

Company Registration No. 296553 (Ireland)

**ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE**  
**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## COMPANY INFORMATION

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<b>Directors</b>	Dominic Thorpe Emma Geoghegan Brian Collins Maeve Mulrennan Lucina Russell
<b>Secretary</b>	Brian Collins
<b>Company number</b>	296553
<b>Registered office</b>	4th Floor Sean O'Casey Centre, St Mary's Road, East Wall, Dublin 3.
<b>Auditor</b>	Hopkins CM & Associates Limited Certified Public Accountants and Statutory Audit Firm 21 The Green, Kensington Lodge Rochestown Avenue, Dun Laoghaire Co Dublin A96 AN83
<b>Business address</b>	4th Floor Sean O'Casey Centre, St Mary's Road, East Wall, Dublin 3.
<b>Bankers</b>	Allied Irish Banks 126-128 Capel Street Dublin 1

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# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

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# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The directors present their annual report and financial statements for the year ended 31 December 2023.

#### **Principal activities and review of the business**

The principle activity of the company continued to be that of a charity championing the creativity of artists with disabilities, promoting inclusive experiences for audiences with disabilities and working to enhance the disability related capacity of arts organisations.

ADI is supported by the Arts Council / An Chomhairle Ealaíon under Strategic Funding, which provides stability and security by contributing towards both operating and artistic programming costs. With the support of the Arts Council, ADI provides key services for arts development, audience development, and training and information provision.

#### **Highlights of the period**

##### **Arts and Disability Connect**

Arts and Disability Connect (ADC) is a funding scheme for artists with disabilities, funded by the Arts Council/ and developed and managed by Arts & Disability Ireland. Since the inception of the Arts and Disability Connect Scheme in 2014, ADI have received 449 funding applications and awarded 168 artists proposals a sum total of €597,686.40.

In this tenth year of the awards, 24 artists were awarded €120,250 over two rounds and under four strands: New Work, Research & Reflection, Mentoring and Training. In 2023, 103 applications were received, compared to 131 in 2022. However, we deliberately narrowed the Research & Reflection criteria in 2023 to encourage more focused project proposals which likely resulted in the overall number of applications received.

Throughout the years we have seen artists ambitions steadily grow and in response the scheme has grown alongside them. 2023 saw changes to the delivery of the scheme and was led out by new staff members Ange Senior and Róisín Power Hackett.

As a way of introducing and embedding the new staff team in the scheme, it was decided not to run ADC as two rounds offering all four awards but to offer two separate opportunities in 2023: Opportunity One – Mentoring & Training, and Opportunity Two – New Work & Research and Reflection.

##### **ADC Development and support**

Publicist Stephanie Dickenson worked with two artists on PR campaigns to support their New Work projects including;

- Leah Moore's short film **In The Cards**, which screened at the Galway Film Fleadh in July; and
- Bridget O'Gorman's exhibition **Support/Work** at TULCA Festival of Visual Arts in Galway in November.

##### **Information sessions**

2 general information sessions were recorded and made available on ADI's website and YouTube channel. ADI also provided 2 live 'Come & Ask Questions' sessions via Zoom. All sessions and recordings were captioned and Irish Sign Language interpreted.

##### **10 year anniversary of the scheme**

2024 marks 10 years of the Arts and Disability Connect scheme. ADI plan to host a celebratory event to bring together previous awardees and mark the success of the scheme

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Arts and Disability Audience Development

In partnership with venues and theatre companies across the country, ADI facilitates the presentation of ambitious and high-quality Irish theatre to audiences with disabilities.

#### Accessible Performances 2023

Audio Description (AD), Captioning (OC), Touch Tour (TT) and Irish Sign Language Interpreted Performances (ISL) were as follows:

- **Cinderella**, The Everyman, Cork, ISL, 7<sup>th</sup> January,
- **The Weir**, The Abbey Theatre, 7th January (AD, TT, OC)
- **Tales from the Holywell**, 15th February (OC), 17th February (AD, TT)
- **Tartuffe**, 8th April (AD, TT, OC)
- **Ghosts**, 13th May (AD, TT, OC)
- **Oceans at the edge of the lane**, 31st March (AD, TT), 1st April (OC)
- **Manifest**, 4th March (OC)
- **The Patient Gloria**, 4th May (AD, TT)
- **Master Class: An Audience With Maria Callas**, 27th May (AD, TT)
- **The Race**, The Ark, 18th - 21st May (AD, TT)
- **Girl on the Altar**, The Abbey Theatre, 19th August (AD, TT)
- **Annie**, Bord Gáis Energy Theatre, 31st August (AD, TT)
- **Dirty Dancing**, Bord Gáis Energy Theatre, 12st September (AD, TT)
- **The Lion King**, Bord Gáis Energy Theatre, 14th October (AD, TT), 7th November (OC)
- **The Glass Menagerie**, The Everyman, Cork, 24th August (AD, TT)
- **Così fan tutte**, The Gaiety Theatre, 24th May (AD, TT)
- **La Bohème**, Bord Gáis Energy Theatre, 26th November (AD, TT)
- **MOSH** at Project Arts Centre, Dublin Fringe Festival, 17th September (AD, TT)
- **Shauna Carrick wants a Dog**, Smock Alley Theatre, Dublin Fringe Festival, 18<sup>th</sup> September (AD)
- **The Dan Daw Show**, Project Arts Centre, Dublin Fringe Festival, 23<sup>rd</sup> September (AD, TT)
- **Rothar**, The Ark, Dublin Theatre Festival, 1st October (AD, TT)
- **Hermit**, The Ark, Dublin Theatre Festival, 7th October (AD, TT)
- **Quake**, The Samuel Beckett Theatre, Dublin Theatre Festival, 8th October (AD, TT, OC)
- **Fall and Float**, The Ark, Dublin Theatre Festival, 14th October (AD, TT)
- **This Solution**, Project Arts Centre, Dublin Theatre Festival, 15th October (AD, TT, OC)
- **Somewhere Out There**, The Abbey Theatre, Dublin Theatre Festival, 28<sup>th</sup> October (AD, TT, OC)

#### Visual Art

Dublin City Gallery The Hugh Lane

In this monthly programme for people with a hearing impairment the tours focus on either highlights from the Hugh Lane Gallery collection displays, the Francis Bacon Studio, the Stained Glass Room, the Sean Scully Gallery or the temporary exhibitions programme.

Assisted Listening Tours took place on 14th April, 12th May, 9th June, 20th October and 17th November.

This totals 42 accessible performances/events in 2023 which is a 40% increase on the 30 provided in 2022.

#### Dublin Access Partnerships

Two webinars were held as part of the DAP series in 2023:

o The 'Why' and 'How' of Accessibility in Cultural Contexts, 18th April,

o Access Equipment and Technology: Supporting an Accessible Arts Programme, 27th June.

Both webinars are available to view on the ADI website here:

<https://adiarts.ie/organisations/partnerships/dap/>

#### Fire Station Artists' Studios (FSAS) Studio Visits Programme 2023

FSAS have now taken full ownership of this partnership programme for artists with disabilities and are managing it as part of their annual programme.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **adiarts.ie**

ADI's website provides valuable resources and information to artists, audiences and the wider arts sector in an example of accessibility coupled with beautiful design, to showcase our developing partnerships with artists, organisations and national projects.

#### **Disability**

#### **Equality**

#### **Training**

#### **(DET)**

ADI provides DET that is specifically tailored for the needs of the arts organisations who want to include artists and audiences with disabilities in what they do. DET is currently facilitated by ADI's Executive Director Pádraig Naughton and Access and Training Officer Adrian Colwell.

In 2023, DET was provided to the following organisations:

- **Hawk's Well Theatre, Sligo**, two half-day online sessions, 28th February and 27<sup>th</sup> March.
- **Esker Arts Centre, Tullamore**, half-day online session, 26<sup>th</sup> April,
- **Cork County Council & local arts organisations**, full-day online session, 18<sup>th</sup> May,
- **Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media Arts**, Film & Investment Unit, Night-Time Economy Unit, Culture Ireland and Safe to Create, **half-day online session**, 17th October,
- **Limerick Arts Office** (client organisations), half-day in-person session, 30th November,
- **The Ark**, Dublin, half-day in-person session, 6th December,
- **Safe to Create**, Wexford Opera House, half-day in-person session, 13th December.

#### **Online self-directed training programme**

ADI have engaged Cobblestone Learning to produce an online training programme focused on **An Introduction to Arts and Disability**. This 45-minute self-directed module will be available on the ADI website and offered in addition to our current in-person / online training which will take on a more discursive role in the coming years. ADI have consulted with Age & Opportunity, Safe to Create, The Learning Rooms and the National Disability Authority in preparation for this training programme, which is being developed under the Arts Council's Capacity Building Support Scheme.

#### **Bealtaine/ Age & Opportunity Training & Toolkit**

Emma Dwyer's **I Love Museums but they Don't Love Me: Age & Disability Arts Access Info Sheet**, produced as part of ADI's partnership with Bealtaine on the Disability Equality & Older People Training Tool Kit has been published and is now available on the ADI website at <https://adiarts.ie/organisations/publications/age-and-disability/>

#### **Research Tender**

ADI and Age & Opportunity commissioned Rosie Lynch and Noortje van Deursen of the Workhouse Union to carry out an Arts, Disability and Older Person training review as part of its joint access initiative. This research will feed into and support the rolling out of Age & Opportunity's Arts & Creative Charter for Older People as well as Arts & Disability Ireland's training programme.

#### **Production Award**

ADI's multi-annual partnership with Dublin Dance Festival and The Ark (2021-23), supported the production and presentation in 2023 of an ambitious new contemporary dance work for children, young people and families by a choreographer with a disability.

The MOVE Commission selected acclaimed choreographer Marc Brew to create **The Race** which entwined three of Aesop's Fables to create a fun, interactive and colourful world of animals, puppets, theatre and movement. The Race premiered at Dublin Dance Festival 2023 with all performances relaxed in nature and welcoming to children who are neurodiverse. The show featured audio description and programme notes were provided.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The full theatrical version of *The Race* was made available for schools to stream from 16th – 23rd June, and had 10,408 views. It was streamed again for Culture Night on 22nd September, which reached 4,294 school children and 585 views from the general public. The recording featured integrated Irish Sign Language and captions, with performers audio describing themselves and their movement.

#### **Equinox Assemble Symposium at Project Arts Centre**

ADI collaborated with Equinox Theatre Company to present the first **Assemble Symposium** at Project Arts Centre 6th – 7th November. This celebrated 15 years of the Equinox ensemble with a focus on placing the work of the company within the wider national context.

It offered a unique opportunity to platform inclusive practice in the Irish Theatre landscape and placed the artists and practitioners themselves at the forefront. This two-day event featured panel discussions, a live performance by Equinox, and workshops led by the actors and other invited artists. ADI Executive Director Pádraig Naughton chaired the closing panel **What Is Inclusion?**

#### **TULCA Festival of Visual Art**

TULCA took place in Galway from 3rd – 19th November. The festival was city-wide and presenting venues included the Hynes Building, Galway Arts Centre, 126 Gallery, University Hospital Galway, University Gallery, Outset Gallery, and Ballinasloe Library. Working with curator Iarlaith Ní Fheorais, ADI provided access support including:

- Facilitated Audio Description training for TULCA Educational staff on 4th September, this was provided online via Zoom by Anne Hornsby of Mind's Eye Description.
- Guidance on creating an accessible open call.
- Guidance on the provision of captioning for live events.
- Captioning of selected video works.
- Seating to facilitate access for audiences with disabilities and older people in a temporary white box gallery space at the Hynes Building.

#### **Auspicing**

ADI commissioned Australian arts and disability consultant Morwenna Collette to research auspicing in relation to artists with disabilities receiving funding from both ourselves and other funding bodies in Ireland. This research was commissioned in response to significant issues emerging for artists with disabilities experiencing the negative implications receiving grant funding can have on their eligibility to receive Disability Allowance, Blind Pension or Invalidity Pension and secondary benefits from the Department of Social Protection.

ADI and The Arts Council are in discussion on how to take ADI's auspicing proposals forward, as well as seeking legal advice on how auspicing complies with Irish anti-money laundering and beneficial ownership legislation. This advice has included an indication that if auspicing agreements were necessary to assist artists with disabilities to manage funding awards this would be a more reasonable approach, rather than being a mechanism to avoid artists' disabilities being impacted by the receipt of funding awards.

Guidance from Citizens Information on the impact on disability benefits for artists who receive Arts and Disability Connect funding was published in 2023, and can be found at the following link: <https://www.citizensinformation.ie/en/social-welfare/socialwelfare-payments/social-welfare-payments-andwork/disability-payments-and-art-council-grants/>

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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Executive

Director:

Talks/Presentations/Panels

- **Media4All 10 Conference presentation**, Antwerp, 5th - 7th July,
- **Night Time Economy Forum Advisory Committee Meeting**, 29th August, 20th October,
- **DANCING Academic Conference**, NUI Maynooth, 4th September,
- **KCAT Advisory Panel**, 14th September,
- **Creative Europe Advisory Group EDI Event**, 18th September,
- **Colm Ó Briain: A Coat of Many Colours book launch**, Smock Alley Theatre, 6th October.
- **Cataloguing and Digitisation Seminar**, IMMA, 17th October,
- **The Hunt Inclusive Museum Working Group**, 14th December.

#### **Leadership Exchange in Arts and Disability (LEAD) 2023**

Adrian Colwell, Ange Senior and Pádraig Naughton attended LEAD 2023 in Boston from 27 – 31 August. The team attended workshops, talks and panels, and Pádraig hosted a series of 6 sessions entitled Foundations of Access.

#### **Visual Artists Ireland (VAI) 'Get Together'**

VAI's Annual Get Together featured panel discussions, webinars and artist talks. Adrian Colwell, Ange Senior and Róisín Power Hackett attended this two-day event which ran 29th September (online) and 2nd October (in person at Esker Arts Centre, Tullamore). ADI had a stand to promote the Arts and Disability Connect scheme while at the event.

#### **ADI Staffing Structure Review**

Hannah Gumbrielle joined the ADI team in the role of Communications and Administrative Officer in December 2023.

#### **Plans for future periods**

ADI's strategic plan 2017-2021 **Leading Change in Arts and Culture** aimed to take us further towards realising our ambitious vision of an Ireland in which people with disabilities can fully experience and contribute to Irish artistic and cultural life on a basis of equality with everyone else. Until now we've focused on effecting change by embedding knowledge and legacy in all the partnerships we've been involved in. From this point on we will seek to scale up our impact, in partnership with others, to achieve transformational change across the arts sector.

We want to see ambitious and innovative art by people with disabilities throughout the country. We want to achieve consistency and coherence in every region, not just in pockets or particular places. We are aiming for a series of strategic multi-annual projects that will result in greater visibility for the work of artists with disabilities. We are also determined to embed a more holistic approach to accessible arts programming at a local, regional and national level.

ADI are working on a new strategic plan with consultants Marian Flanagan and Alan Martin.

#### **Directors and secretary**

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Dr Emily Mark-FitzGerald

(Resigned 1 January 2023)

Dominic Thorpe

Emma Geoghegan

Brian Collins

Maeve Mulrennan

Lucina Russell

ADI's directors remain in the office for two terms of three years.



# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### Results

The results for the year are set out on page 11.

### Risks

#### Financial Risk

The major financial risks include management of resources and cashflow, as the organisation endeavours to maintain services and ensure its financial sustainability.

#### Operational Risk

The major operational risks centre on the consistent delivery of quality and services to people with disabilities in a safe environment for both the individual and ADI staff and these risks are addressed through comprehensive training as well as documented policies and procedures and a constant focus on quality.

### Accounting records

The company's directors are aware of their responsibilities, under sections 281 to 285 of the Companies Act 2014 as to whether in their opinion, the accounting records of the company are sufficient to permit the financial statements to be readily and properly audited and are discharging their responsibility by employing qualified and experienced staff and ensuring that sufficient company resources are available for the task. The accounting records are held at the company's business premises, 4th Floor Sean O'Casey Centre, St Mary's Road, East Wall, Dublin 3.

### Taxation Status

Arts and Disability Ireland Company Limited By Guarantee has been granted charitable status under section 207 and 208 of the Taxes Consolidation Act 1997.

### Research and development

The company was not engaged in research and development work during the year.

### Post balance sheet events

There have been no significant events affecting the organisation since the year end, which would have an impact on the results in the financial statements.

### Auditor

In accordance with the company's articles, a resolution proposing that Hopkins CM & Associates Limited be reappointed as auditor of the company will be put at a General Meeting.

### Statement of disclosure to auditor

Each of the directors in office at the date of approval of this annual report confirms that:

- so far as the directors are aware, there is no relevant audit information of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of section 330 of the Companies Act 2014.

On behalf of the board



Brian Collins

Director

17 June 2024



Maeve Mulrennan

Director

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DIRECTORS' RESPONSIBILITIES STATEMENT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (Generally accepted Accounting Practice in Ireland) issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act 2014.

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

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

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

On behalf of the board



Brian Collins

**Director**

17 June 2024



Maeve Mulrennan

**Director**

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

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#### Opinion

We have audited the financial statements of Arts and Disability Ireland Company Limited by Guarantee (the 'company') for the year ended 31 December 2023 which comprise the income and expenditure account, the statement of comprehensive income, the balance sheet, the statement of changes in members' funds, the statement of cash flows and the related notes including a summary of significant accounting policies. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are described below in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

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#### **Opinions on other matters prescribed by the Companies Act 2014**

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

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

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

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

#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of directors for the financial statements**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the company's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the company's financial statements is located on the IAASA's website at: <https://www.iaasa.ie/Publications/Auditing-standards/Standards-Guidance-for-Auditors-in-Ireland/Description-of-the-auditor-s-responsibilities-for>. This description forms part of our auditor's report.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

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

*X.Y. Shen*

**Xiao Yuan Shen**

**For and on behalf of Hopkins CM & Associates Limited**

17 June 2024

Certified Public Accountants and

Statutory Audit Firm

21 The Green, Kensington Lodge

Rochestown Avenue, Dun Laoghaire

Co Dublin

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# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Notes	2023 €	2022 €
<b>Income</b>	<b>3</b>	539,349	529,426
Administrative expenses		(530,665)	(459,018)
Other operating income		825	825
		<hr/>	<hr/>
<b>Surplus before taxation</b>		9,509	71,233
Tax on surplus	<b>7</b>	-	-
		<hr/>	<hr/>
<b>Surplus for the financial year</b>		9,509	71,233
		<hr/> <hr/>	<hr/> <hr/>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## STATEMENT OF COMPREHENSIVE INCOME

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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	<b>2023</b>	<b>2022</b>
	€	€
Surplus for the year	9,509	71,233
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<u>9,509</u>	<u>71,233</u>

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 €	€	2022 €	€
<b>Fixed assets</b>					
Tangible assets	8		18,439		20,920
<b>Current assets</b>					
Debtors	9	18,931		27,832	
Cash at bank and in hand		370,965		380,324	
		<u>389,896</u>		<u>408,156</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(207,466)</u>		<u>(237,716)</u>	
<b>Net current assets</b>			<u>182,430</u>		<u>170,440</u>
<b>Net assets</b>			<u>200,869</u>		<u>191,360</u>
<b>Reserves</b>					
Income and expenditure account			<u>200,869</u>		<u>191,360</u>
<b>Members' funds</b>			<u>200,869</u>		<u>191,360</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Standard 102 'The Financial Statement Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved by the board of directors and authorised for issue on 17 June 2024 and are signed on its behalf by:



Brian Collins  
Director



Maeve Mulrennan  
Director



# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## STATEMENT OF CHANGES IN MEMBERS' FUNDS

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Income and expenditure account €
<b>Balance at 1 January 2022</b>	120,127
<b>Year ended 31 December 2022:</b>	
Surplus and total comprehensive income for the year	71,233
	<hr/>
<b>Balance at 31 December 2022</b>	191,360
<b>Year ended 31 December 2023:</b>	
Surplus and total comprehensive income for the year	9,509
	<hr/>
<b>Balance at 31 December 2023</b>	<u>200,869</u>

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Notes	2023 €	€	2022 €	€
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	15		(4,536)		52,260
<b>Investing activities</b>					
Purchase of tangible fixed assets		(4,823)		(21,420)	
<b>Net cash used in investing activities</b>			(4,823)		(21,420)
			_____		_____
<b>Net (decrease)/increase in cash and cash equivalents</b>			(9,359)		30,840
Cash and cash equivalents at beginning of year			380,324		349,484
			_____		_____
<b>Cash and cash equivalents at end of year</b>			370,965		380,324
			=====		=====

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

The following accounting policies are applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Company information

Arts and Disability Ireland Company Limited by Guarantee is a limited company domiciled and incorporated in Ireland. The registered office is 4th Floor Sean O'Casey Centre, St Mary's Road, East Wall, Dublin 3.

#### 1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), as adapted by Section 1A of FRS 102, and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Income and expenditure

##### Incoming Resources

All income resources are included in the income and expenditure account when the company is entitled to the income and the amount can be measured with reasonable accuracy and is probable.

Annual funding grant income from the Arts Council, other Government Agencies and other sources is credited when receivable to the income and expenditure account.

Expenditure and service-related grants are credited to the income and expenditure account upon the recognition of the associated expense for which the grant was originally received.

##### Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred and is recorded as part of the expenditure to which it relates.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% Straight Line
Grant aided equipment	25% Straight Line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the income and expenditure account.

#### 1.5 Impairment of fixed assets

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in surplus or deficit unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade and other account receivables and payables.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loan that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### 1.8 Taxation

The company has obtained exemption from the Revenue Commissioners in respect of corporation tax, it being a company not carrying on a business for the purposes of making a profit.

#### 1.9 Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the Balance Sheet date.

#### 1.10 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Capital government grants received are shown as deferred income and credited to the income and expenditure account by instalments on a basis consistent with the depreciation policy of the relevant assets. Revenue grants are credited to the profit and loss account to offset the matching expenditure.

#### 1.11 Deferred income

Deferred income is made up of income received in earlier periods and which remains on the balance sheet until the related programme activity occurs.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income

Income represents funding and other income as analysed below.

	<b>2023</b>	<b>2022</b>
	€	€
Arts Council Strategic Funding	318,000	309,000
Arts Council Other Funding	148,328	138,013
Accessible Performances	42,686	62,326
Other income receivable	25,302	17,537
Disability Equality Training and Arts Sector Services	5,033	2,550
	<u>539,349</u>	<u>529,426</u>

The Arts Council provided Strategic Funding of €318,000 in 2023. The funding is provided to enable ADI to bring about full inclusion, access and opportunities for artists and audiences with disabilities in Ireland. The funding is provided for a period of 12 months.

Other funding provided by the Arts Council is as follows:

Total funding of €150,000 was provided to ADI to manage the Arts and Disability Connect Scheme on behalf of the Arts Council. A management fee of 10% or €15,000 was paid to ADI for this service and is included under other income.

Arts and Disability Connect is a funding scheme for artists with disabilities. The scheme was set up in 2014 and since then has received 449 funding applications and awarded 168 artists proposals a sum total of €597,686.40.

In this tenth year of the awards, 24 artists were awarded €120,250 over two rounds and under four strands: New Work, Research & Reflection, Mentoring and Training.

#### 4 Operating surplus

	<b>2023</b>	<b>2022</b>
	€	€
Operating surplus for the year is stated after charging:		
Depreciation of tangible fixed assets	7,304	3,621
	<u>7,304</u>	<u>3,621</u>

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 5 Employees

The average monthly number of persons employed by the company during the year was 5 (2022 - 3).

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Employees	5	3

Their aggregate remuneration comprised:

	<b>2023</b>	<b>2022</b>
	<b>€</b>	<b>€</b>
Wages and salaries	193,068	127,772
Social security costs	21,335	14,106
	<u>214,403</u>	<u>141,878</u>

No employee was paid more than €60,000 during the year.

### 6 Directors' remuneration

No directors' remunerations were paid during the year.

### 7 Taxation

No charge to taxation arises as the company has been granted charitable exemption by the Revenue Commissioners.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 8 Tangible fixed assets

	Computer equipment €	Grant aided equipment €	Total €
<b>Cost</b>			
At 1 January 2023	27,502	49,801	77,303
Additions	4,823	-	4,823
Disposals	(1,766)	(2,783)	(4,549)
At 31 December 2023	30,559	47,018	77,577
<b>Depreciation and impairment</b>			
At 1 January 2023	8,759	47,624	56,383
Depreciation charged in the year	6,460	844	7,304
Eliminated in respect of disposals	(1,766)	(2,783)	(4,549)
At 31 December 2023	13,453	45,685	59,138
<b>Carrying amount</b>			
At 31 December 2023	17,106	1,333	18,439
At 31 December 2022	18,743	2,177	20,920

### 9 Debtors

	2023 €	2022 €
<b>Amounts falling due within one year:</b>		
Trade debtors	1,558	3,982
Other debtors	937	-
Prepayments	1,436	1,350
Accrued income	15,000	22,500
	18,931	27,832

### 10 Creditors: amounts falling due within one year

	2023 €	2022 €
Trade creditors	14,553	-
PAYE and social security	13,019	9,136
Deferred income	11 128,371	177,635
Other creditors	465	721
Accruals	51,058	50,224
	207,466	237,716

### 11 Deferred income

	2023 €	2022 €
<b>Deferred Capital Grant: (See note 11)</b>		

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

11 Deferred income	(Continued)	
Opening balance	1,650	2,474
Released to income	(825)	(824)
	<hr/>	<hr/>
Closing balance	825	1,650
<b>Deferred Income:</b>		
Arts Council - Touring & Dissemination 2018		
Opening balance	5,108	5,108
Received	-	
Released to income	-	
	<hr/>	<hr/>
Closing balance	5,108	5,108
Arts Council - Strategic Funding		
Opening balance	108,200	77,250
Received	111,300	108,200
Released to income	(108,200)	(77,250)
	<hr/>	<hr/>
Closing balance	111,300	108,200
Access and Audience Services (Project Arts Centre)		
Opening balance	5,000	5,000
Received	-	
Released to income	(5,000)	-
	<hr/>	<hr/>
Closing balance	-	5,000
Arts Council - Irish Film Institute/ADI Partnership		
Opening balance	-	816
Received	-	-
Released to income	-	(816)
	<hr/>	<hr/>
Closing balance	-	-
Access Summit		
Opening balance	5,000	5,000
Received	-	-
Released to income	(5,000)	-
	<hr/>	<hr/>
Closing balance	-	5,000
Arts Council - Covid 19 Funding		
Opening balance	4,980	4,980
Received	-	-
Released to income	-	-
	<hr/>	<hr/>
Closing balance	4,980	4,980
Arts Council - Multi Strategic Funding 2021		



# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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11	Deferred income	(Continued)	
	Opening balance	35,711	68,168
	Received		-
	Released to income	(35,711)	(32,457)
	Closing balance	-	35,711
	Arts Council - Capacity Building Funding		
	Opening balance	11,986	15,000
	Received		-
	Released to income	(5,828)	(3,014)
	Closing balance	6,158	11,986
	Total deferred income at year end	<u>128,371</u>	<u>177,635</u>
	<b>Split as follows:</b>		
	Arts Council deferred income	127,546	175,985
	Deferred capital grant	825	1,650
		<u>128,371</u>	<u>177,635</u>

## 12 Arts and Culture Capital Scheme

In 2020, the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media awarded a grant of €3,300 to the organisation under Stream D of the Cultural Capital Scheme 2019-2022. The grant was in aid of the purchase of capital equipment necessary for arts centres and venues to provide audio description facilities to audiences with disabilities.

## 13 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding €1.

## 14 Related party transactions

The company had no related party transactions during the year.

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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<b>15 Cash (absorbed by)/generated from operations</b>		<b>2023</b>	<b>2022</b>
		€	€
Surplus for the year after tax		9,509	71,233
<b>Adjustments for:</b>			
Depreciation and impairment of tangible fixed assets		7,304	3,621
<b>Movements in working capital:</b>			
Decrease/(increase) in debtors		8,901	(26,129)
Increase in creditors		19,014	9,696
Decrease in deferred income		(49,264)	(6,161)
<b>Cash (absorbed by)/generated from operations</b>		<u>(4,536)</u>	<u>52,260</u>
<b>16 Analysis of changes in net funds</b>			
	<b>1 January</b>	<b>Cash flows</b>	<b>31 December</b>
	<b>2023</b>		<b>2023</b>
	€	€	€
Cash at bank and in hand	380,324	(9,359)	370,965
	<u>380,324</u>	<u>(9,359)</u>	<u>370,965</u>

### 17 Approval of financial statements

The directors approved the financial statements on 17 June 2024.

**ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE**  
**MANAGEMENT INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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	Restricted Funds 2023 €	Unrestricted Funds 2023 €	Total 2023 €	Total 2022 €
<b>Income</b>				
Arts Council Strategic Funding	--	318,000	318,000	309,000
Arts Council Other Funding	148,328	--	148,328	138,013
Accessible Performances	42,686	--	42,686	62,326
Other income receivable	--	25,302	25,302	17,537
Disability Equality Training & Arts Sector Services	--	5,033	5,033	2,550
	191,014	348,335	539,349	529,426
<b>Other operating income</b>				
Government grants receivable and released			825	825
Other income			--	--
<b>Administration expenses</b>			<u>(530,665)</u>	<u>(459,018)</u>
<b>Operating surplus</b>			<u>9,509</u>	<u>71,233</u>

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# ARTS AND DISABILITY IRELAND COMPANY LIMITED BY GUARANTEE

## SCHEDULES TO THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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	2023	2022
	€	€
<b>Administrative expenses</b>		
Wages and salaries	193,068	127,772
Employer's PRSI contributions	21,335	14,106
Staff recruitment costs	14,534	14,867
Staff training	1,970	-
Programme expenses	221,998	212,494
Board expenses	1,083	2,506
Rent	12,996	12,996
Office expenses, repairs and maintenance	1,297	197
Insurance	1,684	1,843
Computer running costs	3,487	2,288
Printing, postage and stationery	561	1,600
Consultancy fees	33,209	53,202
Audit fees	4,920	3,524
Bank charges	736	638
Telephone	2,715	1,855
Sundry expenses	7,768	5,509
Depreciation	7,304	3,621
	<hr/>	<hr/>
	530,665	459,018
	<hr/> <hr/>	<hr/> <hr/>

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