

Access Cinema
Annual Report and Audited Financial Statements
for the financial year ended 31 December 2022

KSI Faulkner Orr Limited
Behan House
10 Lower Mount Street
Dublin 2
Ireland

Company Number: 117878
Charity Number: CHY 5036
Charities Regulatory Authority Number: 20007072

Access Cinema

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Access Cinema
REFERENCE AND ADMINISTRATIVE INFORMATION

| | |
|--|---|
| Directors | John Maguire Ken Wardrop Alexandra Rosiak Edel Doherty Laura Dunne Oisin O' Neill Robert McCann Finn Alan Maher Jennifer Connolly |
| Company Secretary | Maeve Cooke |
| Charity Number | CHY 5036 |
| Charities Regulatory Authority Number | 20007072 |
| Company Number | 117878 |
| Registered Office and Principal Address | Unit 3 Merchant's House 27-30 Merchant's Quay Dublin 8 |
| Auditors | KSI Faulkner Orr Limited Behan House 10 Lower Mount Street Dublin 2 Ireland |
| Bankers | AIB Bank, 7/12 Dame Street, Dublin 2. |

Access Cinema

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2022.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Access Cinema present a summary of its purpose, governance, activities, achievements and finances for the financial year 2022.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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

Mission, Objectives and Strategy

Mission Statement

Our mission is to provide all audiences throughout Ireland with access to the best of Irish, world and independent cinema, via our national network of non-profit and voluntary organisations.

access>CINEMA's purpose is to deliver a diverse range of quality cinema, that is not available on commercial cinema screens, to local Irish audiences; to provide advice, expertise and support for cultural film programming and technical presentation; to support and present the work of Irish filmmakers; and to grow, develop and promote opportunities to expand access to and participation with cultural cinema exhibition regionally.

Review of Activities, Achievements and Performance

Overview of Achievements and Performance 2022

access>CINEMA's work is driven by the needs of our members and we continuously adapt to remain relevant & responsive.

In 2022, the main focus of that work was to assist and support our members in their immediate activities after the pandemic.

Film Programming & Audience Development Service

access>CINEMA's core strength lies in its extensive programming and audience development experience, capabilities and potential, and the organisation's high quality support service to its member groups remained crucial in recovery of screening activity across the network during 2022.

Throughout 2022, access>CINEMA provided information, support and advice for its members in relation to the film industry and cinema exhibition landscape following the pandemic. The organisation also had ongoing communication to update UK and Irish distributors on membership recovery and to ensure that staff were fully informed with the most current information and could disseminate the details to members and stakeholders.

Membership

While venues and cinemas were able to reopen fully without restrictions from February 2022, resumption of screening activities proceeded at various speeds across the network, with smaller organisations, particularly voluntary-run film societies slower to recover.

By the end of 2022, 75% of the membership had resumed regular in-person screenings. Of those members, 42% were voluntary-run film societies and 58% were either arts centre venues or independent cinemas.

The remaining 25% of the pre-COVID membership was either not in a position to, or chose not to resume screenings during 2022 due to a variety of factors, including loss of key personnel (either staff, or in the case of film societies, committee members) or a focus on resumption of other non-cinema activities in local communities.

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DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

In contrast, a healthy level of new screening activity, facilitated through test screenings, started in a number of locations during 2022, including in Charleville, Co Cork; Tralee, Co. Kerry and Terryglass, Co. Tipperary.

Also in 2022, the Island's Project piloted screenings on Sherkin Island, Co. Cork and Inisbofin, Co. Galway.

Two information sessions for potential new members were held during 2022.

Screenings and audience numbers 2022

During 2022, screenings by access>CINEMA member groups reached audiences of 60,166 people through 1,550 screenings of 320 different films. This represents a significant increase on the 12,831 admissions for 2021, but still places admissions at 30% less than the last full pre-pandemic year of 2022. However, this figure does exceed access CINEMA's 2022 projections of 50% of 2019 activity, largely due to the success of a number of key Irish titles in attracting audiences back to cinema screenings (see list below).

Based on the total admissions per film title, and excluding films that were screened as part of special events, the Top 10 films across the network in 2022 were:

1. An Cailín Ciúin (Ireland)
2. Róise & Frank (Ireland)
3. Belfast (UK)
4. The Good Boss (Spain)
5. Arracht (Ireland)
6. Petite Maman (France)
7. Elvis (USA)
8. Nothing Compares (Ireland)
9. Hit The Road (Iran)
10. Olga (Ukraine)

During the year, access>CINEMA delivered the following key activities to support and help members re-engage their previous cinema audiences, reach new audiences and return admissions to pre-COVID levels:

- A sector-wide Cinema Audiences event was held at end of September 2022, with support from Screen Ireland, bringing together access>CINEMA members, other Irish cinema exhibitors, Festivals & distributors alongside stakeholders, to discuss, contextualise & address the current situation for cinema audiences
- A strategic PR & media campaign profiling the network activities & members' cinema programmes
- A New Film Release Programme (launched May 2022) which selects 1 title per quarter, for which sites programming that film receive extra customised digital assets, plus a small additional budget to spend on screening promotion
- CINNOVATE project, which although built around an online platform, spotlights in-person cinema activity in & drives audiences towards their local venue.

Film Distribution 2022

A small cinema release of Leave No Traces (Poland), supported by the Creative Europe MEDIA Programme, took place in June 2022. Following a special preview screening which invited guests from the Polish Embassy in Ireland, the Irish Council for Civil Liberties (ICCL) and the Courts Service of Ireland, the film opened at the Light House Cinema Dublin, Pálás Cinema Galway, Gate Cinema Cork and Triskel Cork. After screening for 2 weeks each in Dublin, Galway and Cork, the film went on to screen at 3 access CINEMA sites in 2022.

Touring programmes and partnerships

The planned tour of the Kosovan film Hive, in partnership with the Dublin International Film Festival, was took place in Spring 2022, visiting 8 locations nationally. As the tour took place very soon after cinemas were allowed to reopen without restrictions, audience numbers were smaller than previous tours and the film talent was not able to travel in person to Ireland. Despite these challenges, audience feedback from those who attended screenings was very positive this was helped by the addition of a pre-recorded Q&A at screenings between the film's director and some of the tour venues' programmers, which provided added value and context.

The annual Bealtaine Film Tour was re-instated in May 2022 in partnership with the Irish Film Institute, with free screenings of the film Military Wives. While the May tour was not as extensive as in pre-COVID editions, feedback from participating sites was very positive and formed a good basis for recovery in further editions..

Member Events

With the easing of restrictions access>CINEMA resumed as many of its regular events for its members as in-person editions in 2022.

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DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

access>CINEMA's first in-person event of 2022 was held in March with a screening day at the Light House Cinema, which was welcomed and well attended by programmers from the network. An additional screening day was held in Dublin in May, but the annual VIEWING:SESSIONS weekend was replaced in 2022 with a special 2-day screening event at ODEON Point Square Dublin focussed on Irish film.

Other Activities

access>CINEMA continued to have a strong profile and presence on an international level.

The following activities relating to this international presence took place in 2022:

- o Funding support of €6,330 for the exhibition of non-national European films in the 2021 period was received from Europa Cinema and distributed to member groups. This support was significantly lower than in the previous year, which reflected the general impact of COVID on screenings, and was in line with the rest of the Europa Cinemas network.

- o Members across access>CINEMA's network participated in the Month of European Film between November 13 and December 10.

- o The 2022 edition of the Japanese Film Festival, in partnership with the Embassy of Japan in Ireland, returned to its usual April slot following the pandemic. A smaller physical edition of the Festival was held in Dublin, Cork, Galway, Dundalk and Waterford.

Financial Review

The results for the financial year are set out on page 14 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the company has assets of €389,029 (2021 - €419,946) and liabilities of €167,286 (2021 - €215,573). The net assets of the company have increased by €17,370.

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DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Financial Position

2022 saw the level of Arts Council funding to access>CINEMA increase slightly on the €136,000 base level of 2021 (when an additional special payment of €14,000 COVID support was also received), with €140,000 being awarded for the 12-month period of January to December.

Support of €20,000 was also received from the Arts Council for the Touring Project in partnership with the Dublin Film Festival.

access>CINEMA had retained all staff in full-time employment during the pandemic with support from the Government's Employment Wage Subsidy Scheme. This support came to an end in early 2022.

Support previously secured from Screen Ireland, the European Commission and the Department of Rural and Community Development for specific projects, and which had been deferred because of COVID-related activity delays, came on-stream in 2022.

This funding allowed the organisation to employ a new Special Projects Officer to deliver the activities concerned, whilst also providing additional organisational resources for membership advice and support.

access>CINEMA continued to manage and minimise costs prudently in 2022. Overheads were reviewed regularly and the organisation continued to take a very cautious approach to spending throughout the year, as the full impact of the pandemic on the membership still remained uncertain post easing of restrictions.

access>CINEMA ended 2022 with net incoming resources of €17,370, which when set against the accumulated funds brought forward from 2021, results in accumulated funds of €221,743 at 31st December 2022. This amount will be carried forward into 2023.

Reserves Position and Policy

The organisation is committed to budgetary efficiency and the charity's financial performance is reviewed by the board of directors at each of their meetings during the year. The board of directors is satisfied that robust procedures and budgetary controls are in place to ensure that the resources of the company are not depleted unnecessarily.

Best practice indicates that charitable/not for profit organisations should plan to have three to six-months operational reserves in place. The company also complies with the Arts Council's requirements in relation to reserves for Grant Funding.

The current reserves provide for six months of salaries and administration costs, to facilitate delivery of film programmes scheduled by some members six months in advance. In addition, a provision representing four weeks of costs associated with access>CINEMA's core service is also included.

The board reviews the level of reserves on an annual basis.

Principal Risks and Uncertainties

access>CINEMA Ltd. adopts a cautious approach to risk and also implements formal steps to keep risks to a minimum.

The current main risks for the organisation are:

- The longer-term impact of COVID on the organisation, its members and their audiences
- Reliance on the organisation's main source of funding being from the Arts Council
- Uncertainties still exist around the full impact for Brexit on distribution channels and costs, which were overshadowed by the pandemic
- Economic pressures on both access>CINEMA and its members including rising inflation and increased overheads
- Implementation of hybrid working model and retention of staff

A key aim in the organisation's strategy is to diversify its income sources, therefore reducing the risks associated with over-reliance on any one income source and so avoid any negative impact that could have on delivery of its core activities.

Access Cinema

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022

Future Plans

While the COVID situation is now more stable, challenges & uncertainty remain, as cultural cinema audiences have generally been slow to return. access>CINEMA's immediate concern, therefore, is to support the needs and interests of its existing individual members in overcoming these challenges and assist them in re-establishing connections with audiences across the country and bringing them back to diverse cultural cinema programmes.

Our next 5 years will focus on 3 key areas:

- Recovery: supporting members in getting audiences back to their local screenings. This will provide an opportunity not just to return existing audiences to previous levels, but also to identify & grow new cinema audiences
- Inclusion: working towards removing other barriers, including racial, disability & socio-economic, so that all citizens have the opportunity to engage equally with cinema
- Future: nurturing venues' cultural cinema spaces, so that more young Irish adults (18-30) feel welcome in & connected to those spaces. This will encourage greater engagement for cultural cinema from that audience than currently exists, deliver sustainable models for diverse cinema programmes in cultural venues & encourage crossover for other artforms

In 2023 the organisation will deliver a 5-year strategy to achieve these goals.

Directors and Secretary

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

John Maguire
Ken Wardrop
Alexandra Rosiak
Edel Doherty
Laura Dunne
Oisin O' Neill
Robert McCann Finn
Alan Maher
Jennifer Connolly

The secretary who served throughout the financial year was Maeve Cooke.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Access Cinema subscribes to and is compliant with the following:

- The Companies Act 2014
- The Charities SORP (FRS 102)

Post Balance Sheet Events

There have been no significant events affecting the company since the year end.

Auditors

The auditors, KSI Faulkner Orr Limited have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

Access Cinema DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2022


Accounting Records

To ensure that adequate accounting records are kept in accordance with Sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Unit 3 Merchant's House, 27-30 Merchant's Quay, Dublin 8.

Approved by the Board of Directors on 24/6/23 and signed on its behalf by:



Edel Doherty
Director



John Maguire
Director





Access Cinema

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2022

The directors are responsible for preparing 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 the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of 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 net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice: Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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 net income or expenditure of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with 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.

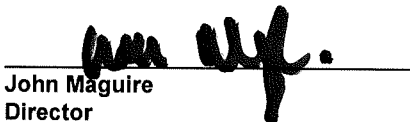
In so far as the directors are aware:

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

Approved by the Board of Directors on 24/6/23 and signed on its behalf by:



Edel Doherty
Director



John Maguire
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of Access Cinema

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Access Cinema for the financial year ended 31 December 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

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 2022 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", as applied in accordance with the provisions of the Companies Act 2014 and having regard to the Charities SORP; 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 ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 3 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

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

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

Opinions on other matters prescribed by the Companies Act 2014

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

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Access Cinema

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

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Further information regarding the scope of our responsibilities as auditor

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

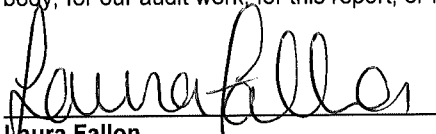
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting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

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

INDEPENDENT AUDITOR'S REPORT to the Members of Access Cinema

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

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



Laura Fallon

for and on behalf of

KSI FAULKNER ORR LIMITED

Statutory Auditors

Behan House

10 Lower Mount Street

Dublin 2

Ireland

24/06/2023

23
24/06/2023

Access Cinema

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2022

| | Notes | Unrestricted Funds 2022 € | Restricted Funds 2022 € | Total 2022 € | Unrestricted Funds 2021 € | Restricted Funds 2021 € | Total 2021 € |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income | | | | | | | |
| Donations and legacies | 5.1 | 235,182 | 26,330 | 261,512 | 157,678 | 36,602 | 194,280 |
| Charitable activities | | | | | | | |
| Programme Income | 5.2 | 243,590 | 7,401 | 250,991 | 57,666 | 20,750 | 78,416 |
| Other income | 5.3 | 12,133 | - | 12,133 | 79,438 | - | 79,438 |
| Total income | | 490,905 | 33,731 | 524,636 | 294,782 | 57,352 | 352,134 |
| Expenditure | | | | | | | |
| Charitable activities | 6.1 | 483,431 | 23,835 | 507,266 | 255,522 | 21,649 | 277,171 |
| Net income/(expenditure) | | 7,474 | 9,896 | 17,370 | 39,260 | 35,703 | 74,963 |
| Transfers between funds | | - | - | - | - | - | - |
| Net movement in funds for the financial year | | 7,474 | 9,896 | 17,370 | 39,260 | 35,703 | 74,963 |
| Reconciliation of funds | | | | | | | |
| Balances brought forward at 1 January 2022 | 16 | 138,669 | 65,704 | 204,373 | 99,409 | 30,001 | 129,410 |
| Balances carried forward at 31 December 2022 | | 146,143 | 75,600 | 221,743 | 138,669 | 65,704 | 204,373 |

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Approved by the Board of Directors on 24/6/23 and signed on its behalf by:



Edel Doherty
Director



John Maguire
Director

Access Cinema

BALANCE SHEET

as at 31 December 2022

| | Notes | 2022 € | 2021 € |
|---|-------|-----------|-----------|
| Fixed Assets | | | |
| Tangible assets | 11 | 1,790 | 3,056 |
| Current Assets | | | |
| Debtors | 12 | 227,561 | 108,387 |
| Cash at bank and in hand | | 159,678 | 308,503 |
| | | 387,239 | 416,890 |
| Creditors: Amounts falling due within one year | 13 | (167,286) | (215,573) |
| Net Current Assets | | 219,953 | 201,317 |
| Total Assets less Current Liabilities | | 221,743 | 204,373 |
| Funds | | | |
| Restricted trust funds | | 75,600 | 65,704 |
| General fund (unrestricted) | | 146,143 | 138,669 |
| Total funds | 16 | 221,743 | 204,373 |

Approved by the Board of Directors on 24/6/23 and signed on its behalf by:


 Edel Doherty
 Director


 John Maguire
 Director

Access Cinema**STATEMENT OF CASH FLOWS**

for the financial year ended 31 December 2022

| | Notes | 2022 € | 2021 € |
|--|-----------|------------------|----------------|
| Cash flows from operating activities | | | |
| Net movement in funds | | 17,370 | 74,963 |
| Adjustments for: | | | |
| Depreciation | | 1,685 | 1,464 |
| | | <u>19,055</u> | <u>76,427</u> |
| Movements in working capital: | | | |
| Movement in debtors | | (119,174) | (563) |
| Movement in creditors | | (48,287) | 122,701 |
| | | <u>(148,406)</u> | <u>198,565</u> |
| Cash generated from operations | | | |
| | | <u>(148,406)</u> | <u>198,565</u> |
| Cash flows from investing activities | | | |
| Payments to acquire tangible assets | | (419) | (1,718) |
| | | <u>(419)</u> | <u>(1,718)</u> |
| Net increase in cash and cash equivalents | | (148,825) | 196,847 |
| Cash and cash equivalents at 1 January 2022 | | 308,503 | 111,656 |
| | | <u>308,503</u> | <u>111,656</u> |
| Cash and cash equivalents at 31 December 2022 | 19 | 159,678 | 308,503 |
| | | <u>159,678</u> | <u>308,503</u> |

Access Cinema

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2022

1. GENERAL INFORMATION

Access Cinema (company number 117878) is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Unit 3 Merchant's House, 27-30 Merchant's Quay, Dublin 8 which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

The company has applied the Charities SORP on a voluntary basis as its application is not a requirement of the current regulations for charities registered in the Republic of Ireland. As permitted by the Companies Act 2014, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats, as outlined in the Companies Act 2014, are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2022 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the company.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

for the financial year ended 31 December 2022

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the company is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the company.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the company. Income from government and other co-funders is recognised when the company is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the company is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the company is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.
- Time based conditions: whereby the company is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the company recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the company is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes programme costs and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs are analysed between cost of raising funds and expenditure on charitable activities. Where costs cannot be directly attributed, they are allocated in proportion to the benefits received. Salaries and associated costs which can be attributed to specific projects are charged accordingly.

Tangible fixed assets and depreciation

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

| | |
|---------------------|---------------------|
| Office & Projecting | - 20% Straight line |
| Fixtures & Fittings | - 10% Straight line |
| Computer Equipment | - 30% Straight line |

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

Taxation and deferred taxation

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

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.

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 company 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.

(a) Establishing useful economic lives for depreciation purposes of property, plant and equipment

Long lived assets, consisting primarily of, fixtures, fittings and equipment, comprise a significant portion of total assets. The annual depreciation charge depends primarily on the estimated useful economic lives of each type of asset and estimates of residual value. The directors regularly review these asset useful economic lives and change them as necessary to reflect current thinking on remaining lives in light of prospective economic utilisation and physical condition of the assets concerned. Changes in asset useful lives can have a significant impact on depreciation and amortisation charges for the period. Detail of the useful economic lives is included in the accounting policies.

5. INCOME**5.1 DONATIONS AND LEGACIES**

| | Unrestricted Funds € | Restricted Funds € | 2022 € | 2021 € |
|--|----------------------------|--------------------------|----------------|----------------|
| Arts Council Revenue Funding | 140,000 | - | 140,000 | 150,000 |
| Arts Council Touring | - | 20,000 | 20,000 | 20,000 |
| Europa Cinemas Funding | - | 6,330 | 6,330 | 16,602 |
| Support in Kind | 2,722 | - | 2,722 | 7,678 |
| Dept. of Rural Affairs Grant | 4,960 | - | 4,960 | - |
| Arts Council Capacity Grant | 2,000 | - | 2,000 | - |
| Screen Ireland - Building Back Audiences | 85,000 | - | 85,000 | - |
| Energy Support Grant | 500 | - | 500 | - |
| | <u>235,182</u> | <u>26,330</u> | <u>261,512</u> | <u>194,280</u> |

Access Cinema

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

5.2 CHARITABLE ACTIVITIES

| | Unrestricted Funds € | Restricted Funds € | 2022 € | 2021 € |
|------------------------|----------------------------|--------------------------|----------------|---------------|
| Hire of Films | 161,263 | - | 161,263 | 36,772 |
| Transport of Films | 9,445 | - | 9,445 | 3,114 |
| Booking Fees | 25,470 | - | 25,470 | 9,495 |
| Posters and Trailers | 405 | - | 405 | 175 |
| Affiliation Fees | 4,890 | - | 4,890 | 3,855 |
| Viewing Sessions | 5,085 | - | 5,085 | - |
| Japanese Film Festival | - | 7,401 | 7,401 | 20,750 |
| MEDIA Programme | 8,247 | - | 8,247 | 962 |
| Other Projects | 28,785 | - | 28,785 | 3,293 |
| | <u>243,590</u> | <u>7,401</u> | <u>250,991</u> | <u>78,416</u> |

5.3 OTHER INCOME

| | Unrestricted Funds € | Restricted Funds € | 2022 € | 2021 € |
|--------------------------------|----------------------------|--------------------------|---------------|---------------|
| Employment Wage Subsidy Scheme | 12,133 | - | 12,133 | 79,438 |
| | <u>12,133</u> | <u>-</u> | <u>12,133</u> | <u>79,438</u> |

6. EXPENDITURE

6.1 CHARITABLE ACTIVITIES

| | Direct Costs € | Other Costs € | Support Costs € | 2022 € | 2021 € |
|------------------------|----------------------|---------------------|-----------------------|----------------|----------------|
| Hire of Films | - | 161,087 | - | 161,087 | 32,161 |
| Transport of Films | - | 10,650 | - | 10,650 | 3,291 |
| Japanese Film Festival | - | 17,839 | - | 17,839 | 20,236 |
| Other Projects | - | 55,822 | - | 55,822 | 36,922 |
| Support Costs | - | - | 207,806 | 207,806 | 136,917 |
| Governance Costs | - | - | 51,340 | 51,340 | 39,966 |
| Support in Kind | - | - | 2,722 | 2,722 | 7,678 |
| | <u>-</u> | <u>245,398</u> | <u>261,868</u> | <u>507,266</u> | <u>277,171</u> |

6.2 SUPPORT COSTS

| | Charitable Activities € | 2022 € | 2021 € |
|-----------------------------|-------------------------------|----------------|----------------|
| Finance Costs | 700 | 700 | 538 |
| General Office - Governance | 23,251 | 23,251 | 11,698 |
| Payroll Costs - Projects | 174,725 | 174,725 | 120,736 |
| Payroll Costs - Governance | 25,275 | 25,275 | 24,283 |
| General Office | 31,695 | 31,695 | 16,128 |
| Support in Kind | 2,722 | 2,722 | 7,678 |
| Audit and Accountancy | 3,500 | 3,500 | 3,500 |
| | <u>261,868</u> | <u>261,868</u> | <u>184,561</u> |

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

7. ANALYSIS OF SUPPORT COSTS

| | Basis of Apportionment | 2022 € | 2021 € |
|-----------------------------|-------------------------------|------------------|------------------|
| Finance Costs | Governance | 700 | 538 |
| General Office - Governance | Governance | 23,251 | 11,698 |
| Payroll Costs - Projects | Usage | 174,725 | 120,736 |
| Payroll Costs - Governance | Governance | 25,275 | 24,283 |
| General Office | Usage | 31,695 | 16,128 |
| Support in Kind | | 2,722 | 7,678 |
| Audit and Accountancy | Governance | 3,500 | 3,500 |
| | | 261,868 | 184,561 |

8. NET INCOME

| | 2022 € | 2021 € |
|---|------------------|------------------|
| Net Income is stated after charging/(crediting): | | |
| Depreciation of tangible assets | 1,685 | 1,464 |
| Auditor's remuneration: - audit services | 3,500 | 3,500 |

9. EMPLOYEES AND REMUNERATION**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

| | 2022 Number | 2021 Number |
|---------------------------|-----------------------|-----------------------|
| Administration | 5 | 4 |
| The staff costs comprise: | 2022 € | 2021 € |
| Wages and salaries | 176,427 | 127,106 |
| Social security costs | 18,544 | 13,858 |
| Pension costs | 5,029 | 4,055 |
| | 200,000 | 145,019 |

- 10.** The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

| | Number of Employees | Number of Employees |
|-------------------|----------------------------|----------------------------|
| €45,000 - €55,000 | 1 | 1 |

Access Cinema

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

11. TANGIBLE FIXED ASSETS

| | Office & Projecting | Fixtures & Fittings | Computer Equipment | Total |
|-------------------------------|------------------------|------------------------|-----------------------|---------|
| | € | € | € | € |
| Cost | | | | |
| At 1 January 2022 | 362,623 | 3,633 | 11,755 | 378,011 |
| Additions | - | - | 419 | 419 |
| Disposals | (661) | - | - | (661) |
| At 31 December 2022 | 361,962 | 3,633 | 12,174 | 377,769 |
| Depreciation | | | | |
| At 1 January 2022 | 362,623 | 3,633 | 8,699 | 374,955 |
| Charge for the financial year | - | - | 1,685 | 1,685 |
| On disposals | (661) | - | - | (661) |
| At 31 December 2022 | 361,962 | 3,633 | 10,384 | 375,979 |
| Net book value | | | | |
| At 31 December 2022 | - | - | 1,790 | 1,790 |
| At 31 December 2021 | - | - | 3,056 | 3,056 |

12. DEBTORS

| | 2022 € | 2021 € |
|---------------|----------------|----------------|
| Trade debtors | 191,301 | 82,841 |
| Other debtors | 29,650 | 19,764 |
| Prepayments | 6,610 | 5,782 |
| | 227,561 | 108,387 |

13. CREDITORS

Amounts falling due within one year

| | 2022 € | 2021 € |
|------------------------------------|----------------|----------------|
| Trade creditors | 11,405 | 11,649 |
| Taxation and social security costs | 54,748 | 8,814 |
| Other creditors | 2,206 | 1,136 |
| Accruals | 30,621 | 20,421 |
| Deferred Income | 68,306 | 173,553 |
| | 167,286 | 215,573 |

Access Cinema

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

14. State Funding

| Grantor | Arts Council |
|-------------------------------------|-------------------|
| Grant | Strategic Funding |
| Purpose | Revenue Funding |
| Grant Awarded | €140,000 |
| Received in the year | €154,000 |
| Income | €140,000 |
| Fund deferred at financial year end | €49,000 |

| Grantor | Arts Council |
|--------------------------------|-------------------|
| Grant | Strategic Funding |
| Purpose | Touring |
| Grant Awarded | €20,000 |
| Received in the year | €- |
| Income | €20,000 |
| Fund due at financial year end | €20,000 |

| Grantor | Arts Council |
|-------------------------------------|-------------------|
| Grant | Strategic Funding |
| Purpose | Capacity Grant |
| Grant Awarded | €20,000 |
| Received in the year | €- |
| Income | €2,000 |
| Fund deferred at financial year end | €16,000 |

15. RESERVES

| | 2022 € | 2021 € |
|--------------------------------|----------------|----------------|
| At 1 January 2022 | 204,373 | 129,410 |
| Surplus for the financial year | 17,370 | 74,963 |
| At 31 December 2022 | <u>221,743</u> | <u>204,373</u> |

Access Cinema

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2022

16. FUNDS

16.1 RECONCILIATION OF MOVEMENT IN FUNDS

| | Unrestricted Funds € | Restricted Funds € | Total Funds € |
|------------------------------------|-------------------------|-----------------------|------------------|
| At 1 January 2021 | 99,409 | 30,001 | 129,410 |
| Movement during the financial year | 39,260 | 35,703 | 74,963 |
| At 31 December 2021 | 138,669 | 65,704 | 204,373 |
| Movement during the financial year | 7,474 | 9,896 | 17,370 |
| At 31 December 2022 | 146,143 | 75,600 | 221,743 |

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

| | Balance 1 January 2022 € | Income € | Expenditure € | Transfers between funds € | Balance 31 December 2022 € |
|---------------------------|-----------------------------------|----------------|------------------|------------------------------------|-------------------------------------|
| Restricted funds | | | | | |
| Restricted | 65,704 | 33,731 | 23,835 | - | 75,600 |
| Unrestricted funds | | | | | |
| Unrestricted General | 138,669 | 490,905 | 483,431 | - | 146,143 |
| Total funds | 204,373 | 524,636 | 507,266 | - | 221,743 |

17. STATUS

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

The liability of the members is limited.

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

18. RELATED PARTY TRANSACTIONS

Director Robert McCann Finn, is also a director of Break Out Pictures T/A Senior Pictures. Senior Pictures provided services to Access Cinema of €31,561 these transactions are at arm's length.

19. CASH AND CASH EQUIVALENTS

| | 2022 € | 2021 € |
|------------------------|----------------|-----------|
| Cash and bank balances | 159,678 | 308,503 |

20. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year end.

21. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on24/6/23.....

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE
FINANCIAL YEAR ENDED 31ST DECEMBER 2022**

| | 2022 | 2021 |
|---|----------------|----------------|
| | € | € |
| Operating Income | | |
| Grants and Donations (Appendix II) | 258,790 | 186,602 |
| Income from Charitable Activities (Appendix II) | 250,991 | 78,416 |
| Employment Wage Subsidy Scheme | 12,133 | 79,438 |
| Support in Kind | 2,722 | 7,678 |
| Total Income | <u>524,636</u> | <u>352,134</u> |
| Direct Costs (Appendix III) | <u>245,398</u> | <u>92,610</u> |
| Administrative Expenditure | | |
| Wages and Salaries | 200,000 | 145,019 |
| Training and Recruitment | - | 65 |
| Rent and Rates | 13,616 | 11,508 |
| Service Charges | 3,811 | 4,082 |
| Office Supplies | 1,011 | 338 |
| Fire Safety | - | - |
| Insurance | 1,318 | 1,513 |
| Travel and Subsistence | 6,486 | 1,008 |
| Light and Heat | 2,007 | 1,447 |
| Repairs and Maintenance | 49 | 230 |
| Postage and Shipping | 62 | 3 |
| Newspapers and Magazines | 128 | 58 |
| Print and Stationary | - | - |
| Marketing, Design and Promotion | 5,264 | 0 |
| GCDGA Campaign | - | 1,080 |
| Programming Meeting | 1,959 | 113 |
| Induction Meeting | - | - |
| Venue Meetings/ One to Ones | 59 | 0 |
| Audit and Accountancy Fees | 3,500 | 3,500 |
| Telephone and Internet | 848 | 772 |
| Website | 635 | 578 |
| Computer Software and Licences | 799 | 723 |
| Board Expenses | 156 | 64 |
| Executive/staff expenses | 212 | 293 |
| EDI Development Costs | 240 | 600 |
| Online Festival Accrediation | 915 | 842 |
| Raise Programme | - | 0 |
| Strategy Review / Steering Committee | - | - |
| Legal and Professional | 2,080 | - |
| Strategy Development | 9,600 | - |
| Bank Charges | 700 | 538 |
| Subscriptions | 1,232 | 654 |
| Bad Debts | - | - |
| Depreciation | 1,685 | 1,464 |
| Support in kind | 2,722 | 7,678 |
| Working from home expense | 776 | 391 |
| Total Administrative Expenditure | <u>261,868</u> | <u>184,561</u> |
| Total Expenditure * | <u>507,266</u> | <u>277,171</u> |
| Net Income/(Expenditure) | <u>17,370</u> | <u>74,963</u> |

* The company allocates its administration costs over cost of generating funds, marketing and publicity and governance costs. These support costs are allocated on a basis that is consistent with the use of resources. See note 5.

INCOME FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2022

| | 2022 | 2021 |
|--|-----------------------|-----------------------|
| Grants and Donations | € | € |
| Arts Council - Revenue | 140,000 | 150,000 |
| Arts Council Touring Grant | 20,000 | 20,000 |
| Europa Cinemas Funding | 6,330 | 16,602 |
| Dept. of Rural Affairs Grant | 4,960 | - |
| Arts Council Capacity Grant | 2,000 | - |
| Screen Ireland - Building Back Audiences | 85,000 | |
| Energy Support Grant | 500 | |
| Total | <u>258,790</u> | <u>186,602</u> |
| Support in Kind | <u>2,722.00</u> | <u>7,678.00</u> |
| Income from Charitable Activities | | |
| Hire of Films | 161,263 | 36,772 |
| Transport of Films | 9,445 | 3,114 |
| Booking Fees | 25,470 | 9,495 |
| Posters/Trailers | 405 | 175 |
| Affiliation Fees | 4,890 | 3,855 |
| Japanese Film Festival | 2,506 | 7,174 |
| Japanese Film Festival Box Office Income | 2,724 | 4,328 |
| Japanese Film Festival Other Screenings | 2,171 | 9,248 |
| Media Programme Funding | 8,247 | 962 |
| Servants - Rental Income | - | 52 |
| Cinnovate | 27,885 | - |
| Dublin International Film Festival Tour Box Office | 1,896 | 1,771 |
| Two of Us Rental Income | 496 | 1,470 |
| Bealtaine | 966 | - |
| Leave No Traces Rental | 439 | - |
| Come Back Anytime New Rental | 928 | - |
| Screening Days Income | 360 | - |
| Curation Income | 900 | - |
| Total Income from Charitable Activities | <u>250,991</u> | <u>78,416</u> |
| Employment wage subsidy | 12,133 | 79,438 |
| Total Income | <u><u>524,636</u></u> | <u><u>352,134</u></u> |

EXPENDITURE FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2022

| | 2022 | 2021 |
|--|----------------|---------------|
| Hire of Films | 161,087 | 32,161 |
| Transport of Films | 10,650 | 3,291 |
| Europa Cinemas Funding | 5,780 | 15,001 |
| Screening Days | 3,707 | 1,873 |
| Posters and Trailors | 523 | 164 |
| Cine4 Project | | - |
| Twoof Us | 216 | 5,448 |
| Leave no trace | 7,736 | |
| Cinnovate Project | 8,590 | 460 |
| Come back anytime | 5,000 | |
| Programmers For All | | 101 |
| Servants | | 12 |
| ZOOM | 610 | - |
| Japanese Film Festival | 16,725 | 13,577 |
| Japanese Film Festival – Additional Screenings | 1,114 | 6,659 |
| Dublin International Film Festival Tour Box Office | 12,148 | 10,878 |
| GFS Autumn | - | 865 |
| Building back the audience | 10,318 | 2,120 |
| DIFF 2021 Limbo | 935 | - |
| Ireland's Eye Project | 56 | - |
| Olga Charity April 2022 | -10 | 0 |
| Bealtine | 213 | |
| Total Direct Costs | 245,398 | 92,610 |

