gheall nach raibh post agat, agus ansin chaill tú rannpháirtíocht agus mar sin a leanas."

Agus maoiniú €130m 2021 faighte arís sa bhliain 2022, lean an buiséad stairiúil seo de chuid na Comhairle Ealaíon ar aghaidh ag éascú fíor-infheistiú sna healaíona, agus ag cruthú deiseanna maidir le tús áite a thabhairt do thacaíochtaí d'ealaíontóirí aonair agus don infreastruchtúr ealaíon i gcoitinne freisin. Le cúnamh Dé cabhróidh an obair seo ar fad cinntiú go mbeidh tionchar suntasach a mhaireann agus a théann chun tairbhe na n-ealaíontóirí agus an lucht féachana araon le brath.



An tOll. Kevin Rafter
Cathaoirleach
Meitheamh 2023

Irish Baroque Orchestra. Cambridge June 2022, guest director Bojan Cacic. Photographer: Andrew Wilkinson. Ceolfhoireann Bharócach na hÉireann. Cambridge June 2022, guest director Bojan Cacic. Grianghrafadóir: Andrew Wilkinson





Director's Statement Ráiteas na Stiúrthóir

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Against the backdrop of the most challenging time ever faced by the arts sector, one of the rare pleasures of the last few years has been the sense of a unified community, sure of its place in Irish society. Artists and all who work with them collaborated imaginatively and generously to make and place their work in front of audiences – in doing so, particularly enduring connections have been made. We've all come through a few bewildering years where many forms of expression were unavailable to us, our social contacts were rationed and we were denied the consolations of congregation. In this recent past, the choreography of our lives was brutally constrained and in every part of the country, the arts continue to entice us back out and help us feel more human.

This overwhelming groundswell of high-quality arts activity is serving to copper fasten the place of the arts in the heart of the nation.

Throughout 2022, the Arts Council marked 70 years since its very first meeting. A programme of events was delivered which reflected on those first seventy years, celebrated today's artists, and provided space to consider the various challenges and opportunities ahead. The Arts Council continues to expand and develop arts audiences with significant partnership and investment in local authority arts offices and arts centres, festivals, the establishment of Creative Schools to nurture young creators, and now the stewardship of Culture Night since 2020. The Arts Council Collection, established in 1962, aims to support working artists and to enable the public to engage with these works of art through exhibitions. It now holds over 1,200 works.

As part of the 70th anniversary, a series of essays was commissioned which reflected on various aspects of the arts in Ireland. Artists in residence (at the time) at Galway Arts Centre, Beulah Ezeugo and Joselle Ntumba were amongst those commissioned for this series. In their piece,

I gcomhthéacs ceann de na tréimhsí is dúshlánaí ar thug earnáil na n-ealaíon aghaidh uirthi riamh, bhí an tuiscint gur pobal aontaithe muid a bhfuil muinín aige as a áit i sochaí na hÉireann ar cheann de na pléisiúir fhánacha a bhí againn le blianta beaga anuas. Rinne ealaíontóirí agus an dream ar fad a n-oibríonn leo comhoibriú go cruthaitheach agus go flaitiúil chun a saothar a dhéanamh agus a chur os comhair lucht féachana – ach seo a dhéanamh, rinneadh naisc thar a bheith seasmhach. Táimid i ndiaidh teacht trí roinnt blianta mearbhlacla, blianta nach raibh go leor foirmeacha léirithe ar fáil dúinn, a raibh srian lenár dteagmhálacha sóisialta, agus inar séanadh sólas an chomhthionóil orainn. Le tamall anuas, cuireadh srian as cuimse ar ár saolta agus ar fud na tíre lean na healaíona orthu dár mealladh amach arís agus cabhrú linn braistint níos daonna arís.

Tá áit na n-ealaíon i gcroí an náisiúin á daingniú ag an ngníomhaíocht ealaíon ar ardchaighdeán seo.

In 2022, bhí 70 bliain caite ann ó bhí an chéad chruinniú riamh ag an gComhairle Ealaíon. Seachadadh clár imeachtaí inar cuimhníodh ar an seachtó bliain sin, a rinne ealaíontóirí an lae inniu a cheiliúradh, agus a chuir spás ar fáil le machnamh a dhéanamh ar na dúshláin agus deiseanna éagsúla amach romhainn. Leanann an Chomhairle Ealaíon ar aghaidh ag leathnú agus ag forbairt lucht féachana le haghaidh na n-ealaíon le comhpháirtíocht agus infheistíocht shuntasach in oifigí ealaíon na n-údarás áitiúil na n-údarás áitiúil agus in ionaid agus féilte ealaíon, i mbunú na Scoileanna Ildánacha chun ealaíontóirí óga a chothú agus anois i maoirseacht Oíche Chultúir ó 2020. Tá sé mar aidhm ag Baillíochán na Comhairle Ealaíon, a bunaíodh in 1962, tacú le healaíontóirí ar an láthair agus cur ar chumas an phobail suim a chur sna saothair ealaíne seo trí thaispeántais a chur ar siúl. Tá os cionn 1,200 saothar sa bhailíochán anois.

Mar chuid den chomóradh seachtó bliain, rinneadh sraith aistí a



↑ Arts Council. *Places Matter*.
An Chomhairle Ealaíon. *Places Matter*.

they wrote 'we are world weavers, collectively mapping the worlds from which we came'. This makes for a fitting clarion call for the ongoing work that the Arts Council is delivering in the area of Equality, Diversity and Inclusion. While recent research data show improvement in the range of artists supported, we're aware that much more needs to be achieved to ensure that the Irish arts scene is more reflective of life as it is currently lived in Ireland. We will continue to work with partners across the sector to make this happen.

The seventeenth edition of Culture Night took place on Friday 23 September. 742,000 people engaged with 1,700 Culture Night events in 2022 with an encouraging increase evident in the proportion of young people taking part. That equates to 15% of the population and this compares to the last typical Culture Night in 2019 with 440,000 engagements. An encouraging 57% of audiences were visiting Cultural Spaces for the first time.

Culture Night is also notable for the diversity of communities who participate in and engage with the various programmes with an increase in events created of, by and for diverse communities to 27% (the figure was 20% in 2021).

In a brand new initiative, passengers on Irish Rail Intercity

léirigh gnéithe éagsúla de na healaíona in Éirinn a choimisiúin. Bhí ealaíontóirí cónaithe (ag an am) in Ionad Ealaíon na Gaillimhe Beulah Ezeugo agus Joselle Ntumba i measc na n-ealaíontóirí a coimisiúnaíodh don tsraith seo. Ina saothar, deir siad 'is sinne fíodóirí an domhain, atá i mbun an domhain óna dtangamar a mhapáil'. Is gairm chun gnímh feiliúnach é seo don obair leanúnach atá ar bun ag an gComhairle Ealaíon i réimse an chomhionannais, na héagsúlachta agus na hionchuimsitheachta. Cé go léiríonn sonraí ó thaighde a rinneadh le déanaí go bhfuil feabhas ag teacht ar réimse na n-ealaíontóirí a dtacaítear leo, tá a fhios againn go bhfuil i bhfad níos mó le baint amach le cinntiú go léiríonn saol na n-ealaíon Éireannach an saol mar atá faoi láthair in Éirinn níos mó. Leanfaimid ar aghaidh ag obair le comhpháirtithe ar fud na hearnála leis seo a bhaint amach.

Bhí an seachtú hOíche Chultúir déag ar siúl Dé hAoine, an 23 Meán Fómhair. Bhí 742,000 duine rannpháirteach i 1,700 imeacht Oíche Chultúir sa bhliain 2022, agus tá méadú spreagúil le feiceáil ó thaobh líon na ndaoine óga atá ag glacadh páirte. Is ionann seo agus 15% den daonra agus is féidir seo a chur i gcomparáid leis an ngnáthOíche Chultúir dheireanach sa bhliain 2019, a raibh 440,000 duine rannpháirteach inti. Bhí 57% de luchtanna féachana, uimhir atá an-spreagúil, ag freastal ar Spásanna Cultúrtha den chéad uair.

and Bus Éireann Expressway services were gifted a free book on Culture Night from the Arts Council. A total of 4,500 books were gifted and passengers that had a ticket of travel had the opportunity to receive one of 21 different books by Irish based authors and publishers. These included titles for all ages by Claire Keegan, Rosaleen McDonagh, Sadhbh Devlin and Colm Tóibín.

At a recent global arts gathering, the American performance poet Marc Bamuthi Joseph asked 'How many artists does it take to make a great country?' In Ireland, that question is especially pertinent as we move into a new, vastly improved era of support for individual artists. Our figures show that 1,892 artists were supported through various schemes and programmes, and this compares with a figure of 483 in 2019. This expansion in artistic activity must be accompanied by appropriate provision of infrastructure and the Arts Council is prioritising its work in developing artists' workspaces in the coming years.

In the recently published three-year plan, we revisit a definition of artistic quality proposed for us over 20 years ago by renowned thinker and writer Francois Matarasso. He suggests that artistic quality can be defined as 'technically-excellent work which is both ambitious and original, connects to people and their concerns and leaves audiences changed in some lasting way'.

Ireland is primed for another artistic explosion and the coming years will see much more of this work come to the fore. The Arts Council looks forward to working with partners throughout the country in realising the artistic vision for the nation.

Maureen Kennelly

Maureen Kennelly
Director
June 2023

Díol suntais eile a bhaineann le hOíche Chultúir ná éagsúlacht na bpobal a ghlacann páirt agus a bhíonn rannpháirteach sna cláir éagsúla. Ardaíodh líon na n-imeachtaí a chruthaítear do phobail éagsúla agus a chruthaíonn siad féin go 27% (20% a bhí i gceist in 2021).

Mar chuid de thogra úrnua, bhronn an Chomhairle Ealaíon leabhar saor in aisce ar phaisinéirí ar sheirbhísí Idirchathracha Iarnród Éireann agus ar sheirbhísí Luasbhealaigh Bus Éireann ar Oíche Chultúir. Bronnadh 4,500 leabhar ar an iomlán agus bhí deis ag paisinéirí a raibh ticéad taistil acu leabhar amháin a fháil ó rogha 21 leabhar éagsúla a scríobh údair agus a d'fhoilsigh foilsitheoirí bunaithe in Éirinn. I measc na dteideal seo bhí teidil a bhí feiliúnach do gach aois le Claire Keegan, Rosaleen McDonagh, Sadhbh Devlin agus Colm Tóibín.

Ag teacht le chéile domhanda ealaíon, chuir an taibhfhile Meiriceánach Marc Bamuthi Joseph an cheist seo: 'Cé mhéad ealaíontóir a bhíonn ag teastáil le tír iontach a dhéanamh?' In Éirinn, tá an cheist sin an-ábhartha ar fad agus muid ag bogadh i dtreo ré nua tacaíochtaí d'ealaíontóirí aonair a bhfuil an-fheabhas tagtha air. Léiríonn ár gcuid uimhreacha gur tacaíodh le 1,892 ealaíontóir trí scéimeanna agus cláir éagsúla, agus is féidir seo a chur i gcomparáid le 483 ealaíontóir sa bhliain 2019. Is gá don leathnú seo i ngníomhaíochtaí ealaíonta teacht in éineacht le soláthar cuí infreastruchtúir agus tá an Chomhairle Ealaíon ag tabhairt tús áite dá cuid oibre maidir le spásanna oibre ealaíontóirí a fhorbairt sna blianta amach romhainn.

Sa phlean trí bliana foilsithe le déanaí, breathnaíonn muid arís ar an sainmhíniú ar chaighdeán ealaíonta a mhol an smaointeoir agus scríbhneoir mór le rá, Francois Matarasso, dúinn breis is 20 bliain ó shin. Dar leis, is féidir a rá gurb ionann caighdeán ealaíonta agus 'obair atá sármaith ón taobh teicniúil de, atá uailmhianach agus úrnua araon, a bhfuil comhbhá aici le daoine agus lena mbuarthaí agus a athraíonn an lucht féachana/ éisteachta ar bhealach marthanach éigin.'

Tá Éire réidh do bhorradh ealaíonta eile agus feicimid cuid mhór den obair seo teacht ar an bhfód sna blianta amach romhainn. Tá an Chomhairle Ealaíon ag súil go mór le bheith ag obair le comhpháirtithe ar fud na tíre leis an bhfís ealaíonta don náisiún a bhaint amach.

Maureen Kennelly

Maureen Kennelly
Stiúrthóir
Meitheamh 2023



Our Values

Ár Luachanna

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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

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

Our Vision

Ár bhFís

12

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

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 gcruathitheacht 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

Our Mission

Ár Misean

13

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

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
- Infheistímid 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

The Boy Who Never Was. *Brokentalkers, Dublin Theatre Festival. Photographer: Ste Murray.*
An Buachaill Ná Bhí Riamh. *Féile Amharclannaiochta Bhaile Átha Cliath. Grianghrafadóir: Ste Murray.*





Council Membership

Baill na Comhairle



Kevin Rafter
Chair / *Cathairleach*



Teresa Buczkowska



Dónall Curtin



Aoife Granville



Brian Lavery



Andrew Clancy



Philomena Poole



Mark O'Kelly



Linda Coogan Byrne



Melatu Uchenna Okorie



Jillian van Turnhout



Róise Goan



Financial Statements

for the year ended
31 December 2022

Ráitis Airgeadais

don bhliain dar chríoch
31 Nollaig 2022

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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

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 the annual budget. The Council approved the 2022 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 2022.

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:

Council Member / Ball na Comhairle	Role / Ról	Date Appointed / Dáta ar Ceapadh É/Í
Kevin Rafter	Chair / Cathaoirleach	13 June 2019 / 13 Meitheamh 2019
Fearghus Ó Conchuir*	Ordinary Member / Gnáthbhall	3 December 2021 / 3 Nollaig 2021
Teresa Buczkowska	Ordinary Member / Gnáthbhall	26 November 2019 / 26 Samhain 2019
Andrew Clancy	Ordinary Member / Gnáthbhall	28 February 2022 / 28 Feabhra 2022
Linda Coogan Byrne	Ordinary Member / Gnáthbhall	28 February 2022 / 28 Feabhra 2022
Dónall Curtin	Ordinary Member / Gnáthbhall	5 December 2018 / 5 Nollaig 2018
Róise Goan	Ordinary Member / Gnáthbhall	28 February 2022 / 28 Feabhra 2022
Aoife Granville	Ordinary Member / Gnáthbhall	28 February 2022 / 28 Feabhra 2022
Brian Lavery	Ordinary Member / Gnáthbhall	28 February 2022 / 28 Feabhra 2022
Mark O'Kelly	Ordinary Member / Gnáthbhall	29 January 2019 / 29 Eanáir 2019
Philomena Poole	Ordinary Member / Gnáthbhall	28 February 2022 / 28 Feabhra 2022
Jillian van Turnhout	Ordinary Member / Gnáthbhall	3 October 2019 / 3 Deireadh Fómhair 2019
Melatu Uchenna Okorie	Ordinary Member / Gnáthbhall	3 October 2019 / 3 Deireadh Fómhair 2019

* Fearghus Ó Conchuir retired on the 10 May, 2023

- go leanfaí le feidhmiú na Comhairle Ealaíon,
- dearbhú más amhlaidh gur cloíodh le caighdeán infheidhmithe chuntasaíochta faoi réir aon athruithe athruithe ábhartha a nochtar agus a mhíneáir sna ráitis airgeadais.

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 2022.

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:

* D'éirigh Fearghus Ó Conchuir as obair, ar an 10 Bealtaine, 2023.

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: Dónall Curtin, Committee Chair, Melatu Uchenna Okorie, Niamh Muldoon, Paul Barry and Philomena Poole. One independent member is to be appointed in 2023 and the selection process is underway. There were five meetings of the Audit and Risk Committee in 2022.

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, Dónall Curtin and Jillian van Turnhout. There were six meetings of the Business and Finance Committee in 2022.

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, Fearghus Ó Conchúir, Linda Coogan Byrne, Mark O'Kelly, Róisie Goan and Teresa Buczkowska. There were five meetings of the Policy and Strategy Committee in 2022.

Key Personnel Changes

Six Council Members were appointed on 28 February 2022.

Council Evaluation

The Council undertook an external review of its performance for 2022 and the results were presented to the May 2023 Council Meeting.

Schedule of Attendance, Fees and Expenses

A schedule of attendance at the Plenary and Committee meetings for 2022 is set out on the next page including the fees and expenses received by each member. Meeting attendance applies to Members only.

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

1) An Coiste Iniúcháireachta 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: Dónall Curtin, Cathaoirleach an Choiste, Melatu Uchenna Okorie, Niamh Muldoon, Paul Barry agus Philomena Poole. Tá comhalta neamhspleách amháin le ceapadh in 2023 agus tá an próiseas roghnúcháin faoi lán seoil. Bhí seacht gcrúinniú ag an gCoiste Iniúcháireachta agus Riosca in 2022.

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, Committee Chair, Aoife Granville, Brian Lavery, Dónall Curtin agus Jillian van Turnhout. Bhí sé chruinniú ag an gCoiste Gnó agus Airgeadais in 2022.

3) An Coiste Beartais agus Straitéise – Is é príomhról an choiste seo cinntí a dhéanamh agus saincheisteanna a bhfuil tosaíocht straitéiseach acu a láimhseáil. Is iad seo a leanas comhaltaí reatha an choiste: Jillian van Turnhout Cathaoirleach an Choiste, Andrew Clancy, Fearghus Ó Conchúir, Linda Coogan Byrne, Mark O'Kelly, Róisie Goan agus Teresa Buczkowska. Bhí cúigear chruinniú ag an gCoiste Beartais agus Straitéise in 2022.

Athruithe ar an bPríomhphearsanra

Ceapadh seisear Comhaltaí den Chomhairle ar an 28 Feabhra 2022.

Measúnú na Comhairle

Rinne an Chomhairle athbhreithniú seachtrach ar a cuid feidhmíochta i gcomhair 2022 agus cuireadh na torthaí faoi bhráid Chruinniú na Comhairle i mí Bealtaine 2023.

Sceideal Freastail, Táillí agus Costais

Leagtar amach ar an gcéad leathanach eile sceideal tinrimh ar na cruinnithe Iomlánacha agus Coiste i gcomhair 2022 lena n áirítear na táillí agus na costais a fuair gach comhalta. Baineann tinreamh an chruinnithe leis na Comhaltaí amháin.

	Plenary Meeting / Cruinniú Iomlánach	Audit & Risk Committee / An Coiste Iniúcháireachta & Riosca	Business & Finance Committee / An Coiste Gnó & Airgeadas	Policy & Strategy Committee / An Coiste Beartais & Straitéise	Fees / Táillí 2022 €	Expenses / Costais 2022 €
Number of Meetings / Líon na gCruinnithe	10	5	6	5		
<i>Council Members / Comhaltaí na Comhairle</i>						
Kevin Rafter (Chair)	10		1**		-	6,293
Fearghus Ó Conchúir	10			5	5,985	506
Andrew Clancy	3*			3(4)	5,034	248
Aoife Granville	8*		4(5)		-	3,762
Brian Lavery	8*		4(5)		5,034	4,200
Dónall Curtin	10	5	4		5,985	-
Jillian van Turnhout	10		5	5	5,985	-
Linda Coogan Byrne	5*				5,034	595
Mark O'Kelly	10			2	-	-
Melatu Uchenna Okorie	9	2			5,985	468
Philomena Poole	8*	1(4)	4(5)		5,034	35
Róisie Goan	8*			4(4)	5,034	1,551
Teresa Buczkowska	9			5	5,985	-
Martina Moloney***			3***		-	-
<i>External ARC Members / Comhaltaí Seachtracha an Choiste</i>						
Niamh Muldoon		4			2,000	-
Paul Barry		4*			2,000	-
					59,095	17,658

* New Council Members appointed during 2022, therefore, only eligible to attend 8 out of 10 Plenary meetings.

** New External ARC Member appointed during 2022, therefore, only eligible to attend 4 out of 5 ARC meetings.

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

*** Martina Moloney retired on 13 December 2021 but continued as Chair of the B&F Committee until June 2022.

The figure shown in brackets relates to members appointed during 2022 and the number of Committee meetings that they were eligible to attend.

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.

* Is dá bharr sin nach bhfuil na Comhaltaí Comhairle nua a ceapadh le linn na bliana 2022, incháilithe ach chun freastal ar 8 gcinn de na 10 gCruinniú iomlánacha.

** Ceapadh Comhalta Comhairle seachtrach nua ar an gCoiste Iniúcháireachta agus Riosca le linn na bliana 2022, dá bhrí sin, níl an comhalta seo incháilithe ach chun freastal ar 4 cinn de na 5 Chruinniú iomlánacha.

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

*** D'éirigh Martina Moloney as obair ar an 13 Nollaig 2021 ach d'fhan sí mar Chathaoirleach ar an gCoiste Buiséid agus Airgeadais go dtí mí an Mheithimh 2022. Baineann an figiúr a thaispeántar idir lúibíní le comhaltaí a ceapadh le linn 2022 agus líon na gcrúinnithe Coiste a raibh siad incháilithe freastal orthu.

Bhí triúr 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, National Development Plan Delivery 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, strategic alignment, cybersecurity and resource availability. The Arts Council's risk and control framework is detailed in the Statement on Internal Control.

Employee Short-Term Benefits Breakdown

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

	2022	2021
€60,000 - €69,999	16	16
€70,000 - €79,999	-	-
€80,000 - €89,999	2	4
€90,000 - €99,999	2	2
€100,000 - €109,999	1	-
€110,000 - €119,999	-	1
€120,000 - €129,999	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:

Príomhrioscaí

Is iad príomhrioscaí na Comhairle Ealaíon calaíoch, rialú inmheánach, coinbhleacht leasa, cibearshlándáil, seachadadh an tionscadail athraithe TFC agus soláthar acmhainní. Leagtar amach creat um riosca agus rialú na Comhairle Ealaíon sa Ráiteas um Rialú Inmheánach.

Míondealú 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 nochtadh 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	2022 €000's	2021 €000's
Legal Advice / Comhairle Dí	186	268
Procurement Advice / Comhairle maidir le Soláthar	86	94
Financial / Actuarial Advice / Comhairle Airgeadais / Achtúireach	154	149
RAISE – Private Investment Consultancy / RAISE – Sainchomhairleoireacht Infheistíochta Priobháidí Eile	294	350
Change Management / Bainistíocht Athruithe	222	-
Digital & Climate / Digiteach & Aeráid	231	-
Other / Eile	258	183
Total Consultancy Costs / Costais Iomlána na Comhairleoireachta	1,431	1,044
Consultancy Costs Capitalised / Costas Comhairleoireachta a caitheadh	1,276	1,248
Total / Iomlán	2,707	2,292

Legal Costs and Settlements

Other than expenditure incurred in relation to general legal advice received by the Arts Council, which is disclosed in Consultancy costs above, there was no expenditure 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:

	2022 €000's	2021 €000's
Domestic / Intíre		
– Council / Comhairle	25	9
– Employees / Fostaithe	105	21
International / Idirnáisiúnta		
– Council / Comhairle	-	-
– Employees / Fostaithe	10	3
Total / Iomlán	140	33

Travel and subsistence expenditure includes €17,658 (2021: €5,910) of expenses paid directly to the members. An additional €7,169 (2021: €3,283) was incurred on their behalf in 2022. The total of €24,827 (2021: €9,193) 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 seachfhoinisithe 'gnó mar is gnách' leis.

Costais Dí agus Socruithe

Cé is moite de chaiteachas a bhain le comhairle ghinearálta dlí a fuair an Chomhairle Ealaíon, a nochtar na Costais Chomhairleoireachta thuas, níor tabhaíodh aon chaiteachas sa tréimhse tuairiscithe maidir le costais dlí, 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 cothabháil €17,658 (2021: €5,910) a íocadh go díreach le comhaltaí. Tabhaíodh €7,169 (2021: €3,283) breise ar a son in 2022. Taispeántar an t-iomlán €24,827 (2020: €9,193) thuas. Tabhaíonn an Chomhairle caiteachas ar fhreastal chomhaltaí, fhoireann agus aionna na Comhairle ag imeachtaí cuí. Ní rangaítear an caiteachas seo mar fháilteachas.

Hospitality Expenditure

The Income and Expenditure Account includes the following hospitality expenditure:

	2022 €000's	2021 €000's
Staff hospitality / Fáilteachas foirne	5	-
Client hospitality / Fáilteachas cliant	4	-
Total / Iomlán	9	-

Gender Balance, Diversity and Inclusion

The Arts Council has seven (54%) female and six (46%) male members. 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. In 2022 the Arts Council created a new role and a Head of Equality, Diversity, and Inclusion was appointed.

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.


Prof. Kevin Rafter
Chairperson
29 June 2023


Dónall Curtin
Chair of Audit and
Risk Committee
29 June 2023

Caiteachas ar Fáilteachas

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

	2022 €000's	2021 €000's
Staff hospitality / Fáilteachas foirne	5	-
Client hospitality / Fáilteachas cliant	4	-
Total / Iomlán	9	-

Cothromaíocht Inscne, Éagsúlacht agus Ionchuimsitheacht

Bhí seachtar (54%) comhaltaí ban agus seisear (46%) comhaltaí fear ag an gComhairle Ealaíon. 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.

D'fhoilsigh an Chomhairle Ealaíon a Beartas agus Straitéis um Chomhionannas, Cearta an Duine agus Éagsúlacht. 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 coimrithe den Bheartas ar fáil i nGaeilge agus i ndeich dteanga eile. In 2022, chruthaigh an Chomhairle Ealaíon ról nua agus ceapadh Ceann ar Chomhionannas, Éagsúlacht agus Ionchuimsitheacht.

Ráiteas maidir le comhlíonadh

Tá ceanglais an Chóid Cleachtais um Rialachas Comhlachtaí Stáit, arna fhoilsiú ag an Roinn Caiteachais Phoiblí 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 Turasoireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.


An tOll. Kevin Rafter
Cathaoirleach
29 Meitheamh 2023


Dónall Curtin
Cathaoirleach an Choiste
Iniúcháireachta agus Riosca
29 Meitheamh 2023

Opinion on the financial statements

I have audited the financial statements of An Chomhairle Ealaíon (the Arts Council) for the year ending 31 December 2022 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 2022 and of its income and expenditure for 2022 in accordance with Financial Reporting Standard (FRS) 102 — *The Financial Reporting Standard applicable in the UK and the Republic of Ireland*.

Basis of opinion

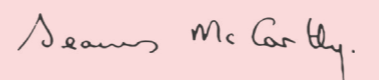
I conducted my audit of the financial statements in accordance with the International Standards on Auditing (ISAs) as promulgated by the International Organisation of Supreme Audit Institutions. My responsibilities under those standards are described in the appendix to this report. I am independent of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

I have nothing to report in that regard.


Seamus McCarthy
Comptroller and Auditor General
30 June 2023

Tuairim faoi na ráitis airgeadais

Rinne mé iniúchadh ar ráitis airgeadais na Comhairle Ealaíon don bhliain dar chríoch an 31 Nollaig 2022 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 caipitil
- 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 fírinneach cóir ar shócmhainní, ar dhliteanais agus ar staid airgeadais na Comhairle Ealaíon amhail an 31 Nollaig 2022 agus ar a hioncam agus caiteachas do 2022 ag teacht le Caighdeán Tuairiscithe Airgeadais (FRS) 102 — *An Caighdeán Tuairiscithe 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 Iniúcháireachta (ISA) mar a d'fhógair an Eagraíocht Idirnáisiúnta Uasfhoras Iniúcháireachta. 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 ansin an tuarascáil bhliantúil, an ráiteas rialachais agus tuarascáil chomhaltaí 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.

Níl aon rud le tuairisciú agam maidir leis sin.


Seamus McCarthy
An tArd-Reachtaire Cuntas agus
Ciste, 30 Meitheamh 2023

Responsibilities of Council members

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

- the preparation of 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.

Freagrachtaí Chomhaltaí na Comhairle

Mar a leagtar amach i ráiteas rialachais agus tuarascáil chomhaltaí 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 cuntasáiochta, 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-Reachtaire 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 Oireachtais.

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 coinnim sceipteachas gairmiúil i gcaitheamh an iniúchta. Mar chuid de sin,

- Aithním agus measaim rioscaí míráiteas ábhartha na ráiteas airgeadais de bharr calaoise nó earráide; déanaim nósanna imeachta iniúchta a dhearadh agus a chur i bhfeidhm a fhreagraíonn do na rioscaí sin; agus bailim 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 claonphárteachas, brionnú, easnaimh d'aon turas, mífhaisnéisí nó sárú ar rialú inmheánach a bheith i gceist.

- 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.

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.

- 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 cuntasáiochta a úsáidtear agus réasúntacht na meastachán cuntasáiochta agus na bhfaisnéisithe gaolmhara.
- Tarraingim conclúidí ar iomchuíbheas úsáid an bhunúis gnóthais leantaigh cuntasáiochta 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 shocraim 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-aistrithe 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.

Tuairiscim 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 chuntasáiochta chun na ráitis airgeadais a iniúchadh go héasca agus go cuí, nó
- mura mbíonn na ráitis airgeadais ag teacht leis na taifid chuntasáiochta.

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.

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

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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.

Statement on Internal Control / Ráiteas maidir le Rialú Inmheánach

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 2022 and up to the date of approval of the financial statements.

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.

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-aimsiú 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 2022, agus suas go dtí an dáta ar ceadáidh na ráitis airgeadais.

Statement on Internal Control / Ráiteas maidir le Rialú Inmheánach

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Capacity to Handle Risk

The Arts Council has an Audit and Risk Committee (ARC) comprising two external members and three Council members, one of whom is the Chair, with financial and audit expertise. The ARC met five times in 2022.

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.

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,

An cumas riosca a láimhseáil

Tá Coiste Iniúchóireachta agus Riosca ag an gComhairle Ealaíon ar a bhfuil beirt chomhaltaí seachtracha agus triúr comhaltaí de chuid na Comhairle, a bhfuil taithí airgeadais agus iniúchóireachta acu, agus is duine díobh sin an Cathaoirleach. Tháinig an Coiste Iniúchóireachta agus Riosca le chéile cúig huaire in 2022.

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 Iniúchóireachta agus Riosca beartas bainistíochta riosca ina leagtar amach inghlacthacht riosca an choiste, na próisis bainistíochta riosca atá i bhfeidhm agus ina mionsonraítear róil 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 bheartais 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.

Creat 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.

Tá clár riosca i bhfeidhm ina sainaithnítear na príomhrioscaí atá os comhair na Comhairle Ealaíon agus sainaithníodh 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 chomhfhreagrach,

- 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.

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 2022, on 22 March 2023.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the financial statements.

- córas cuimsitheach buiséadaithe le buiséad bliantúil a athbhreithníonn agus a chomhaontaíonn comhaltaí na Comhairle,
- córais atá dírithe 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:

- ainaithníodh príomhrioscaí agus rialuithe gaolmhara agus cuireadh próisis i bhfeidhm chun monatóireacht a dhéanamh ar oibriú na bpríomhrialuithe sin agus aon easnaimh a sainaithnítear 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 bhliantúla thugann feidhmíocht i gcoinne buiséad / réamhaisnéisí le fios.

Soláthar

Deimhním go bhfuil nósanna imeachta i bhfeidhm ag an gComhairle Ealaíon lena chinntiú go gcomhlíontar rialacha agus treoirilínte 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-íniúcháirí inmheánacha agus seachtracha, an Coiste Iniúcháireachta agus Riosca a dhéanann maoirseacht ar a gcuid oibre, agus an bhainistíocht shinsearach laistigh den

Review of the control environment

In the context of the on-going hybrid working environment, the key findings and actions taken during 2022 were:

- I. There was no impact throughout the Arts Council's control environment as our systems were already fit for remote working. Any transactions requiring physical signatures were replaced by digital and scanned signature and email approval;
- 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

Prof. Kevin Rafter
Chairperson
29 June 2023

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 2022 ar an 22 Márta 2023.

Saincheisteanna maidir le Rialú Inmheánach

Níor aithníodh aon laigí i rialú inmheánach maidir le 2022 ba ghá a nochtadh sna ráitis airgeadais.

Athbhreithniú ar an timpeallacht rialaithe

Is iad seo a leanas na príomhthorthaí agus na príomhghníomhartha a glacadh in 2022, i gcomhthéacs thimpeallacht oibre hibrideach leanúnach:

- I. Ní raibh aon tionchar ar thimpeallacht rialaithe na Comhairle Ealaíon toisc go raibh ár gcórais oiriúnach don chianobair. Cuireadh síniú digiteach agus scanta agus faomhadh ríomhphoist in áit aon idirbhearta a raibh sínithe fisiceacha ag teastáil uathu;
- 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-íniúchadh 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

An tOll. Kevin Rafter
Cathaoirleach
29 Meitheamh 2023

Statement of income and expenditure for the year ended 31 December 2022 / **Ráiteas ar Ioncam agus Caiteachas Don bhliain dar chríoch an 31 Nollaig 2022**

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	Notes / Nótai	2022 €000's	2021 €000's
Income / Ioncam			
Oireachtas grant / Deontas ón Oireachtas	(3a)	130,718	129,991
Other grants / Deontais eile	(3b)	1,060	1,037
Net deferred funding for retirement benefits / Glanmhaoiniú iarchurtha do shochair scoir	(16)	1,054	742
		132,832	131,770
Expenditure / Caiteachas			
Staff remuneration / Luach saothair foirne	(4)	6,889	5,937
Grants / Deontais	(5)	112,951	114,244
Expenditure on the arts / Caiteachas ar na healaíona	(6)	7,671	6,171
Other admin costs / Costais riaracháin eile	(6)	3,708	2,300
		131,219	128,652
Surplus for the year before appropriations / Barrachas don bhliain roimh leithreasuithe		1,613	3,118
Transfer (to) capital reserve / Aistriú chuig an gcúlchiste caipitil	(10)	(1,643)	(1,736)
(Deficit) / Surplus for the year after appropriations / (Easnamh) / Barrachas don bhliain tar éis leithreasuithe		(30)	1,382

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 nótai ó 1 go 18



Prof. Kevin Rafter / An tOll. Kevin Rafter
Chairperson / Cathaoirleach
29 June 2023 / 29 Meitheamh 2023



Maureen Kennelly
Director / Stiúrthóir
29 June 2023 / 29 Meitheamh 2023



Dónall Curtin
Chair of Audit & Risk Committee / Cathaoirleach an Choiste Iniúcháireachta & Riosca
29 June 2023 / 29 Meitheamh 2023

Statement of comprehensive income for the year ended 31 December 2022 / **Ráiteas ar ioncam cuimsitheach don bhliain dar chríoch an 31 Nollaig 2022**

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	Notes / Nótai	2022 €000's	2021 €000's
(Deficit) / Surplus for the year after appropriations / (Easnamh) / Barrachas don bhliain tar éis leithreasuithe			
Experience (losses) on retirement benefit scheme liabilities / Gnóthachain ó thaithí ar dhliteanas na scéime sochar scoir	(15)	(624)	(343)
Effect of changes in actuarial assumptions / Éifeacht na n-athruithe ar na boinn tuisceana achtúireacha	(15)	6,507	(778)
Adjustment to deferred exchequer retirement benefit funding / Coigeartú ar chiste sochar scoir iarchurtha ón stáchtiste	(16)	(5,883)	1,121
(Deficit) / Surplus on revaluation of Works of Art / (Easnamh) / Barrachas ar Shaothair Ealaíne	(7)	(143)	69
Total comprehensive (Deficit) / Surplus for the year / (Easnamh) / Barrachas iomlán cuimsitheach don bhliain		(173)	1,451

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 nótai ó 1 go 18.



Prof. Kevin Rafter / An tOll. Kevin Rafter
Chairperson / Cathaoirleach
29 June 2023 / 29 Meitheamh 2023



Maureen Kennelly
Director / Stiúrthóir
29 June 2023 / 29 Meitheamh 2023



Dónall Curtin
Chair of Audit & Risk Committee / Cathaoirleach an Choiste Iniúcháireachta & Riosca
29 June 2023 / 29 Meitheamh 2023

Statement of changes in reserves and capital account for the year ended 31 December 2022 / Ráiteas ar athruithe sna cúlchistí agus sa chuntas caipitil don bhliain dar chríoch an 31 Nollaig 2022

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	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 2021 / Iarmhéid amhail an 1 Eanáir 2021		10,266	4,988	1,106	16,360
Total comprehensive surplus for the year / Barrachas iomlán cuimsitheach don bhliain		1,451	-	-	1,451
Transfer to capital reserve / Aistriú chuig an gcúlchiste caipitil	(10)	-	1,736	-	1,736
Deficit on revaluation / Easnamh ar athluacháil	(10)	(69)	69	-	-
Income / (expenditure) on trust fund / Ioncam / (caiteachas) ar chiste iontaobhais		-	-	(53)	(53)
Surplus on sale reinvested / Barrachas ar dhíolachán athinfheistithe		-	-	(36)	(36)
Fair value adjustment / Coigeartú i dtaca le luach cóir		-	-	186	186
Balance at 31 December 2021 / Iarmhéid amhail an 31 Nollaig 2021		11,648	6,793	1,203	19,644
Total comprehensive surplus for the year / Barrachas iomlán cuimsitheach don bhliain		(173)	-	-	(173)
Transfer to capital reserve / Aistriú chuig an gcúlchiste caipitil	(10)	-	1,643	-	1,643
(Surplus) on revaluation / (Barrachas) ar athluacháil	(10)	143	(143)	-	-
Income / (expenditure) on trust fund / Ioncam / (caiteachas) ar chiste iontaobhais	(17)	-	-	(13)	(13)
Surplus on sale reinvested / Barrachas ar dhíolachán athinfheistithe	(17)	-	-	33	33
Fair value adjustment / Coigeartú i dtaca le luach cóir	(17)	-	-	(238)	(238)
Balance at 31 December 2022 / Iarmhéid amhail an 31 Nollaig 2022		11,618	8,293	985	20,896

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 2022 / Ráiteas ar staid an airgeadais amhail an 31 Nollaig 2022

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	Notes / Nótaí	2022 €000's	2021 €000's
Fixed assets / Sócmhainní seasta			
Property plant and equipment / Maoin, gléasra agus trealamh	(7)	8,293	6,793
Financial assets / Sócmhainní airgeadais			
Trust fund assets / Sócmhainní ciste iontaobhais	(17)	985	1,203
Current assets / Sócmhainní reatha			
Receivables / Infháiltais	(8)	24,973	17,196
Cash and cash equivalents / Airgead tirim agus coibhéisí airgid thirim		13,765	13,942
		38,738	31,138
Current liabilities / Dlíteanais reatha			
Payables (amounts falling due within one year) / Suimeanna iníoctha (suimeanna dlite laistigh de bhliain amháin)	(9)	(27,100)	(19,496)
Net current assets / Glansócmhainní reatha		11,638	11,642
Total assets less current liabilities / Sócmhainní iomlána lúide dlíteanais reatha		20,916	19,638
Provision for liabilities / Soláthar i gcomhair dlíteanas	(13)	(20)	6
Total assets less current liabilities before retirement benefits / Sócmhainní iomlána lúide fiachais reatha roimh sochair scoir		20,896	19,644
Deferred retirement benefit asset / Sócmhainn sochar scoir iarchurtha	(16)	16,089	20,918
Retirement benefit liabilities / Dlíteanais sochar scoir	(15)	(16,089)	(20,918)
Net assets / Glansócmhainní		20,896	19,644
Representing / Iena léirítear			
Revenue reserve / Cúlchiste ioncaim		11,618	11,648
Capital reserve / Cúlchiste caipitil	(10)	8,293	6,793
Trust funds / Cistí iontaobhais	(17)	985	1,203
		20,896	19,644

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.



**Prof. Kevin Rafter /
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29 June 2023 / 29 Meitheamh 2023

Statement of cash flows for the year ended 31 December 2022 / **Ráiteas maidir le sreafaí airgid don bhliain dar chríoch an 31 Nollaig 2022**

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	Notes / Nótaí	2022 €000's	2021 €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) / Surplus for the year after appropriations / (Easnamh) / Barrachas don bhliain tar éis leithreasuithe		(30)	1,382
Bank charges and interest (net) / Muirir agus ús bainc (glan)		32	76
Transfer (to) capital reserve / Aistriú (chuig) an gcúlchiste caipitil	(10)	1,643	1,736
Depreciation / Dímheas	(7)	71	105
(Increase) in receivables and prepayments / (Méadú) ar infháltais agus réamhíocaíochtaí	(8)	(7,777)	(4,691)
Increase in payables and accruals / Méadú ar shuimeanna iníoctha agus fabhrúithe	(9)	7,604	606
Increase / (Decrease) in provision for liabilities / Méadú / (Laghdú) ar sholáthar i gcomhair dliteanass	(13)	26	(104)
Net cash inflow / (outflow) from operating activities / Glan-insreabhadh / (eis-sreabhadh) airgid thirim ó na gníomhaíochtaí oibriúcháin		1,569	(890)
Statement of cash flows / Ráiteas maidir le sreafaí airgid			
Net cashinflow / (outflow) from operating activities / Glan-insreabhadh / (eis-sreabhadh) airgid thirim ó na gníomhaíochtaí oibriúcháin		1,569	(890)
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)	(1,714)	(1,841)
Cash flow from financing activities / Sreabhadh airgid thirim ó ghníomhaíochtaí maoinithe			
Bank interest and charges paid / Ús bainc agus muirir a íocadh	(6)	(32)	(76)
(Decrease) in cash and cash equivalents / (Laghdú) ar airgead tirim agus coibhéisí airgid thirim		(177)	(2,807)
Cash and cash equivalents at the beginning of the year / Airgead tirim agus coibhéisí airgid thirim ag tús na bliana		13,942	16,749
Cash and cash equivalents at the end of the year / Airgead tirim agus coibhéisí airgid thirim ag deireadh na bliana		13,765	13,942

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

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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 cuntasáiochta agus na beartais chuntasáiochta 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 2022 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 2022 i gcomhréir le FRS 102, an caighdeán tuairiscithe airgeadais is infheidhme sa Ríocht Aontaithe agus in Éirinn arna eisiúint ag an gComhairle um Thuairiscíú 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 dliteanais áirithe arna dtomhas ag luach cóir faoi mar a mhínítear sna beartais chuntasáiochta thíos. Tá na ráitis airgeadais san fhoirm faofa ag an Aire Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán, le comhaontú an Aire Caiteachais Phoiblí agus Athchóirthe de réir Acht Ealaíon 2003. Tá na beartais chuntasáiochta seo a leanas curtha i bhfeidhm go comhsheasmhach chun déileáil le nithe a meastar go bhfuil siad ábhartha i ndáil leis na 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.**

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

Income shown as Oireachtas Grant of €130.793 million (2021: Grant €130.046 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 €130.793 milliún (2021: Deontas €130.046 milliún) faoi shamhail na feidhmíochta. Go hiondúil, i gcomhréir le hAit 24 (2) den Acht Ealaíon, 2003, ní chuireann an Roinn coinníollacha sonraíthe 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 sonraíthe a bhaineann le feidhmíocht amach anseo le gné éigin den mhaoiniú, aithnítear an t-ioncam nuair a chomhlíontar an coinníoll.

Income shown as Other Grants of €1,060,000 (2021: €1,037,000) 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 híosstairseach caipitlithe de €1,000. Luaitear saothair ealaíne ag luach cóir. Sonraítear troscán agus trealamh, trealamh ríomhaireachta agus bogearraí ag costas lúide dímhéas carntha a ghearrtar ag rátaí a áirítear a ríomhtar le costas gach sócmhainne a dhíscríobh thar an saol ionchais a mheastar a bheidh aige de réir méid chothroim, mar a leanas:

- 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 & Bogearraí Ríomhaireachta – thar 3 bliana

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 costas 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.

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-aistrefaí 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 Státhchiste 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 Eanáir Phoiblí, ar an 1 Eanáir 2013 nó dá éis, beidh siad ina gcomhaltaí 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 fostaíthe 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 cailteanais 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 comhfhreagrach sa mhéid in-aisghabhála ón Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán.**

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 neamhlascainithe 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 lascainiú 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 cailteanais bhearnaithe sa ráiteas ar ioncam agus caiteachas sa bhliain airgeadais sin.**

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 hiontaoifa.**

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 dlíteanais 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 hiontaoifa ag an dáta tuairiscithe, nó (ii) más rud é go ndeimhneofar an dlíteanas 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 dlíteanais 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. / **Luaitear 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. Luaitear 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) 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 ó chothrom lae na dámhachtana go dtí an chéad athbheithniú bliantúil eile maidir le gach dáta faighte a bhíonn dlite 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, aontaíodh 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 comhghleacaithe 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 are ideally to be maintained at between €1m to €1.25m, inclusive of any provisions for liabilities. These Reserves are 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 to reduce the level of reserves. Specifically in 2023 early identification of areas where underspends are occurring is underway and being addressed. The application authority for Revenue Reserves rests with the Council. / **Más féidir é, is fearr Cúlchistí Ioncaim a choinneáil ag idir €1m agus €1.25m, agus aon fhorálacha do dhlíteanais san áireamh. Teastaíonn na Cúlchistí seo chun aon easnaimh ghearrthéarma mar gheall ar riachtanais chaiteachais nach rabhthas ag súil leo a mhaoiniú. I gcás go gcoinnítear cúlchistí carnacha os cionn an leibhéil seo nó faoi, ba cheart bearta ionchasacha a ghlacadh chun iad a athchóiriú chuig a leibhéal comhaontaithe. I 2023 ach go háirithe, tá sainaitheint luath ag tarlú in áiteanna ina bhfuil teachtaireachas ag tarlú, agus tá aghaidh á thabhairt air. Is ag an gComhairle atá an t-údarás maidir le hiarratais ar Chúlchistí Ioncaim.**

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 dliteanas, 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 dliteanas 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 dliteanas a íoc 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 dliteanas 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 diúscair. 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 dhlitear 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) Impact of the on-going Hybrid Working environment / (d) Tionchar na Timpeallachta Oibre Hibride leanúnach

There was no impact to the Arts Council's control environment as our systems were already fit for remote working, including (i) an online services portal for grant application and commitment processing, (ii) a paperless purchase order processing system and (iii) secure board management software for management of all Council and Committee meeting papers. / Thosaigh an fhoireann go léir ag obair ó chian agus rinneadh gach gníomhaíocht ghnó a bhainistiú go fíorúil. Ní raibh aon tionchar ar thimpeallacht rialaithe na Comhairle Ealaíon toisc go raibh ár gcórais oiriúnach don chianobair cheana féin, lena n-áirítear (i) tairseach seirbhíse ar líne chun iarratais ar dheontais agus gealltanais a phróiseáil, (ii) córas próiseála gan pháipéar le haghaidh orduithe ceannaigh agus (iii) bogearraí sábháilte bainistíochta boird chun gach páipéar cruinnithe de chuid na Comhairle agus an Choiste a bhainistiú.

Cyber security features including multi-factor authentication for remote access were in place, additionally, encrypted laptops have now been provided to all staff. Security awareness training was provided to all staff. / Bhí gnéithe den chibearshlándáil i bhfeidhm, lena n-áirítear, fiordheimhniú ilshraithe don chianrochtain. Chomh maith leis sin, tá ríomhairí glúine criptithe ar fáil don fhoireann go léir anois. Cuireadh oiliúint feasachta slándála ar fáil agus cuireadh measúnuithe eirgeanamaíochta i gcrích don fhoireann go léir.

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;

	2022	2021
	€000's	€000's
Basic grant (Vote 33 Sub Head B.9) / Deontas bunúsach (Vóta 33 Fo-Cheanteideal B.9)	130,793	130,046
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	(75)	(55)
	130,718	129,991

b) Other grants / b) Deontais eile

	2022	2021
	€000's	€000's
Department of Education (Creative Schools) / An Roinn Oideachais (Scoileanna Ildánacha)	660	660
The Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media (Culture Night) / An Roinn Turasóireachta, Cultúir, Ealaíon, Gaeltachta, Spóirt agus Meán (Oíche Chultúir)	150	94
NUIG/NUIM/TCD/UCC/UCD/UL (Literature Residencies) / NUIG/NUIM/TCD/UCC/UCD/UL (Scéimeanna Cónaitheachta Litríochta)	75	35
Grant refunds / Aisíoc deontais	71	72
Charity Regulator (Tyrone Guthrie Centre Trust) / Rialaitheoir Carthanachta (Iontaobhas Ionad Tyrone Guthrie)	32	30
Screen Ireland (Creative Europe Desk) / Fís Éireann (An Eoraip Chruthaitheach)	25	101
Irish Prison Service (Artists in Prisons / Writers in Prisons) / Seirbhís Phríosúin na hÉireann (Ealaíontóirí sna Príosúin / Scríbhneoirí sna Príosúin)	21	10
Arts Council of Northern Ireland (Childrens Laureate) / Comhairle Ealaíon Thuaisceart Éireann (Laureate na nÓg)	17	17
UCC (Trad / Film Residency) / Coláiste na hOllscoile, Corcaigh (Cónaitheacht Thraidisiúnta / Scannánaíochta)	-	10
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 Veinéise)	1	-
	1,060	1,037

(Note 3 continued) / (Nóta 3 ar lean)

	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 Leanáí, Comhionannais, Míchumais, Lánpháirtíochta agus Óige
	Energy Support Scheme / Scéim Tacaíochta Fuinnimh	Arts 2023 / Ealaíona 2023
		Arts in Early Learning / Na hEalaíona sa Luathfhoghlaim
Cash received in 2022 / Airgead tirim a fuarthas in 2022	5,134	500
Amount deferred in 2022 (Note 9) / Méid a cuireadh siar in 2022 (Nóta 9)	(4,387)	(500)
Income recognised in 2022 / Ioncam a aithníodh in 2022	747	-

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

	2022	2021		
	€000's	€000's		
Salary costs (4a) / Costais Tuarastail (4a)	3,936	3,657		
Retirement benefit costs (4b) / Costas na sochar scoir (4b)	1,117	1,000		
Agency hire – General / Fostú gníomhaireachta – Ginearálta	1,593	1,047		
Agency hire – ICT / Fostú gníomhaireachta – TFC	243	233		
Total staff costs per statement of income & expenditure / Costais foirne iomlána amháil an ráiteas ar ioncam agus caiteachas	6,889	5,937		
4a) Analysis of salary costs / 4a) Anailís ar chostais tuarastail	€000's	€000's		
Salaries & wages* / Tuarastail & pá	3,367	3,115		
Overtime / Ragobair	146	126		
Employer's PRSI / ÁSPC an Fhostóra	364	354		
Council / Audit Committee members fees / Táillí chomhaltaí na Comhairle / an Choiste Iniúchóireachta	59	62		
	3,936	3,657		
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)	837	804		
Interest on retirement benefit scheme liabilities (Note 15) / Ús ar dhliteanais scéim na sochar scoir (Nóta 15)	280	196		
	1,117	1,000		
	€	€		
Director's annual basic salary / Buntuarastal bliantúil an Stiúrthóra	121,936	111,816		
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.				
	National / Náisiúnta	International / Idirnáisiúnta	€	€
Director's Expenses / Caiteachais stiúrthóra	11,323	7,694	19,017	1,470

(Note 4 continued) / (Nóta 4 ar lean)

	2022	2021
	€000's	€000's
4d) Key Management Personnel Short-Term Benefits / 4d) Sochair Ghearrthéarmacha do Phríomhphearsanra Bainistíochta	651	626
Key Management personnel in the Arts Council include the Director, Deputy Director (Finance Director & Company Secretary), Arts Directors (2), Corporate Services Director, Strategic Development and MGAW Programme Management Director, Human Resources Director, Creative Schools Director and Communications Director. / Áirítear le Príomhphearsanra Bainistíochta sa Chomhairle Ealaíon an Stiúrthóir, Leas-Stiúrthóir (Stiúrthóir Airgeadais & Rúnaí Cuideachta), Ealaíon Stiúrthóirí (2), Stiúrthóir Seirbhísí Corparáideacha, Forbairt Straitéiseach agus Stiúrthóir Bainistíochta Clár MGAW, Stiúrthóir Acmhainní Daonna, Stiúrthóir Scoileanna Ildánacha agus Stiúrthóir Cumarsáide.		
The average number of WTE persons employed during the year on which the salaries and wages figure of €3.367 million above (2021: €3.115 million) is based, was as follows: / Ba mar seo a leanas coibhéis lánaimseartha na ndaoine a bhí fostaithe ar an meán le linn na bliana ar a bhfuil an figiúr thuas €3.367 milliún (2021: €3.115 milliún) le haghaidh tuarastal agus pá bunaithe:		
	2022	2021
Key Management Personnel / Príomhphearsanra Bainistíochta	9	8
Other staff / Foireann eile	62	55
Total WTE / Coibhéis Lánaimseartha (WTE) iomlán	71	63

Note 5: Grants / Nóta 5: Deontais

	2022	2021
	€000's	€000's
Individual artists: / Ealaíontóirí aonair:		
Aosdána – Cnuas (Note 13) / Aosdána – Cnuas (Nóta 13)	2,927	2,903
Aosdána – Retirement benefits / Aosdána – Sochair scoir	11	14
Grants / Deontais	27,456	30,887
Arts organisations / Eagraíochtaí ealaíon		
Annual funding – recurring / Maoiniú Bliantúil – athfhillteach	76,751	71,375
Annual funding – non recurring / Maoiniú Bliantúil – neamh-athfhillteach	5,806	9,065
Total grants per statement of income & expenditure / Iomlán na ndeontas amhail an ráiteas ar ioncam & caiteachas	112,951	114,244

The above grants include the following grants to State Agencies /

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

	2022	2021
	€000's	€000's
Annual funding – recurring / Maoiniú Bliantúil – athfhillteach	700	690
	Ealaín na Gaeltachta Teoranta / Ealaín na Gaeltachta Teoranta	
Annual funding – recurring / Maoiniú Bliantúil – athfhillteach	7,500	7,500
	The Abbey Theatre / Amharclann na Mainistreach	

Note 6: Other administration costs / Nóta 6: Costais riaracháin eile

	2022	2021
	€000's	€000's
Expenditure on the arts / Caiteachas ar na healaíona		
Communications, research, public affairs / Cumarsáid, taighde, gnóthaí poiblí	1,295	700
Arts advisors' fees and expenses / Táillí agus costais na gcomhairleoirí ealaíon	1,108	960
Direct promotions and special initiatives / Cothú díreach agus tionscnaimh speisialta	3,127	2,363
Creative Schools** / Scoileanna Ildánacha**	1,696	1,633
RAISE – private investment initiatives / RAISE – tionscnaimh infheistíochta príobháidí	445	515
	7,671	6,171
** Grants to schools €752,000 (2021: €716,000) are included in Note 5 / ** Áirítear deontais do scoileanna €752,000 (2021: €716,000) i Nóta 5		
Other administration costs / Costais riaracháin eile		
Council members & staff expenses – National / Caiteachas chomhaltáí na Comhairle agus caiteachas foirne – Náisiúnta	130	30
Council members & staff expenses – International / Caiteachas chomhaltáí na Comhairle agus caiteachas foirne – Idirnáisiúnta	10	3
Audit fee / Táille iniúchta	26	24
Internal audit fee / Táille iniúchta inmheánaigh	65	24
Rent, light, heat, insurances, cleaning, repairs, reception and other house expenses / Cíos, soilsiú, teas, árachais, glantóireacht, deisithe, fáiltiú agus costais eile tí	802	676
Information technology / Teicneolaíocht faisnéise	588	411
Business Transformation Programme Operational Readiness / Ullmhacht Oibríochta an Chláir um Chlaochlú Gnó	905	-
Change Management / Bainistíocht Athruithe	222	-
Telephone, training, postage, stationery, printing, records management and other administration expenses / Teileafón, oiliúint, post, stáiseanóireacht, printéireacht, bainistiú taifead agus costais riaracháin eile	342	328
Legal fees / Táillí dlí	186	268
Other professional fees / Táillí gairmiúla eile	296	300
Maintenance contracts / Conarthaí cothabhála	33	55
Bank interest and charges / Ús bainc agus muirir	32	76
Depreciation – Note 7 / Dímeas – Nóta 7	71	105
	3,708	2,300

Note 7: Property, plant and equipment /

Nóta 7: Maoin, gléasra agus trealamh

	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	1,714
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

* "Computer Asset under Development" relates to a new Grants and Purchase Order Processing system which is at an advanced stage of development and is expected to commence use in quarter 4 2024. Following a review of the "Balance at 1 January 2022 (cost)" the residual value has been reduced by €114,000. This adjustment has been included under "Additions at cost".

/ * Baineann "Sócmhainn Ríomhaireachta faoi Fhorbairt" le córas Próiseála le haghaidh Orduithe Ceannaigh agus Deontais atá beagnach i gcrích agus táthar ag súil leis an gcóras a chur i bhfeidhm go luath sa cheathrú in 2024. Tar éis athbhreithniú a dhéanamh ar an "Iarmhéid amhail an 1 Eanáir 2022 (costas)" íslíodh an luach iarmharach de mhéid €114,000. Cuireadh an coigeartú san áireamh faoi "Suimithe ag costas".

(Note 7 continued) / (Nóta 7 ar lean)

	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 2021 (valuation) / Iarmhéid amhail an 1 Eanáir 2021 (luacháil)	3,799	-	-	-	3,799
Balance at 1 January 2021 (cost) / Iarmhéid amhail an 1 Eanáir 2021 (costas)	-	114	1,848	1,021	2,983
Additions at cost / Suimithe ag costas	417	1	176	1,247	1,841
Disposals at cost / Cur de láimh ag costas	-	-	-	-	-
Surplus on revaluation / Barrachas ar athluacháil	69	-	-	-	69
Balance at 31 December 2021 / Iarmhéid amhail an 31 Nollaig 2021	4,285	115	2,024	2,268	8,692
Depreciation / Dímheas					
Balance at 1 January 2021 / Iarmhéid amhail an 1 Eanáir 2021	-	101	1,693	-	1,794
Charge for the year / Táille don bhliain	-	6	99	-	105
Disposals / Cur de láimh	-	-	-	-	-
Balance at 31 December 2021 / Iarmhéid amhail an 31 Nollaig 2021	-	107	1,792	-	1,899
Net Book Value / Glanluach leabhair At 31 December 2021 / Amhail an 31 Nollaig 2021	4,285	8	232	2,268	6,793
At 31 December 2020 / Amhail an 31 Nollaig 2020	3,799	13	155	1,021	4,988

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

	2022	2021
	€000's	€000's
Grants paid in advance / Deontais a íoctar roimh ré	24,588	16,898
Receivables / Infháiltais	10	10
Prepayments & accrued income / Réamhíocaíochtaí & ioncam fabhraithe	375	288
	24,973	17,196

Notes to the financial statements / Nótaí leis na ráitis airgeadais
Note 9: Payables (amounts falling due within one year) /
Nóta 9: Suimeanna iníochta (suimeanna dlíte laistigh de bhliain amháin)

	2022	2021
	€000's	€000's
Grants outstanding / Deontais gan íoc	19,196	17,488
Trade payables & accruals / Suimeanna iníochta agus fabhraithe trádála	2,977	2,008
Deferred income / Ioncam iarchurtha	4,927	-
	27,100	19,496

A provision of €420,000 (2021 €420,000) has been provided for accrued staff hours worked at 31 Dec 2022. Management is satisfied that the obligation has been reliably valued and that it will be paid. Deferred Income of €4,927,000 includes €10,000 of receivables relating to 2023. / Soláthraíodh €420,000 (2021 €420,000) le haghaidh Luach Saothair na Foirne ar an 31 Nollaig 2022. Tá an Bhainistíocht sásta gur luacháladh an chomaoín go hiontaofa agus go n-íocfar í. Cuimsíonn Ioncam Iarchurtha de €4,927,000, €10,000 de rudaí infhaighte a bhaineann le 2023.

Note 10: Reserves / Nóta 10: Cúlchiste

	2022	2021
	€000's	€000's
Capital Reserves / Cúlchistí Caipítíl		
Balance at 1 January / Iarmhéid ag 1 Eanáir	6,793	4,988
Funds allocated to acquire fixed assets / Na cistí a leithdháileadh chun sócmhainní seasta a fháil	1,714	1,841
Assets disposed / Na sócmhainní a cuireadh de láimh	(687)	-
Amortised in line with depreciation / Amúchta de réir dímhéasa	(71)	(105)
Depreciation eliminated on disposals / An dímhéas a baineadh den chur de láimh	687	-
(Deficit) / Surplus on revaluation / (Easnamh) / Barrachas ar athluacháil	(143)	69
Balance at 31 December / Iarmhéid amháil an 31 Nollaig	8,293	6,793
Revenue Reserve / Cúlchistí Ioncaim	11,618	11,648

Notes to the financial statements / Nótaí leis na ráitis airgeadais
 Note 11: Grant commitments / Nóta 11: Infháiltas & réamhíocaíochtaí

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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;

	2022 €000's	2021 €000's
Grant commitments within one year / Tiomantais deontais taobh istigh de bhliain amháin	97,102	78,180
Grant commitments between one and two years / Tiomantais deontais idir bliain amháin agus dhá bhliain	4,936	2,186
Grant commitments over two years / Tiomantais deontais os cionn dhá bhliain	4,852	3,067
Grant commitments at 31 December / Tiomantais deontais ag 31 Nollaig	<u>106,890</u>	<u>83,433</u>

Notes to the financial statements / Nótaí leis na ráitis airgeadais
 Note 12: Commitments under operating leases /
 Nóta 12: Tiomantais faoi léasanna feidhmithe

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	2022 €000's	2021 €000's
The Arts Council occupies three premises and the rent payable was; / Tá trí áitreabh á n-áitiú ag an gComhairle Ealaíon atá léasaithe agus ba;	<u>474</u>	<u>470</u>

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

Notes to the financial statements / Nótaí leis na ráitis airgeadais
 Note 13: Provision for liabilities / Nóta 13: Soláthar i gcomhair dliteanas

	2022 €000's	2021 €000's
Future payment of cnuas / Íocaíochtaí cnuais amach anseo		
Balance at 1 January / Iarmhéid ag 1 Eanáir	726	734
Payments of cnuas / Íocaíochtaí cnuais	(2,901)	(2,911)
Current year costs / Costais na bliana reatha	2,927	2,903
(Decrease) / Increase in provision / (Laghú) / Méadú ar sholáthar	<u>26</u>	<u>(8)</u>
Balance at 31 December / Iarmhéid amhail an 31 Nollaig	752	726
Advance Payments / Réamhíocaíochtaí	(732)	(732)
Provision at 31 December / Soláthar amhail an 31 Nollaig	<u><u>20</u></u>	<u><u>(6)</u></u>

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 2022 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, d'hearbhaigh roinnt de chomhaltaí na Comhairle go raibh coinbhleacht leasa i gceist dóibh 2022 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 d'hearbhaíonn a leithéid de choinbhleacht páirt sna pléite ná sna socrúithe maidir le deontais do na heagraíochtaí nó na daoine aonair sin ar d'hearbhaigh 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	2022 €	Grantee / Deontai
Fearghus Ó Conchúir (Deputy Chair) / (Leas-Chathaoirleach)	150,660	Ceol Connected
	41,800	Light Moves Festival of Screendance
	910,000	Project Arts Centre
	280,600	Dance Limerick
Dónall Curtin	42,073	Gelezova, Julia
	52,000	South Tipperary Arts Centre
	70,000	Centre for Creative Practices
Melatu Uchenna Okorie	100,000	Skein Press
	587,000	Siamsa Tíre Theatre and Arts Centre
	235,000	Irish Writers' Centre
Teresa Buzskowska	120,000	Aisling Byrne
	70,000	Centre for Creative Practices
	35,000	Musici Ireland
	130,000	A4 Sounds
	35,000	Match In the Dark
	98,574	Super Paua
	201,718	Newell Anna
	910,000	Project Arts Centre
	110,000	Riverbank Arts Centre
235,000	Irish Writers' Centre	

Note 15: Staff retirement benefit scheme /

Nóta 15: Scéim Sochar Scoir na Foirne

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

	2022 €000's	2021 €000's
Current service costs / Costais seirbhíse reatha	955	929
Change in value of annuities / Athrú ar luach blianachtaí	47	21
Employee Contributions / Ranníocaíochtaí na bhFostaithe	(165)	(146)
Total operating charge / Táille iomlán oibríúcháin	837	804
Interest on retirement benefit scheme liabilities / Ús ar dhliteanas scéim na sochar scoir	280	196
	1,117	1,000

b) Net retirement benefit liability / b) Glandlíteanas sochar scoir

	2022 €000's	2021 €000's
Present value of funded obligations / Luach reatha na n-oibleagáidí maoinithe	16,089	20,918
Deferred retirement benefit asset / Sócmhainn sochar scoir iarchurtha	(16,089)	(20,918)
Net liability / Glandlíteanas	-	-

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

	2022 €000's	2021 €000's
Present value of scheme obligations at beginning of year / Luach reatha oibleagáidí na scéime ag tús na bliana	20,918	19,055
Current service cost / Costas seirbhíse reatha	955	929
Interest costs / Costais úis	280	196
Actuarial loss / Cailteanas achtúireach	624	343
Changes in assumptions / Athruithe ar na boinn tuisceana	(6,507)	778
Payments to pensioners / Íocaíochtaí do phinsinéirí	(228)	(404)
Change in value of annuities / Athrú ar luach blianachtaí	47	21
Present value of scheme obligations at end of year / Luach reatha oibleagáidí na scéime ag deireadh na bliana	16,089	20,918

**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 2022 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 2022.

The principal actuarial assumptions were as follows: /
Ba iad seo a leanas na príomhbhoinn tuisceana achtúireacha

	2022	2021
Discount rate / Ráta lascaine	3.50% pa	1.30% pa
Rate of increase in salaries / Ráta méadaithe ar thuarastail	3.65% pa	3.10% pa
Rate of increase in retirement benefits in payment / Ráta méadaithe ar shochair scoir atá á n-íoc	3.15% pa	2.60% pa
Inflation rate / Ráta boilscithe	2.65% pa	2.10% pa
Revaluation of deferred retirement benefit / Athluacháil ar shochair scoir iarchurtha	3.15% pa	2.60% 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 3.50% per annum (1.30% 2021) 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 3.50% per annum (1.30% 2021) a nglactar leo ar an dáta luachála.

Inflation / Boilsciú

The assumed rate of price inflation is 2.65% (2.10% 2021) at the valuation date, which has been derived from market implied rates. / Is é 2.65% an ráta boilscithe ar glacadh leis (2.10% 2021) ar dháta na luachála, rud a thagann le sprioc fhadtéarmach an mhargaidh rátaí intuigthe.

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

Salaries are assumed to increase at 1.00% annually above inflation at 3.65% per annum (3.10% 2021). Deferred benefits are assumed to increase at 0.50% annually above inflation at 3.15% per annum (2.60% 2021). / Meastar go méadaíonn thuarastail ag ráta 1.00% os cionn an ráta boilscithe ag 3.65% in aghaidh na bliana (3.10% in 2021). Meastar go méadaíonn sochair iarchurtha ag ráta 0.50% os cionn an ráta boilscithe ag 3.15% in aghaidh na bliana (2.60% in 2021).

**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 mortláíochta agus leanfaimid de mhonatóireacht a dhéanamh ar an mbonn tuisceana sin i bhfianaise na dtreochtaí sa taithí mortláíochta tríd is tríd. Tá líon na mball sa Phlean róbheag chun anailís ná aon mheastacháin éifeachtacha ar bith a dhéanamh maidir leis na leibhéil mhortláíochta 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	24.2 years / 24.2 bliain	26.3 years / 26.3 bliain
65	21.7 years / 21.6 bliain	24.2 years / 24.2 bliain

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

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

Membership summary / Achoimre ar an mBallraíocht

Plan Liabilities as at 31 December 2022 were based on the following member information: / **Bhí Dlíteanas an Phlean amháil an 31 Nollaig 2022 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 Ghníomhacha		
– Superannuation Scheme / – Scéim Aoisliúntais	35	1,280
– Single Scheme / – Scéim Aonair	30	683
Deferred pensioners / Pinsinéirí larchurtha	37	87
Pensioners / Pinsinéirí	18	214*

*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 dhearbú de réir na sochar atá ar fáil ann, de réir aois agus leithdháileadh seirbhíse na gcomhaltaí agus de réir thairbhí an phlean maidir le rátaí fáiltas infheistíochta, boilsciú tuarastal, méaduithe ar phinsin, mortlaíocht agus athróa 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 dlíteanas 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 fhabhráithe ag tús na bliana airgeadais, sa chás go bhfuil an sochar fhabhráithe 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 dlíteanas fhabhráithe duine aonair luach reatha an tsochair fhabhráithe chun críocha luachála. Is é an costas seirbhíse reatha luach reatha an tsochair a measfar gur fhabhraíodh 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 ndlíteanas fhabhráithe do gach comhalta de chuid an phlean.**

d) History of experience gains and losses / d) Tuairisc ar na ghnóthachain agus na caillteanais taithí	2022 €000's	2021 €000's	2020 €000's	2019 €000's
Defined benefit obligations / Oibleagáidí sochair shainithe	16,089	20,918	19,055	17,075
Experience (gains) / losses on scheme liabilities amount / (Gnóthachain) / caillteanais ó thaithí ar mhéid dhliteanais na scéime	624	343	(78)	(253)
Percentage of scheme Liabilities / Mar chéatadán de dhliteanais na scéime	-3.9%	-1.6%	0.4%	1.5%

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

	2022 €000's	2021 €000's
Balance at 1 January / Iarmhéid ag 1 Eanáir	20,918	19,055
Income & expenditure account / Cuntas Ioncaim & Caiteachais	1,054	742
Increase / (decrease) in deferred retirement benefit funding / Méadú / (laghdú) ar mhaoiniú sochar scoir iarchurtha	(5,883)	1,121
Balance at 31 December / Iarmhéid amhail an 31 Nollaig	16,089	20,918

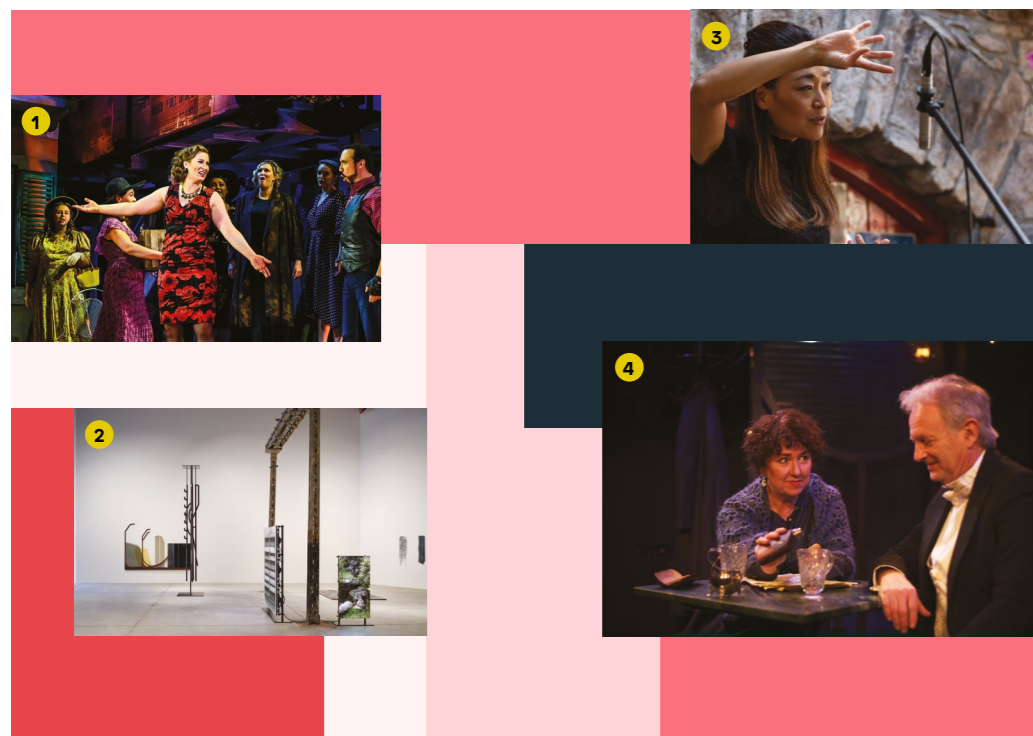
Movement of trust funds in 2021 / Gluaiseacht na gCistí iontaobhais in 2021	31 Dec 2021 / 31 Nollaig 2021	Income / Ioncam	Expenditure / Caiteachas	Surplus on sale reinvested / Barrachas ar dhíolachán athinfheistithe	Fair value adjustment / Coigeartú i dtaca le luach cóir	31 Dec 2022 / 31 Nollaig 2022
	€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	111	-	(1)	3	(22)	91
Denis Devlin award / Dámhachtain Denis Devlin	17	-	-	-	(3)	14
Ciste Cholmcille / Ciste Cholmcille	113	1	(4)	3	(22)	91
Marten Toonder award / Dámhachtain Marten Toonder	297	2	(3)	8	(59)	245
Doris Keogh award / Dámhachtain Doris Keogh	20	-	-	1	(4)	17
Michael Byrne award / Dámhachtain Michael Byrne	20	-	-	-	(4)	16
Mary Farl Powers award / Dámhachtain Mary Farl Powers	13	-	-	-	(2)	11
Margaret Arnold scholarship / Scoláireacht Margaret Arnold	73	-	(1)	2	(14)	60
Joan Denise Moriarty scholarship / Scoláireacht Joan Denise Moriarty	52	-	(1)	1	(10)	42
John Broderick trust / Iontaobhas John Broderick	485	5	(11)	15	(98)	396
	1,203	8	(21)	33	(238)	985

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 eisiaimh 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 29 June 2023 /
Cheadaigh an Chomhairle Ealaíon na ráitis airgeadais ar an 29 Bealtaine 2023





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- 1) Carmen INO Bord Gais Theatre, March 2022. *Dinyar Vania (Don José) and Paula Murríhy (Carmen) in INO Carmen RuthMedjber.* Carmen INO Bord Gais Theatre, Márta 2022. *Dinyar Vania (Don José) and Paula Murríhy (Carmen) in INO Carmen RuthMedjber.*
- 2) Gather. *Gather Ireland at Venice.* Artist: Niamh O'Malley. Gather. *Gather Ireland at Venice.* Ealaíontóir: Niamh O'Malley.
- 3) Classical in Matts. *Westport House.* Photographer: Karen Cox. Classical in Matts. *Teach Chathair na Mart.* Grianghrafadóir: Karen Cox.
- 4) AfterPlay. Organisation: Belweys. AfterPlay. Eagraíocht: Belweys.



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- 1) The First Child. *INO September 2022.* Photographer: Ste Murray. The First Child, *INO Meán Fómhair 2022.* Grianghrafadóir: Ste Murray.
- 2) Ceol sa Chlann in St Columba's Church. *Consairtín.* Photographer: John O'Neill. Ceol sa Chlann i Séipéal Naomh Columba. *Consairtín.* Grianghrafadóir: John O'Neill.
- 3) Close Act Theatre. *(The Netherlands) - White Wings.* Cashel Arts Festival. Photographer: Dermot O'Halloran. Close Act Theatreble. *(The Netherlands) - White Wings. Féile Ealaíon Chaiseal.* Grianghrafadóir: Dermot O'Halloran.
- 4) Hive City Legacy Cast Photo. *Dublin Fringe Festival.* Photographer: Tessy Media. Hive City Legacy Cast Photo. *Dublin Fringe Festival.* Grianghrafadóir: Tessy Media.

Annual Report 2022
Tuarascáil Bhliantúil 2022

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